

OECD Africa Academy for Tax and Financial Crime Investigation

**2023 VAT/GST PROGRAMME
(20th to 24th November 2023)**

Sunday 19-Nov-23	Monday 20-Nov-23	Tuesday 21-Nov-23	Wednesday 22-Nov-23	Thursday 23-Nov-23	Friday 24-Nov-23	Saturday 25-Nov-23
Check In Welcome and Registration (09:30 - 18:00) Participants Programme Registration	Starting Time 08:30					
	Opening Ceremony	Inntroduction to VAT Fraud in Africa Linet Ojiambo Kenya	Country Presentation	Country Presentation	Country Presentation	
	Opening Ceremony David Cowie - OECD; Official Photograph]		Carousel Fraud Basics Kurt Caestecker/Ralf Oberle	Carousel Fraud Case Examples Kurt Caestecker	Desktop Practical Exercise Sources of Information and Intelligence to Fight VAT Fraud Kenya, Belgium, Germany	
	Objectives of the Course – Expectations – Risk Factors in Africa All					
	Break (10:30 - 10:45)					
	Basics of the VAT System Ralf Oberle Germany	Inntroduction to VAT Fraud in Africa Linet Ojiambo Kenya	Carousel Fraud Basics Kurt Caestecker/Ralf Oberle	Commodities Used in Carousel Fraud Practical Exercise Ralf Oberle	Sources of Information and Intelligence to Fight VAT Fraud Germany, Kenya, Belgium	
	Lunch Break (12:30 - 13:30)					
	Practical Exercise Known Problems with the VAT System Ralf Oberle Germany	Country Presentation	Country Presentation	Country Presentation	Country Presentation	
		VAT Refund Fraud Kurt Caestecker Belgium	Carousel Fraud Basics Kurt Caestecker/Ralf Oberle	Trends and Current Challenges A Kenya Perspective Linet Ojiambo	Industry Cooperation Kurt Caestecker	
	Break (15:30 - 15:45)					
	General Introduction to VAT Problems and Breakout Ralf Oberle Germany	VAT Refund Fraud Kurt Caestecker Belgium	Carousel Fraud Basics Kurt Caestecker/Ralf Oberle	Trends and Current Challenges A Kenya Perspective Linet Ojiambo	Starting an Investigation Management & Challenges Ralf Oberle	
	Wrap up	Wrap up			Wrap up	
	Ending Time 17:30					