

# David Andrew Cowie

## Curriculum Vitae

**Nationality:** British  
**Language:** English

### **Profile**

Currently Programme Manager for the OECD International Tax Crime Academy delivering courses at the 4 International Centres in Italy, Argentina, Kenya and Japan. This involves the design, delivery and development of the International Programme to meet the needs of International Law Enforcement organisations to build capacity within jurisdictions. Previously employed as an Assistant Director for Her Majesty's Revenue and Customs (HMRC) in the United Kingdom with management responsibility for the recovery of assets obtained through criminality. I have 42 year's experience in taxation with various investigation and management roles including debt recovery, investigation of individual, partnership and corporate tax affairs at the highest and most complex level. Leading teams in the prosecution of offenders who have perpetrated serious breaches of their tax obligations. Working with prosecutors and international partners across government and with the private sector to secure successful convictions and the recovery of assets to make good the loss to the exchequer.

A naturally confident person with an acute sense of humour and the ability to communicate at all levels. Excellent interpersonal skills and extensive experience in dealing with conflict at the highest level. Ability to manage at all levels and build committed, enthusiastic and effective teams leading by example and setting standards within teams that are recognised in the Law Enforcement community as world leaders.

### **Key Skills**

- High standards of personal and corporate integrity and very discreet
- Strong negotiating skills
- Excellent strategy and planning skills
- Good team player/work ethic
- Clear understanding of legal frameworks
- International experience of partnership working
- Ability to quickly adapt to a variety of different situations
- Able to communicate with people at all levels and handle conflict
- Use own initiative and see the task through to conclusion
- Extensive experience in dealing with prosecutors and the judiciary at the highest level
- Policy experience in drafting legislation and working across law enforcement
- Extensive experience working across government and with the private sector
- Training experience at an international level
- Media trained in both TV and Radio delivery
- Training course development and delivery

## **Career History**

### **June 2019 to Date**

- Private Consultant delivering International Academy Programmes for OECD at their International Academies located in Italy, Kenya, Argentina and Japan
- Developing bespoke training packages for the OECD and other Law Enforcement agencies on an International Platform
- Responded to the Covid 19 Pandemic and developed Virtual Training Packages to support Law Enforcement whilst travel restriction applied

### **On behalf of OECD 2010 to June 2019**

- Task Force on Tax Crime Representative for UK 2010 to 2011
- Developed initial content of the Conducting & Managing Financial Investigations course from inception and delivered in Italy & Kenya
- Lead facilitator for OECD delivering training at the International Academy for Tax Crime Italy & Kenya
- Designed end to end and delivered modules on Offshore Structures, Bribery and Corruption, Money Laundering, Financial Investigation, Asset Recovery, effective use of Banking Intelligence
- Identified course enhancement and new course opportunities
- Designed, developed and delivered the complete course content for Asset Recovery, Money Laundering & Crypto Currency and Banking Intelligence courses
- Programme managed course delivery on behalf of OECD in various locations
- Delivered Money Laundering Training in China and Turkey
- Talent identification of new instructors and guest speakers
- Managed and lead UK contribution to Academy Programme from the outset
- Interviewed and created pool of suitable Instructors from HMRC to support delivery
- Supported all programmes in person or by providing suitable Facilitators

### **HMRC 2007 to 2019 - Assistant Director**

- Delivering International Training to a world-wide audience
- Enhanced capacity building in lesser developed jurisdictions
- International training delivery with Europol. International Tax Authorities and Law Enforcement
- Conducted review and rewrite of HMRC training material and delivery
- Extensive Money Laundering and Asset Recovery Operational experience
- Managing Teams Investigating Organised Crime Groups
- Responsibility for investigating duty evasion (smuggling)
- Developing strategy and structure for the recovery of assets stolen from the exchequer
- Ground breaking use of Taxation as a criminal disruption tool
- Building relationships across government departments and the private sector
- Identifying the need for and developing multi agency teams

- Managing teams spread across a large geographical area
- Policy lead on asset recovery and HMRC lead on international relationships
- Lead on developing better working practice with European Union Partners to recover assets abroad
- Dealing with disciplinary issues and applying the highest standards of integrity

### **HMRC 2003 to 2007 - Criminal Investigator and Team Leader in Special Compliance Office**

- Criminal Investigation of serious Tax and Money Laundering offences
- Working with prosecutors to achieve successful convictions
- Relationship building across law enforcement
- Planning and conducting search operations both in the UK and abroad
- Operational experience of securing evidence from tax havens
- Obtaining witness testimony both in the UK and abroad
- Giving live evidence in Court
- Extensive use of Surveillance and Telephone Intercept material
- Experience of court process in numerous jurisdictions
- Extensive knowledge of Disclosure Rules
- Dealing with claims to Legal Professional Privilege and Judicial Review
- Key player in the merger of teams from the former Customs and Inland Revenue Departments

### **HMRC 1998 to 2003 - Investigator in Special Compliance Office**

- Investigation of Serious Fraud in the civil recovery arena dealing with the most complex cases
- Extensive Beneficial Ownership, Offshore Company and Trust Investigation experience
- Investigation of complex Offshore Structures and Avoidance Schemes
- Investigating major companies and high net worth individuals
- Dealing with top level Accountants and Lawyers
- Negotiating monetary settlements of outstanding liabilities including interest and penalties

### **1977 to 1998 - Inspector of Taxes Debt Management followed by successful completion of the Internal Tax Inspector Training Program (ITC 1)**

- Successful completion of the internal Tax Inspector Training Programme Examination (ITC1)
- Accounts investigation of Individuals, Partnerships and Companies
- Debt Management and Recovery techniques including Insolvency
- Employer Compliance and the application of Pay As You Earn Legislation
- Assessment of benefits in relation to Directors and Employees

### **Interests**

- Music
- Qualified Soccer Coach
- Travel
- Walking
- Restoring Vintage Motorcycles

