



OECD International Academy for Tax Crime Investigation

Investigative Techniques for the Effective Use of Banking Information



Mark Waldon

Undercover Operations

UNDERCOVER

The Undercover Unit is responsible for, and manages all, departmental undercover operations, providing advice to all areas of HMRC in relation to the potential opportunities for undercover deployments. It acts as a single point of contact with other agencies who support HMRC in such activity and can reciprocate support to those agencies in respect of their own undercover activities.





DSI : UNDERCOVER UNIT



Undercover Operatives

UCOs are members of a law enforcement agency who are selected, vetted, trained and accredited to gather intelligence and evidence.

There are three categories of UCO:

1. Undercover **foundation** operatives (UCFs)
2. Undercover **advanced** operatives (UCAs)
3. Undercover On- line only (UCOLOs)

Regulation of Investigatory Powers Act (RIPA) 2000

- A person who establishes or maintains a personal or other **relationship with another** person for the **covert purpose** of facilitating anything that:
- **covertly uses** such a **relationship to obtain information** or to provide access to any information to another person; or
- **covertly discloses information** obtained by the use of such a relationship or as a consequence of the existence of such a relationship

An Authorisation is NECESSARY

- In the interests of national security;
- For the purpose of preventing & detecting crime.
- In the interests of the economic well-being of the UK;
- In the interests of public safety;
- For the purpose of protecting public health
- For the purpose of assessing or collecting any tax, duty or levy or other imposition, contribution or charge payable to a government department; or
- For any other purpose prescribed in an order made by the Secretary of State.



ONLINE DEPLOYMENTS

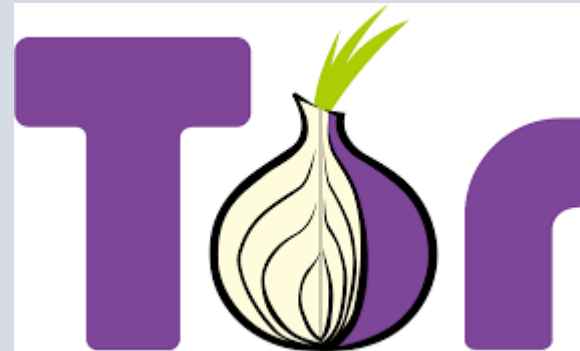
- An investigation into individuals targeting HMRC and its customers
- Identify as yet unidentified persons or personas on the internet who are looking to buy and/or sell HMRC/Government Gateway login credentials
- Identify the current price for HMRC credentials and how payments are made
 - Identify other UK identity data being traded that could be used in furtherance of fraud against HMRC
- Identify real life identities of individuals involved in the criminality

Undercover activity was undertaken in the 'Dark web' by trained UCOL's

- DW



- Dark Web



Categories

Drugs	6824
Lab Supplies	15
Digital Goods	6390
Erotica	728
Jewellery	12
Services	1214
Guides & Tutorials	5127
Fraud Related	1877
Electronics	50
Counterfeits	497
Security & Hosting	52
Miscellaneous	286

Welcome to HANSA Market

The Darknet Market with the main focus on a trustless payment system, which makes it impossible for the vendors OR the site staff to run away with Bitcoins of the buyers.



Multisig escrow

Optional 2-of-3 multisig for buyers and 2-of-2 multisig as a fallback for buyers that do not want to bother with multi-signature. Funds can only be accessed by the vendor after orders are finalized and can never be accessed by the market staff. Theft is impossible.



No Bitcoin deposits

Every order has its unique Bitcoin address similar to BitPay's or Coinbase's payment system. Buyers have 15 minutes to pay the order and do not have to wait for deposits to arrive.








No Finalize Early

We do not support F.E. or partial escrow releases and we don't have to! The multisignature escrow makes it impossible for the site staff or vendors to steal any Bitcoins.

