

OECD Asia Pacific Academy for Tax and Financial Crime Investigation
VAT/GST Fraud Investigations Programme
28 February - 9 March 2022

Monday 21-Feb-22	Monday 28-Feb-22	Tuesday 1-Mar-22	Wednesday 2-Mar-22	Thursday 3-Mar-22	Friday 4-Mar-22	Saturday 5-Mar-22		
Mandatory Virtual Registration, Zoom Instructions, etc. OECD Asia Academy for Tax and Financial Crime Investigation	Morning Session (3 hours) - Starting Time 13:00 Japan time						Have a Great Weekend	
	Opening Comments Brendon Norman-Ross, Course Leader	Agenda - Key 'take-away' points for the day Brendon Norman-Ross, Course Leader	Agenda - Key 'take-away' points for the day Brendon Norman-Ross, Course Leader	Agenda - Key 'take-away' points for the day Brendon Norman-Ross, Course Leader	Agenda - Key 'take-away' points for the day Brendon Norman-Ross, Course Leader	Agenda - Key 'take-away' points for the day Brendon Norman-Ross, Course Leader		
	Administration and Introductions - Key 'take-away' points for the course Brendon Norman-Ross, Course Leader	Participant Presentation with brief observations: Success of investigation, prosecution, lessons learnt Amal S. Alamri - Saudi Arabia	Participant Presentation with brief observations: Success of investigation, prosecution, lessons learnt Aisida Gbemmie - Australia	Participant Presentation with brief observations: Success of investigation, prosecution, lessons learnt Ten Wei Ting - Singapore	Participant Presentation with brief observations: Success of investigation, prosecution, lessons learnt Ce Wang - China			
		Introduction to VAT Refund Fraud Markus Forsten, Finland	Case Study: VAT Refund Fraud and Identity Theft Jes Detterer, Australia	Cross Border Carousel Fraud Ralf Oberle, Germany	Inter-agency and International Cooperation for Investigations and Prosecution Jes Detterer, Australia			
	Virtual Break 15 mins							
	Objectives of the Course – Expectations – Risk Factors Brendon Norman-Ross, Course Leader	Refund Fraud Markus Forsten, Finland	Case Study: VAT Refund Fraud and Identity Theft Jes Detterer, Australia	Cross Border Carousel Fraud Ralf Oberle, Germany	Inter-agency and International Cooperation for Investigations and Prosecution Jes Detterer, Australia			
	Basics of the VAT System Ralf Oberle, Germany	Refund Fraud Markus Forsten, Finland	Carousel Fraud - Basics Markus Forsten, Finland	Commodities Used in Carousel Fraud Practical Exercise Ralf Oberle, Germany	Inter-agency and International Cooperation for Investigations and Prosecution Jes Detterer, Australia			
	Lunch Break (1 hour) 16:00 Japan Time - Restart afternoon session (2 hours) at 17:00 Japan Time							
	Known Problems with the VAT System Ralf Oberle, Germany	Participant Presentation with brief observations: Success of investigation, prosecution, lessons learnt Son Tongny - Cambodia	Participant Presentation with brief observations: Success of investigation, prosecution, lessons learnt Keisuke Oshima - Japan	Participant Presentation with brief observations: Success of investigation, prosecution, lessons learnt Bhaskar Naidu Kondeti - India	Investigative Techniques Ralf Oberle, Germany			
		Refund Fraud Markus Forsten, Finland	Carousel Fraud - Trends Markus Forsten, Finland	Carbon Credits Ralf Oberle, Germany	Starting an Investigation Management & Challenges Ralf Oberle, Germany			
	Virtual Break 15 mins							
	Known Problems with the VAT System - Breakout Ralf Oberle, Germany	Refund Fraud (practical exercise) Markus Forsten, Finland	Fraud Case Examples Markus Forsten, Finland	Investigation Team Structures Ralf Oberle, Germany	Starting an Investigation Management & Challenges Ralf Oberle, Germany			
	Extra Time as Needed	Extra Time as Needed	Extra Time as Needed	Extra Time as Needed	Extra Time as Needed	Extra Time as Needed		
	Programme Concluding at 19:00 Japan time							

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Sunday 6-Mar-22	Monday 7-Mar-22	Tuesday 8-Mar-22	Wednesday 9-Mar-22	Thursday 10-Mar-22	Friday 11-Mar-22	Saturday 12-Mar-22
Morning Session (3 hours) - Starting Time 13:00 Japan time						
Agenda - Key 'take-away' points for the day Questions or concerns regarding last week Brendon Norman-Ross, Course Leader		Agenda - Key 'take-away' points for the day Brendon Norman-Ross, Course Leader		Agenda - Key 'take-away' points for the day Brendon Norman-Ross, Course Leader		
Participant Presentation with brief observations: Success of investigation, prosecution, lessons learnt Murtaza Siddiq Khan - Pakistan		Participant Presentation with brief observations: Success of investigation, prosecution, lessons learnt Seleti Kete - Fiji		Professional Facilitators - Tax and White Collar Crimes Brendon Norman-Ross, Course Leader		
Shining Light on the VAT Shadow Economy Jes Detterer - Australia		Professional Enablers Strategy & Prosecution Tony Cook - USA				
Virtual Break 15 mins						
Shining Light on the VAT Shadow Economy Jes Detterer - Australia		Professional Enablers Strategy & Prosecution Tony Cook - USA		The Joint Chiefs of Global Tax Enforcement (J5) David Ross - Australia		
Shining Light on the VAT Shadow Economy Jes Detterer - Australia						
Lunch Break (1 hour) 16:00 Japan Time - Restart afternoon session (2 hours) at 17:00 Japan Time						
Case Study: Precious Metals Jes Detterer - Australia		Asset Recovery Melanie Johnston - Australia		Fighting Tax Crime: The 10 Global Principles Brendon Norman-Ross, Course Leader		
				Evaluations and Feedback / Questions from Participants Brendon Norman-Ross, Course Leader		
Virtual Break 15 mins						
Case Study: Australian Precious Metals Jes Detterer - Australia		Asset Recovery Melanie Johnston - Australia				
Extra Time As Required		Extra Time As Required		Extra Time As Required		
Programme Concluding at 19:00 Japan Time						