



OECD ACADEMY FOR TAX AND FINANCIAL CRIME INVESTIGATION



OECD

BETTER POLICIES FOR BETTER LIVES

OECD Academy for Tax and Financial Crime Investigation

Tax crime, corruption, terrorist financing, money laundering, and other financial crimes threaten the strategic, political, and economic interests of all countries. Combatting these closely related crimes requires transparency, robust legal frameworks, and effective co-operation between tax and law enforcement authorities both domestically and internationally.

The [OECD Academy for Tax and Financial Crime Investigation](#) (“the Academy”) supports global efforts to combat tax and other financial crimes providing law enforcement authorities from developing countries with the core skills necessary to combat illicit financial flows (IFFs).

Through a range of on-site and virtual training courses, the Academy is committed to providing officials with the practical knowledge and tools necessary for the effective detection, investigation, and enforcement of tax and other financial crimes, and empowering them to utilise and share this knowledge in their day-to-day roles. The Academy is a core part of the OECD’s wider tax crime capacity building efforts, focused on supporting developing countries to stem IFFs, increase domestic resource mobilisation, and build greater trust and confidence in the fairness of the tax system.

OECD ACADEMY THEORY OF CHANGE

LONG-TERM CHANGE: Enhanced capacity of developing jurisdictions to stem illicit financial flows

- International collaboration in the fight against illicit financial flows
- Improved domestic resource mobilisation
- Increased compliance and trust in fairness of tax systems
- Improved business climate

MEDIUM-TERM CHANGE: Enhanced capacity of developing jurisdictions to combat tax and other financial crimes

- Enhanced capacity of developing jurisdictions to combat financial crimes
- Enhanced regional and international co-operation
- Developing countries involved in tax crime policy solutions
- Improved organisational tax crime frameworks
- Senior level commitment to combatting financial crime

SHORT-TERM CHANGE: Law enforcement authorities provide an enhanced skillset to combat tax and other financial crimes

- Financial crime authorities trained in essential investigation techniques
- Increased understanding of OECD tax crime standards and best practices
- Peer-to-peer exchange of experiences
- Development of networks for regional and international co-operation
- Enhanced awareness of current trends in financial crime
- Access to tools, guidance and training materials for knowledge transfer



While illicit financial flows (IFFs) are a global concern, they are particularly damaging to developing countries, which struggle to mobilise domestic resources to finance their own development in a sustainable manner. In Africa alone, a 2020 [UNCTAD report](#) estimates **annual losses in excess of USD 88 billion** due to IFFs – close to **half of the USD 200 billion financing gap** the continent faces to achieve the SDGs. This lost revenue could have otherwise been invested in sustainable development, for example, by improving healthcare, education, infrastructure, and other public services.

Four academy Centres and Pilot programmes focused on regional and global trends in financial crime

The International Academy Centre, based in Ostia (Rome), Italy, was launched in 2013 to support global efforts to combat tax crime by connecting and training law enforcement authorities from all geographic regions. Following the success of this centre, and to meet the growing demand of developing jurisdictions in different regions, the OECD, together with key partners, launched three regional centres for Africa (Nairobi, Kenya), Asia-Pacific (Tokyo, Japan) and Latin America and the Caribbean (Buenos Aires, Argentina) in 2017, 2018, and

2019 respectively. A further pilot programme for South Asia was launched in New Delhi, India in 2023. Each of these centres offers a combination of on-site and virtual courses. All courses are conducted in English, with the exception of the Latin-America programme which offers course materials in both English and Spanish and simultaneous interpretation throughout the course. A pilot Francophone programme is currently underway in Lomé, Togo to cater to the needs and realities of French-speaking jurisdictions.



Participants group photo of the Pilot Programme for French Speaking Countries, Lomé, Togo, September 2024.



Participants group photo of the Pilot Programme in South Asia, New Delhi, India, July 2023.



Specialty course at the Centre of the Asia Pacific Academy for Tax and Financial Crime Investigation, Tokyo, Japan, May 2024.



Intensive courses on conducting and managing investigations and specialised topics

The Academy structures each of its courses around a number of modules taught through a combination of lectures, group discussions, practical exercises, and participant presentations. All programmes are interactive and provide participants with an in-depth knowledge of

the wide range of issues faced by tax and financial crime investigators, as well as responses to these issues and available tools. A more detailed description of each of the courses is available at: <https://www.oecd.org/en/about/programmes/tax-crime-academy.html#courses>.

OECD ACADEMY COURSE CURRICULUM

ANTI-MONEY LAUNDERING: CURRENT TRENDS, PROSECUTIONS, AND THE CHALLENGES AROUND CRYPTOCURRENCIES

The programme provides an overview of current trends in money laundering & terrorist financing, tackling professional enablers, and the ML/TF challenges posed by cryptocurrencies.

