

OECD International Academy for Tax Crime Investigation

Managing Financial Investigations Intermediate Programme





ARS ET VITA

"Vast amounts of money are kept offshore and go untaxed to the extent that taxpayers fail to comply with tax obligations in their home jurisdiction. Offshore tax evasion is a serious problem for jurisdictions all over the world, OECD and non-OECD, small and large, developing and developed. Cooperation between tax administrations is critical in the fight against tax evasion and a key aspect of that co-operation is exchange of information."
Angel Gurría, OECD Secretary-General, Report to the 2013 G20 Leaders' Summit, Saint-Petersburg

"More than USD 1 in every USD 6 in the world is not subject to tax precisely because those earning it deliberately ensured that it would be hidden from the world's tax authorities... Tax evasion is always a crime. Tax evasion on this scale is not just a personal crime though: it then becomes a crime against society and a crime against democracy."
Tax Justice Network (2011), The Cost of Tax Abuse

"This December 2014 report from Global Financial Integrity, "Illicit Financial Flows from the Developing World: 2003-2012," finds that developing and emerging economies lost USD6.6 trillion in illicit financial flows from 2003 through 2012, with illicit outflows increasing at a staggering average rate of 9.4 percent per year - roughly twice as fast as global GDP".
December 2014 report from Global Financial Integrity, Illicit Financial Flows from the Developing World: 2003-2012

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The Oslo Dialogue: A Whole of Government Approach to Fighting Financial Crimes

Financial crime is one of the greatest threats to the economic and social well-being of people living in all countries. Illicit financial activities such as tax evasion, corruption, computer fraud and money laundering are a global problem demanding a global response. In order to address these issues more effectively, in 2011 the OECD initiated the Oslo Dialogue – a global dialogue on a whole of government approach to fighting tax evasion and other financial crimes.

The OECD International Academy for Tax Crime Investigation

A key pillar of this initiative is strengthening the capacity of tax crime investigators to tackle illicit financial flows. In 2012, at the second international Forum on Tax and Crime in Rome, the OECD Capacity Building Programme for Tax Crime Investigators was launched to help countries to detect and investigate financial crimes, and recover the proceeds of those crimes, by developing the skills of criminal investigators through intensive training courses on the latest investigative techniques. In 2013, the first pilot Foundation Course took place and in 2014, the OECD International Academy on Tax Crime Investigation was established. The pilot Intermediate Programme was held in December 2014.

The Academy Programme includes foundation, intermediate and specialty courses. These courses are delivered in modern training centres by an international faculty of experienced senior tax crime investigators and financial crime specialists including experts from international organisations such as Europol, Interpol and the IMF.

Managing Financial Investigations Intermediate Programme

The Managing Financial Investigations Intermediate Programme is an interactive, three-week course which gives participants an in-depth knowledge of the wide range of issues faced by tax and financial crime investigators in their fight against illicit financial activities, as well as responses to these issues and available tools.

This course builds on the Foundation Programme course on Conducting Financial Investigation, however senior or experienced officials are not required to attend the Foundation level course before being admitted to the Intermediate Programme.





Course structure

The course is structured around a number of modules, which are taught through a combination of lectures, group discussions, practical exercises and participant presentations.

These modules include:

- Managing and leading investigations both domestically and internationally
- Beneficial ownership; misuse of corporations; offshore companies
- Investigative techniques
- Complex money laundering
- Bribery and corruption
- International co-operation
- Financial intelligence units - suspicious transactions reports - intelligence analysis
- Advanced interviewing techniques
- Identifying, freezing and recovering assets

Integrated within these modules are sessions covering leadership skills; effectively managing limited resources; international evidence; prosecutorial and investigative challenges; threats and risks assessments; illicit flows; best practices and international initiatives.

Following the course, participants will have a thorough understanding of the key skills required in the oversight and management of financial investigations, including the ability to follow the money through complex financial arrangements and use of sophisticated techniques to identify links between suspects and financial crimes. They will gain an increased awareness of the risks to countries posed by corruption and money laundering, and the role that tax and financial crime investigators can play in combating these offences. Successful financial investigations rely on effective co-operation between government agencies and between countries. The course includes an analysis of different models for co-operation and how these can be used in combating financial crime. Participants also learn how to share these skills and knowledge within their agencies following completion of the course, to ensure that countries sending participants obtain the maximum benefit from their investment.

