

OECD Asia Pacific Academy for Tax and Financial Crime Investigation Combatting the Professional Enablers of Tax and Other Financial Crimes (Specialty) Programme 22 May - 26 May 2023						
Sunday 21-May-22	Monday 22-May-22	Tuesday 23-May-22	Wednesday 24-May-22	Thursday 25-May-23	Friday 26-May-23	Saturday 27-May-23
Participants Arrival	09:00 am Start - Morning Session (3 hours)					Participants Departure
	09:00 am Start - Agenda The Role of Professional Enablers in Tax and other Financial Crimes	09:00 am Start - Agenda Identifying Professional Enablers	09:00 am Start - Agenda Disrupting Professional Enablers	09:00 am Start - Agenda Detering Professional Enablers - VAT Fraud	09:00 am Start - Agenda Effective VAT Investigations: Across Governmemnt and Across Borders	
	Opening Ceremony (30 minutes)	30 minute Participant Presentation Neha Yadav, India Observations, investigation, Prosecution.	30 minute Participant Presentation Kelly Kaisa, Papua New Guinea Observations, investigation, Prosecution.	30 minute Participant Presentation Wai San Loh, Singapore Observations, investigation, Prosecution.	30 minute Participant Presentation Hassan Bin Izhar, Pakistan Observations, investigation, Prosecution.	
	Who are Professional Enablers? - Cause and Effect Brendon Norman-Ross, Course Leader (Contribution by Anthony Cook) ☀	Organisational Awareness of Professional Enablers Anthony Cook / Caryn Finley (virtual), USA	Legal Sanctions for Professional Enablers Marianne Bender, Norway	Professional Enablers - Preventing Abuse Oleg Pobereyko, USA (contribution Anthony Cook, USA)	Professional Enablers - Domestic Whole-of-Government Approaches Anthony Cook, USA (Contribution, Marianne Bender, Norway) ☀	
	Break 15 mins					
	Criminal Tax Investigation in Japan Criminal Investigation Department - Japan (30 minutes)	Measuring the Threat of Professional Enablers Anthony Cook / Caryn Finley (virtual), USA	Professional Enablers - Injunctions Marianne Bender, Norway	Professional Enablers - Preventing Abuse Marianne Bender, Norway  (Potential Breakout Session)	Inter-agency and International Cooperation for Investigations and Prosecution Marianne Bender, Norway	
	Services Provided by Professional Facilitators - Setting up Companies, Trust and other Business Structures Brendon Norman-Ross, Course Leader	Data Sources for Identifying Professional Enabler Activity Brendon Norman-Ross, Course Leader (Potential Breakout Session?)	Professional Enablers - Professional Supervision and Regulation Oleg Pobereyko, USA (contribution Anthony Cook, USA)		Professional Enablers - International Co-operation - Whole of Government Approach Anthony Cook, USA	
	Lunch Break (1 hour) 12:00 Japan Time - Restart afternoon session at 13:00 Japan Time					
	Opportunities for Professional Enablers - Known Problems with the VAT System Ralf Oberle, Germany  (Potential Breakout Session?)	Detection Through Development and Analysis of Professional Enabler Indicators Anthony Cook / Caryn Finley (virtual), USA	Tax Fraud Case Examples Marianne Bender, Norway	Professional Enablers - Mandatory Disclosure Rules Marianne Bender, Norway	Professional Enablers - Intermediaries Disruption Strategy Marianne Bender, Norway  (Breakout Session?)	
		Fraud Case Examples Ralf Oberle, Germany	Professional Enablers - VAT Investigative Techniques Ralf Oberle, Germany	Professional Enablers - Mandatory Disclosure Rules - failure to do so. Marianne Bender, Norway		
	Break 15 mins					
	Fraud Case Examples Ralf Oberle, Germany	VAT Investigative Techniques Ralf Oberle, Germany	Professional Enablers - Starting a VAT Investigation Management & Challenges Ralf Oberle, Germany	Investigation Team Structures Ralf Oberle, Germany	Starting an Investigation Management & Challenges Anthony Cook, USA	
					15 minutes - Evaluations and Feedback Questions from Participants Brendon Norman-Ross, Course Leader	
	## NTC Dinner Party ## 17:00 to 18:30	Extra Time as Required	## Cultural Evening ## 15:30 to 17:00	Extra Time as Required		
	Programme Concluding at 15:30 Japan time					