Top Vendors

dutchcandyshop [+1199 0]	Level 11
NWcannabisAndCo... [+669 0]	Level 11
GoombaShop [+142 -1]	Level 11
iceman21 [+287 -1]	Level 10
empathogone [+865 -1]	Level 9
listonshire-us... [+99 0]	Level 9
Hotmilk [+1206 -34]	Level 9
longolcannabior [+609 0]	Level 9
ProfessorDark [+1400 -23]	Level 8
Dabio [+146 -2]	Level 8
zendym [+81 0]	Level 8
TheDigital [+1298 -68]	Level 8

Latest Orders

	JULY OFFER - AK47 10g \$11 [+54 0] Level 8 (10+)
	1 G - COCAINE PURE UNCUT 90% AAA+ HQ dutchcandyshop [+1109 0] Level 11 (1000+)
	Symbiosis - 3.5g Racemic Ketamine Saint_Symbiosis [+142 0] Level 9 (100+)
	0.5-1Gr. Sample Northern Lights (Indoor) NorthSkull_London [+7 0] Level 1 (10+)
	5gr AK-47 Weed A+++ Top Shelf Quality gangabro [+14 -1] Level 5 (10+)

Rising Vendors

RedDon [+17 0]	Level 2
nSubrinetok [+19 0]	Level 2
gffrlol [+2 0]	Level 1
DampKingDrugs [+2 0]	Level 1
Amsterdamshop [+19 0]	Level 2
FatFreddysCatz [+2 0]	Level 1
Sazilla [+1 0]	Level 1
Mednn [+44 0]	Level 1
MoneyTalks [+9 0]	Level 1
VeraWang [+9 0]	Level 1
g00d00 [+7 0]	Level 2
owsley88 [+2 0]	Level 2

USD/BTC	662.02
EUR/BTC	601.05
GBP/BTC	582.41
CAD/BTC	863.26
AUD/BTC	883.70

hansamkt2n6nig3.onion
hansamkt3iph6abb.onion
hansa12p

Forums
DeepDotWeb
drodabe.net

Support & FAQ
HANSA's PGP Key
Version History (v2.0)

HMRC : Tax Refund - Mozilla Firefox

HMRC : Tax Refund

192.168.56.2/Tax-Refund.php?sslchannel=true&sessionid=u5 Google

HM Revenue & Customs Home Cymraeg Contact HMRC Help

Tax Refund

Please complete the form below in order for us to process your tax refund. HM Revenue and Customs (HMRC) will usually send repayments within 2 weeks, but it may take longer in some cases. You should wait 4 weeks after making an online claim and 6 weeks after making a postal claim before contacting HMRC about the payment.

Step 1: Personal Information

Full Name:

Date Of Birth: Day Month Year

Telephone Number:

Email Address:

Address Line 1:

City/Town:

Postcode:

Step 2: Payment Details

Please enter the credit/debit card details that you would like your tax refund to be credited to.