BRIBERY AND CORRUPTION

The programme has been developed to improve the ability of tax crime investigators to understand risks and trends around bribery and corruption, and to provide them with the key skills to effectively investigate complex international structures leading to the recovery of assets.

MAJOR CASE MANAGEMENT

The programme is designed to empower professionals with the skills needed to navigate and successfully resolve complex financial investigations. It covers key elements essential for handling major cases, ensuring participants are equipped with the knowledge and tools to manage large-scale financial inquiries effectively.

INVESTIGATIVE TECHNIQUES FOR EFFECTIVE USE OF BANKING INFORMATION

With an overarching focus on making the most of suspicious transaction reports, this course covers how to turn intelligence into evidence, maximising the use of information available from financial institutions; anti-tipping off legislation, and issues related to correspondent banking.

VAT/GST FRAUD INVESTIGATIONS

This course explores threat and risk assessments around various types of VAT GST fraud, investigative techniques, prosecutorial challenges and money laundering issues associated with VAT/GST fraud.

CONDUCTING FINANCIAL CRIME INVESTIGATIONS (Foundation Course)

Provides officials with the key skills required to conduct financial crime investigations, including the ability to trace money through complex financial arrangements and use sophisticated techniques to identify links between suspects and illicit financial activities.

MANAGING FINANCIAL CRIME INVESTIGATIONS (Intermediate Course)

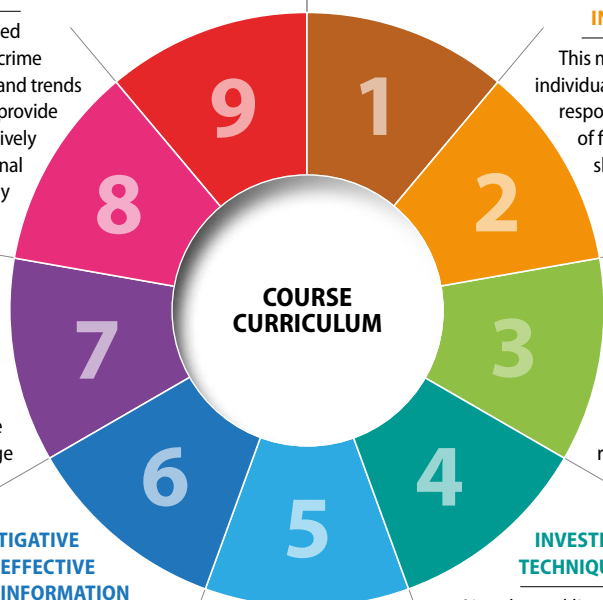
This more advanced programme targets individuals with managerial or supervisory responsibility in the investigation or prosecution of financial crimes and focusses on leadership skills, managing limited resources, threat and risk assessments, and handling complex cases.

ASSET RECOVERY: FREEZING AND SEIZING ASSETS

Targeted at authorities with experience in freezing and seizing assets linked to tax and other financial crimes, this course focuses on both conviction and non-conviction based asset recovery, use of restraining orders, and international asset recovery initiatives.

INVESTIGATIVE TECHNIQUES FOR THE CASH ECONOMY

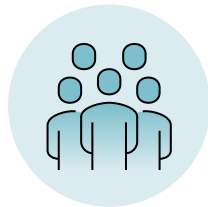
Aimed at tackling challenges of investigating the cash economy, this course covers electronic investigative techniques, methods of proof and indirect verification of income, and legislative and procedural approaches to the cash economy.



The Academy team

An OECD based Secretariat is responsible for the management and administration of the Academy. Each programme is led by a Course Leader and team of expert instructors drawn from financial crime

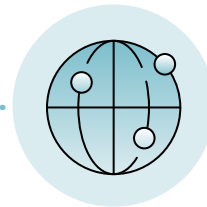
authorities from around the globe, including current and former investigators, judges, and prosecutors from both developed and developing jurisdictions.



10 COURSE LEADERS



OVER 100 ACTIVE EXPERT INSTRUCTORS



FROM OVER 25 JURISDICTIONS

Results to date*

Since 2021, the OECD has conducted annual impact assessments to assess whether the Academy had been meeting its objective of enhancing developing countries' capacity to combat financial crime. The combined results demonstrate the Academy's positive impact with the vast majority of officials reporting that the training provided them with skills and techniques that were easily transferable to their domestic context and used in practice in the year(s) following their participation. Participants also placed significant value in the relationships established with other alumni, and reported extensive efforts to institutionalise the knowledge gained at the Academy by transferring it to colleagues across their administrations.

Beyond the individual, the studies also provide anecdotal support for the positive change the Academy can influence within participating organisations and jurisdictions, for example through improvements to procedural,

operational, and/or institutional frameworks for combatting tax and other financial crimes. Respondents also shared wide-ranging case studies that support a correlation between participation in the Academy and improvements across a range of enforcement measures (e.g. detection, investigation, prosecution, asset recovery, interview quality, inter-agency co-operation etc.).