Who should apply

The course will be held at the *Guardia di Finanza Economic and Financial Police School*, outside Rome, Italy. Participants are expected to attend and actively participate for the entire three-week course.

The course is open to government officials involved in the fight against all forms of financial crime, including tax and financial crime investigators, prosecutors, financial analysts, and judicial officials, and in particular those with management or supervisory responsibility. Participants should have experience in conducting and managing financial investigations. All instruction on the course will be conducted in English.

Successful applicants will be expected to perform pre-course assignments prior to attending the programme. This includes completing a questionnaire on tax and financial crimes investigatory authority, techniques and procedures in their home country, and producing a short presentation to be given during the course. This is to give participants the opportunity to learn from each other, and enable facilitators to reflect in their teaching current issues faced by the countries present. Successful applicants will need to bring a laptop computer to the classroom for access to course materials and complete a written exam at the conclusion of the course for certification.

All costs related to instruction and materials will be borne by the OECD and its partners. Countries sending participants are expected to pay their own travel costs. In addition, a total of EUR 1 200 per participant must be paid to cover accommodation and meals at the *Guardia di Finanza* facility for the full three-week programme.

Officials who would like to apply for a place on the course should contact the Academy Secretariat (taxcrimeacademy@oecd.org) to request an application form.

The course has been developed by the OECD Task Force on Tax Crimes and Other Crimes, with strong support from its partners.





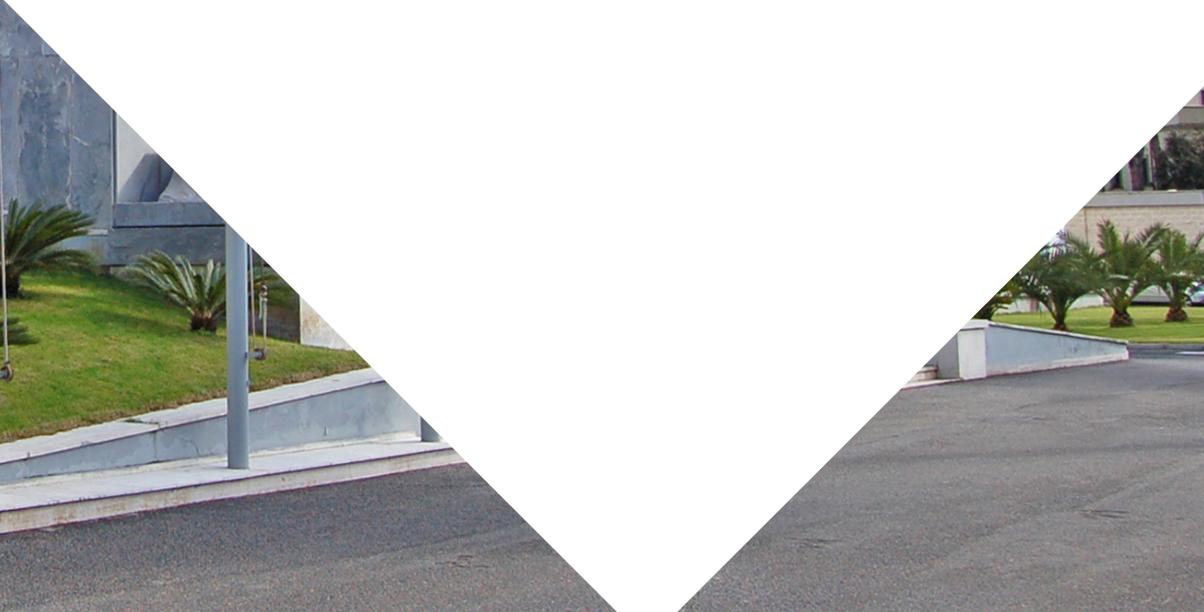
Guardia di Finanza Economic and Financial Police School

The course is part of the OECD International Academy for Tax Crime Investigation and will be held at the *Guardia di Finanza Economic and Financial Police School*, near Rome, Italy.