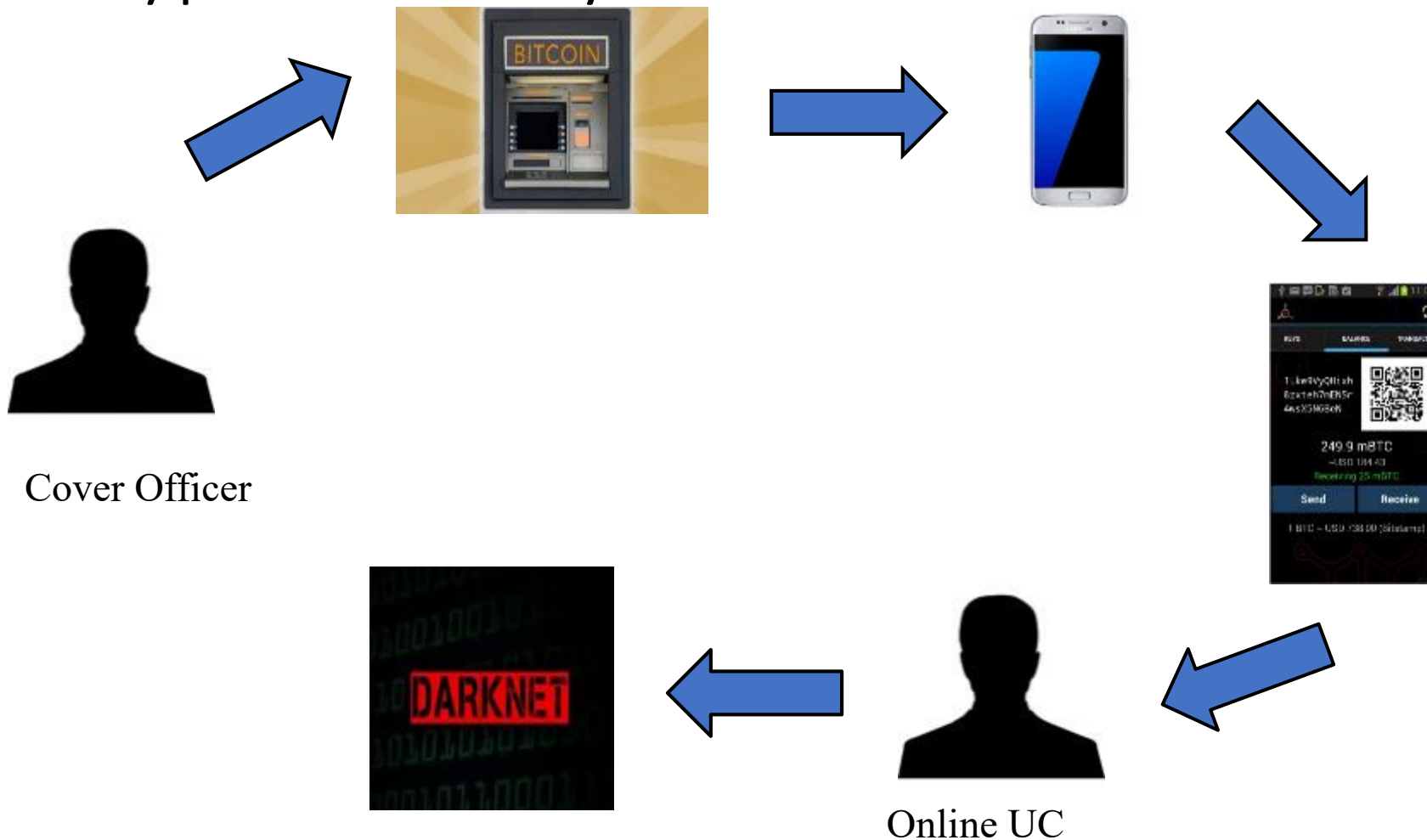
Cardholder Name: As it appears on card

Card Number:

