

Greg Kelly CV

General Career Background

I commenced working in the Inland Revenue in 1988 and I have worked in all the major tax streams as well as managing staff in various offices. In 2000 I commenced work on a team dealing with the Inland Revenue responses to tax evasion becoming a criminal offence. In October 2005 I moved to a specialist criminal investigator role and after Inland Revenue merged with Customs & Excise to form HMRC in 2007 I continued working in criminal investigation up until to date. Below are details of career activity:

Current Position (January 2023 to date)

Senior Investigation Officer – Economic Crime Operations, Fraud Investigation Service, HMRC, specialising in asset recovery strategies for complex and organised criminal cases. Responsible for overseeing the identification of assets globally and devising and implementing the strategy of recovery of assets so that HMRC maximises it's returns. This can involve the use of criminal and civil powers in parallel during an investigation.

(July 2021 to December 2022)

Senior Investigation Officer – Cryptoasset Team Lead, Financial Strategy Team, Fraud Investigation Service, HMRC. I was leading HMRC FIS strategy on dealing with Cryptos and I drafted HMRC FIS Standard Operating Procedures on how FIS Officers should deal with Cryptoasset seizures. I also commenced the process of setting up our own HMRC FIS team capable of undertaking crypto investigations and seizures. In December 2021 we seized three NFTs along with Cryptoassets with assistance from our partner agency. This is believed to be the first seizure of NFTs by a Law Enforcement Agency anywhere in the world.

(May 2019 to June 2021)

I moved onto HMRC Offender Management Enforcement Team (OMET) who deal with the enforcement of outstanding confiscation orders, expatriating absconders back into the UK from overseas and handling intel reports to and from our prison population in the UK. At the same time, I continued to work on legacy confiscation cases and I was also developing training packages for HMRC FIS staff on understanding and dealing with cryptos.

(September 2007 to April 2019)

After Inland Revenue merged with Customs & Excise to become HMRC, I worked on a multi-functional team controlling and participating in arrest and search operations and surveillance of suspects. In 2010 I undertook training as a Financial Investigator team where I specialised in Restraint & Confiscation investigations and eventually moved on to a Proceeds of Crime Team undertaking money laundering cases and asset recovery on various criminal cases. I lead two large scale money laundering investigations into VAT and Direct Tax frauds, and I have restrained multiple bank accounts & assets across the UK and EU. I also worked on an HMRC FIS Pilot scheme which utilised new legislation which allowed the civil freezing of funds in suspicious bank accounts and the forfeiture of these funds if my investigation into its origination could show that it represented the proceeds of crime.

(October 2005 to September 2007)

I worked as an Investigation Officer in Inland Revenue Criminal Investigations Unit working on criminal tax evasion cases, where I solely conducted multiple criminal investigations with successful outcomes at court.

Investigation Qualifications

- BTEC Level 3 Advanced Diploma in Criminal Investigation
- NPIA - Financial Intelligence & Investigation Course
- NPIA - Restraint & Confiscation Course
- NPIA - Enhanced Financial Investigation Skills
- ICA - Graduate Diploma in Financial Crime Prevention - which covered various aspects of fraud, money laundering and bribery and corruption. Studies included the international legal models covering common and civil law, the UK Legal framework and the roles of various UK bodies in their fight against financial crime. The roles of the UNODC, European Union, European Court and European Legislation, concentrating on the fight against money laundering by OLAF and FATF as well as Interpol and Europol. I studied the Global Threat Assessment and international co-operation and initiatives between countries, concentrating on the exchange of information between authorities, and powers and operational methods for investigating financial crime and money laundering.

Career Snapshots

- 2015 – 2016 - I represented HMRC on a Joint Working Group hosted by ENFIN (European Network of Financial Investigators) alongside LEA colleagues from all across the EU. The group studied New Payment Methods and the DarkWeb with the aim of getting a streamlined approach to dealing with the recovery of Crypto Currencies across the EU and the sharing of best practices and local Darkweb Intel.
- 2018 - I was the HMRC FIS Representative at a conference on Virtual Currencies held in Washington DC with American, Australian, New Zealand and UK LEA stakeholders in attendance.
- 2019 – 2023 – I represented HMRC FIS on international meetings of the J5 Group (UK, USA, Netherlands, Canada and Australia) as the Cryptoasset SPOC (Single Point of Contact). This involved face to face meetings and bi-monthly dial-ins to discuss best working practices and build up international intel on money laundering via cryptos.

Training Delivery

- I am an HMRC FIS Associate Trainer and have delivered training sessions for HMRC staff on Financial Investigation, Restraint and Confiscation and on updates to the UK Criminal Finance Act.
- I previously acted as a tutor/mentor for newly qualified financial trainees within HMRC FIS Economic Crime Operations overseeing their work and guiding them to pass their period of consolidation.
- In 2018 I commenced as an Academy Trainer with OECD delivering courses at the Guardia De Finanzia HQ in Ostia, Italy.
- In 2019 I delivered further training sessions for OECD in Kenya and Argentina, as well as Rome, on various topics including Money Laundering, Bribery and Corruption and an Introduction to Cryptoassets (which I had created), Terrorist Financing, Tackling Enablers

- In 2021, during the pandemic, I delivered virtual sessions on Cryptoassets on an OECD course via Teams from the UK
- In 2021 and 2022 I delivered training sessions to Law Enforcement colleagues in Cyprus and Serbia on Cryptoassets on behalf of HMRC Fiscal Liaison Teams.
- In 2022 I also delivered a training session on Cryptoassets to over 900 UK based Government Counter Fraud Professionals via Teams, alongside a colleague.
- In 2022 I delivered a virtual OECD training session on various topics and I also delivered a further OECD training session in person at the Guardia De Financia HQ in Ostia, Italy. This covered an Introduction to Cryptoassets Basics, Cryptoassets Investigation Threats, Cryptoasset ATMs, an Introduction to NFTs, Seizing NFTs, and an Introduction to the Metaverse.