Since 1964, the school has been the main centre for post-qualification and senior level training for the *Guardia di Finanza*, providing over 150 courses per year to officers and foreign officials.

The school is set in over 14 acres of green space, close to the coastal town of Lido di Ostia and around 25 minutes by metro from the centre of Rome. It has modern training facilities, including recently refurbished internet enabled lecture theatres, dedicated computer centre, library and brand new language labs. The entire facility has WiFi access to the Internet. Other facilities for participants include a canteen, gym, television room, recreation rooms and a medical centre. Accommodation is provided on-site in single occupancy rooms.

Events are organised for course participants to help them get to know each other and familiarise themselves with the nearby ancient city of Rome.



Related reading



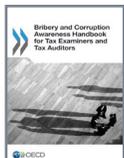
Technology Tools to Tackle Tax Evasion and Tax Tools (OECD 2017), provides an overview of some of the technology tools that tax authorities have implemented to address tax evasion and tax fraud, focussing on electronic sales suppression and false invoicing.



Effective Inter-agency Co-operation in Fighting Tax Crimes and Other Financial Crimes - Third Edition (OECD 2017) is an in-depth study of models for sharing information between the tax administration, law enforcement, the Financial Information Unit and financial regulators.



International Co-operation against Tax Crimes and Other Financial Crimes: A Catalogue of the Main Instruments (OECD, 2012) describes the different agencies involved in the fight against financial crimes, and provides an overview of the international instruments available and summarises current initiatives to improve inter-agency co-operation.



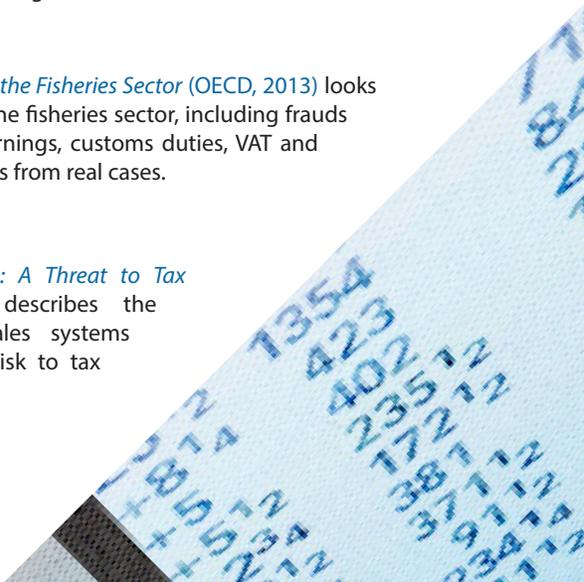
Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors (OECD, 2013) is a handbook to raise the awareness of tax examiners and auditors of issues concerning bribery and other forms of corruption and provide guidance on how to recognise indicators of possible bribery or corruption in the course of regular tax examinations and audits.



Evading the Net: Tax Crime in the Fisheries Sector (OECD, 2013) looks at the issue of tax crime in the fisheries sector, including frauds over taxes on profit and earnings, customs duties, VAT and social security, with examples from real cases.



Electronic Sales Suppression: A Threat to Tax Revenues (OECD, 2013) describes the functions of point of sales systems and the specific areas of risk to tax administrations.



Financial crime is one of the greatest threats to the economic and social well-being of people living in all countries. Illicit financial activities, such as tax evasion, corruption, computer fraud and money laundering are a global problem demanding a global response. The OECD International Academy for Tax Crime Investigation helps countries to detect and investigate financial crimes and recover the proceeds of those crimes, by developing the skills of tax crime investigators through intensive training courses. The Managing Financial Investigations Intermediate Programme is an intensive three-week course which gives participants a good knowledge of the wide range of issues faced by tax crime investigators in their fight against suspected illicit financial activities.

The course is delivered at the *Guardia di Finanza Economic and Financial Police School* (near Rome, Italy) by an international faculty of senior experienced tax crime investigators and financial crime specialists. It is based on a syllabus prepared by the OECD with support from its partner agencies.



Guardia di Finanza Economic and Financial Police School, near Rome, Italy.