Crypto-currency



UCOs operate numerous cryptocurrency accounts

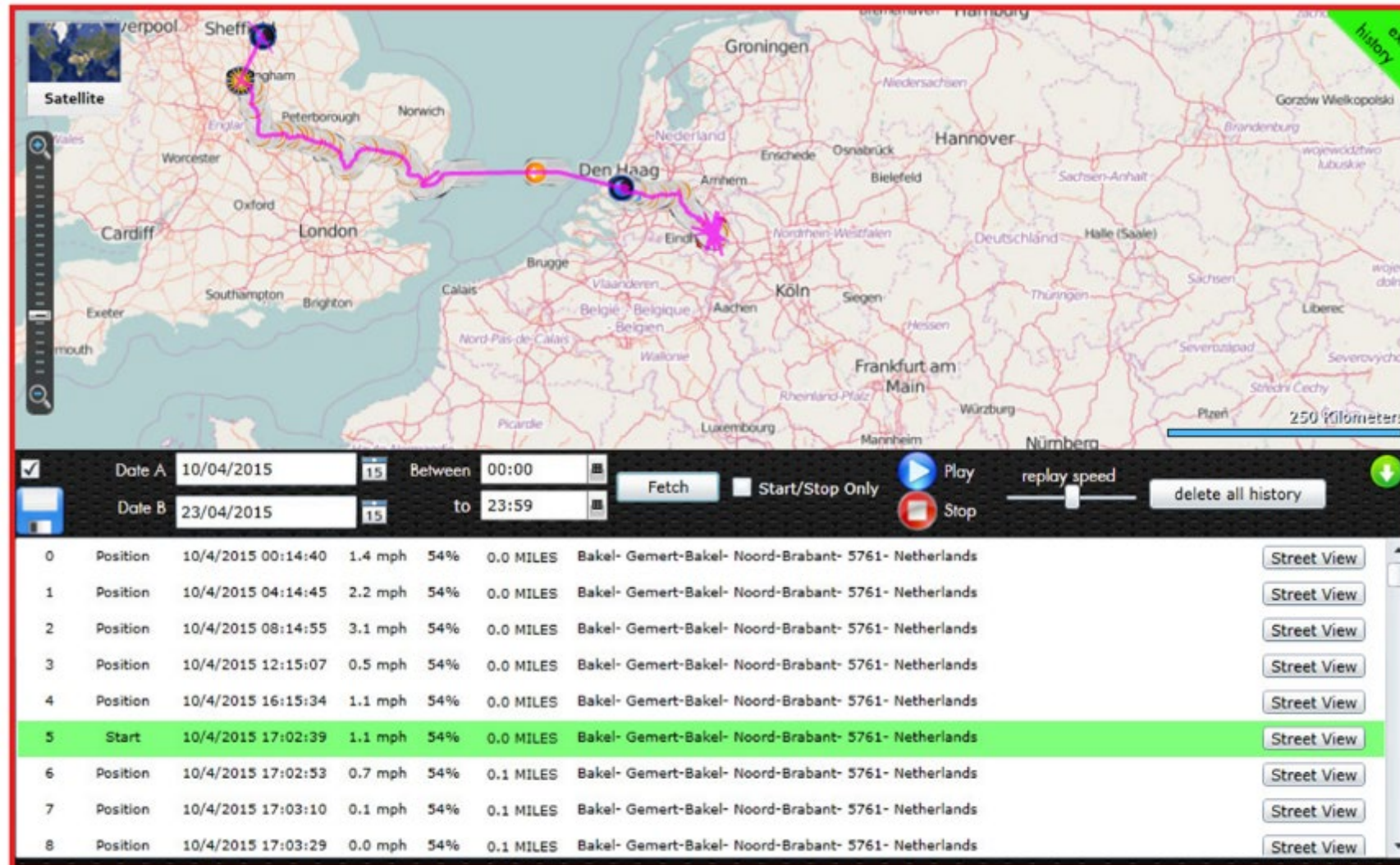


Investigation into large scale cigarette smuggling.

The OCG were placing tracking devices within loads during the importation process in order to monitor movement.

Similar devices covertly purchased by HMRC for feasibility study and analysis.

Property Interference Authority obtained to access OCG online accounts.





PHYSICAL DEPLOYMENTS

- Opportunity infiltrations - usually used where the targets are actively seeking certain services we can provide.
- Proactively targeted infiltrations - in the main focussed on the infiltration of certain groups/individuals.
 - HUMINT/CHIS infiltrations - normally these are deployments from initial introductions by CHIS sources into criminal groups.
- Covert acquisition of premises/vehicles to use as a platform for further DS&I technical opportunities.



Legend Businesses

- Fruit and veg importer and distributor
- Accountancy and Taxation services
- Property Management
- Freight and Customs clearance agent
- Clothing Importer and distributor
- Vehicle trader
- Various trading platforms



COUNTER AVOIDANCE

Support to Counter Avoidance Directorate in attempting to establish if webinar and/or seminar events hosted by various organisations were promoting tax avoidance schemes which should be disclosed under Disclosure of Tax Avoidance Schemes (DOTAS) legislation.

Tax under consideration due to UC activity in excess of £300 Million.



OFFICIAL



Warehouse theatre



Warehouse theatre





**ANY
QUESTIONS?**