

OECD Asia-Pacific Academy for Tax and Financial Crime Investigation VAT/GST Fraud Investigations (Specialty) Programme 29 May 2023 - 02 June 2023						
Sunday 28-May-23	Monday 29-May-23	Tuesday 30-May-23	Wednesday 31-May-23	Thursday 1-Jun-23	Friday 2-Jun-23	Saturday 3-Jun-23
Participants Arrival	09:00 am Start - Morning Session (3 hours)					Participants Departure
	Agenda Tax and other Financail Crimes / The VAT System	Agenda VAT Commodities / Carbon Credits / Refund / Refund Fraud	Agenda Case Studies - Refund Fraud/ Identity Theft/ Carouse Fraud/ Carbon Credits	Agenda Carousel Fraud/ Case Examples/ Investigation Team Structures	Agenda Inter Agency Co-Operation for Investigations and Prosecution/ Investigation Techniques/ Starting and Investigation	
	Opening Ceremony (30 minutes)	30 minute Participant Presentation Socheat Roeun, Cambodia Observations, Investigation, Prosecution.	30 minute Participant Presentation Melinda Lim, Philippines Observations, Investigation, Prosecution.	30 minute Participant Presentation Faig Isazade, Azerbaijan Observations, Investigation, Prosecution.	30 minute Participant Presentation Kumi Asahara, Japan Observations, Investigation, Prosecution.	
	The Role of Professional Enablers in Tax and other Financial Crimes Brendon Norman-Ross, Course Leader	Measuring the Threat of Professional Enablers Anthony Cook / Rebekah Bott, USA	VAT Cross Border Carousel Fraud Markus Forsten, Finland	Shining Light on the VAT Shadow Economy Jes Detterer, Australia	Interagency and International Cooperation /Asset recovery considerations Jes Detterer, Australia	
	Break 15 mins					
	Criminal Tax Investigation in Japan Criminal Investigation Department - Japan (30 minutes)	VAT Commodities Used in Carousel Fraud Practical Exercise Ralf Oberle, Germany	VAT Cross Border Carousel Fraud Markus Forsten, Finland	OECD VAT Fraud Action Group – VAT Typologies and Prevention Strategies Jes Detterer, Australia	Interagency and International Cooperation /Asset recovery considerations Jes Detterer, Australia (with contribution from Anthony Cook, USA)	
	Professional Enablers - Starting an Investigation Management & Challenges Anthony Cook / Rebekah Bott, USA	VAT - Carbon Credits Ralf Oberle, Germany	VAT Cross Border Carousel Fraud Markus Forsten, Finland		(Potential Breakout Session?)	
	Lunch Break (1 hour) 12:00 Japan Time - Restart afternoon session at 13:00 Japan Time					
	Basics of the VAT System Ralf Oberle, Germany	VAT Refund Fraud / case examples Markus Forsten, Finland	VAT Cross Border Carousel Fraud Markus Forsten, Finland	Industry Co-Operation as a Source of Information Markus Forsten, Finland	Recap – Preventing VAT fraud, Professional Enablers and Effective Interagency and International Investigations Jes Detterer, Australia (contribution Brendon Norman- Ross, UK)	
	Known Problems with the VAT System Ralf Oberle, Germany	VAT Refund Fraud Jes Detterer, Australia (Operation Protego)	Case Study: VAT Refund Fraud and Identity Theft Jes Detterer, Australia			
	Break 15 mins					
	Known Problems with the VAT System - Breakout Ralf Oberle, Germany (Potential Breakout Session?)	Australian System Integrity & Fraudster Personas Jes Detterer, Australia	Case Study: VAT Refund Fraud and Identity Theft Jes Detterer, Australia	The End Game - Investigation & Prosecution. Civil injunction / Office of Promoter Investigations - IRS Caryn Finley, USA (Virtual Session)	Fighting Tax Crime: The 10 Global Principles Brendon Norman-Ross, Course Leader	
					Evaluations and Feedback / Questions from Participants Brendon Norman-Ross, Course Leader	
	## NTC Dinner Party ## 17:00 to 18:30	Extra Time as Needed	## Cultural Evening ## 15:30 to 17:00	Extra Time as Needed		
Programme Concluding at 15:30 Japan time						