83%

of participants report that they continue to use the skills taught at the Academy in their day-to-day role.

96%

of participants report that the Academy improved their skills and taught them valuable new investigative techniques.

92%

of participants reported taking concrete steps to share the knowledge/skills obtained at the Academy with colleagues within their administration.

* Based on survey responses of 326 past Academy participants.



Transfer of knowledge in Barbados

"My participation in the Managing Financial Investigations programme was a truly invaluable learning experience and the benefits still rebound to this day. When I first returned from the Academy, I was so eager to share the knowledge I had gained, that my first activity was to conduct training sessions for my wider Audit section... In applying the skills taught at the Academy to our role as auditors, myself and the colleagues I trained have been able to detect fraudulent transactions between related parties which resulted in sizable assessments."

The course facilitators were extremely knowledgeable as they brought their years of experience from their respective fields into the classroom. It was an honour to learn at their feet!"

Kathleen Pilgrim, Senior Manager, Enterprise Risk Management , Barbados Revenue Authority

How can you participate?

The Academy is open to officials working for any government agency involved in the fight against tax crime and other financial crime (e.g. money laundering, fraud, bribery, corruption etc.). This includes but is not limited to civil and criminal tax investigators, financial intelligence authorities, anti-money laundering authorities, anti-corruption authorities, police, prosecutors, and judges.

With thanks to our donors, all Academy courses are free of charge, however, participants must cover their own travel expenses for on-site programmes (flights, accommodation, meals etc.). In line with wider OECD policy on gender balance, the Academy strives to ensure that women are at least as equally represented as men and therefore strongly encourages females to apply.

A list of all [upcoming programmes](https://www.oecd.org/en/about/programmes/tax-crime-academy.html), the selection criteria, and detailed information on [how to apply](https://www.oecd.org/en/about/programmes/tax-crime-academy.html) is available on the Academy website: www.oecd.org/en/about/programmes/tax-crime-academy.html.



Creation of Asset Recovery Task Force in the Philippines and the success that followed

"My participation in the Academy was the main driver behind the creation of the Asset Recovery Task Force in the Bureau of Internal Revenue in 2018. The knowledge, skills, networks, and friends gained from the Academy, greatly assisted in the establishment of this Task Force and the institutionalization of specialized units in regional offices nationwide. The units continuously recover assets and generate revenues through sale and/or public auctions of seized and forfeited properties, and help identify and prosecute tax evaders. In its initial implementation, revenues generated amounted to PHP 38.5b (EUR 660m)."

Grace Lacerna, OIC-Asst. Regional Director, Bureau of Internal Revenue, RR1 – Calasiao, Pangasinan, Philippines



Stamping out corruption and money laundering in Namibia

"Following our participation in the Academy, we were assigned to a Task Team to investigate the infamous Fishrot case focused on alleged high-level fraud and corruption in the Namibian fishing sector. The skills learnt at the Academy proved very useful to our investigation, in particular to tracking, examining, analysing, and investigating suspicious financial transactions, invoices, bank statements, and other financial records. The Academy's strong focus on analysing transactions led us to follow the money to its source, including through companies with links to the suspects' families and friends. The investigation has led to criminal charges against several senior politicians and officials who are currently awaiting trial in what is considered a landmark case for Namibia, cracking down on conduct that threatens the economic and social well-being of the country at large."

Ms Maria Mbeeli & Mr Aaron Kalinga, Senior Taxation Officers, Tax Intelligence and Investigation Coordination Unit, Namibia Revenue Agency



How can you support the Academy?

As a capacity-building programme, the Academy is financed exclusively from both in-kind and voluntary contributions from donor partners. Various government entities, including tax administrations, development agencies, and ministries of finance and foreign affairs are

already funding the Academy's activities across the globe. However, to ensure that the Academy can continue to meet growing demand further funding is needed. To find out more about how your organisation can support the Academy, please contact taxcrimeacademy@oecd.org.

Academy Host Administrations



Guardia di Finanza (Italy)



National Tax Agency Japan



Kenya Revenue Authority (Kenya)



Administracion Federal de Ingresos Publicos (Argentina)



Central Board of Direct Taxes (India)



Office Togolais des Recettes (Togo)

Donors



Belgium



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Luxembourg



Luxembourg



Ministry of Foreign Affairs

Netherlands



Ministero degli Affari Esteri e della Cooperazione Internazionale

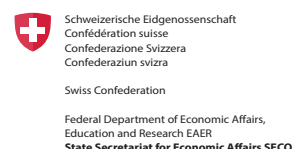
Italy



Norway



Sweden



Switzerland



United Kingdom



For more information:



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