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The sums lost to illicit financial flows, including tax evasion, money laundering, bribery and corruption, are a major obstacle for developing countries to mobilise domestic resources and to finance development in a sustainable way. These are revenues which otherwise could have been invested in improving healthcare, education, infrastructure and other public services.

ABOUT THE INTERNATIONAL ACADEMY

A key pillar of the *OECD Oslo Dialogue* is strengthening the capacity of criminal tax investigators to tackle illicit financial flows. The *OECD International Academy for Tax Crime Investigation* is a critical part of this initiative. The programme greatly improves the ability of developing countries to detect and investigate financial crimes, and recover the proceeds of those crimes, by developing the skills of tax and financial crime investigators through intensive training courses.

Since the launch in April 2013, over 700 investigators from over 90 countries have received training in the Academy Programmes. Countries that participated in these Programmes reported significant benefits, including legislative changes to combat tax evasion and money laundering, enhanced inter-agency and international co-operation, and a greater capacity to fight illicit flows. Building on the success of these Programmes, the first centre for the Academy was inaugurated on 17 June 2014, at the *Guardia di Finanza Economic and Financial Police School* in Ostia, Italy.

PROGRAMMES

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

Conducting Financial Investigations (Foundation Programme)

Participants will acquire a thorough understanding of the key skills required for conducting financial investigations, including the ability to follow the money through complex financial arrangements and how to effectively use sophisticated techniques to identify links between suspects and their illicit activities.

Managing Financial Investigations (Intermediate Programme)

This more advanced course is primarily focused on participants with managerial or supervisory responsibility. The modules offered include leadership skills; effectively managing limited resources; international evidence; prosecutorial and investigative challenges; threats and risks assessments; illicit flows; best practices and international initiatives.

Specialty Courses

Specialty courses focus on specific areas of criminality such as VAT/GST Fraud, Asset Recovery, Money Laundering, and other emerging issues in tax crime investigation.



Africa Academy Programme for Tax and Financial Crime Investigation

Following the success of the International Academy, in 2017, the OECD, Kenya, Italy, and Germany launched the pilot Africa Academy Programme for Tax and Financial Crime Investigation. Representatives of the four partners signed a Declaration of Intent to launch this programme, which aims to provide demand-driven training addressing the specific needs of African countries and building on Africa-wide experiences and best practices in tackling illicit financial flows. The sums lost to these flows, including tax evasion, money laundering, bribery and corruption are vast. In Africa alone, the 2015 Mbeki report estimates the losses in excess of USD 50 billion per year due to illicit financial flows.

This programme, supported by the G7 Bari Declaration (May 2017), covers all aspects of conducting and managing financial investigations, including complex money laundering and the role of tax investigators, investigative techniques, identifying, freezing & recovering assets, managing international investigations, and also speciality topics such as VAT/GST Fraud and Asset Recovery.

The Pilot Academy Programme for Tax and Financial Crime Investigation is delivered at the Kenya School of Monetary Studies in Nairobi, Kenya.



OECD Latin America Academy for Tax and Financial Crime Investigation



In July 2018, the OECD and Argentina's Administración Federal de Ingresos Públicos signed a Memorandum of Understanding to establish a centre of the *OECD Latin America Academy for Tax and Financial Crime Investigation* in Buenos Aires, Argentina.

The first programme of the OECD Latin America Academy was delivered in late 2018 and focussed on VAT/GST Fraud, which in its most disruptive form, the Missing Trader Intra-Community (MTIC) fraud alone is estimated to cost the European Union about EUR 100 billion annually. Many of these frauds are perpetrated by organised criminal groups and there are suggestions that some of these crimes may be linked to terrorist financing.



OECD Asia-Pacific Academy for Tax and Financial Crime Investigation

In June 2019, the OECD and the National Tax Agency of Japan signed a Memorandum of Understanding to establish the *OECD Asia-Pacific Academy for Tax and Financial Crime Investigation* in Tokyo, Japan. The first programme was delivered in May 2019 and focussed on VAT/GST Fraud. Similar to the other regional centres, the Asia Academy will evolve to provide demand-driven training addressing the specific needs of countries in Asia and building on Asia-wide experiences and best practices in tackling illicit financial flows.