

T05
Excise Fraud
ACTIVITY CURRICULUM

23/2023

Guarda Nacional Republicana

May 15 to May 19, 2023

Lisbon – Portugal

Organiser (name and address)	<i>Guarda Nacional Republicana / School of Guard & Fiscal Action Unit GEACEPOL, Rotunda da Escola Prática, 2745-747, Queluz – Portugal</i>
Host (name and address)	<i>Guarda Nacional Republicana / Security and State Honors Unit Calçada da Ajuda nº 55, 1300, Lisboa - Portugal</i>
Activity Manager (name and contact)	Ives Almeida - cepol@gnr.pt
Assistant(s) (name and contact)	Tomás Silva - cepol@gnr.pt
Number of Participants	26
Number of Trainers	15
Target group	Law Enforcement officers dealing with excise fraud related investigations and Operations: Customs, Police, border guard and prosecutors specialized in fighting excise fraud.
Overall Aim	To enhance the fight against excise fraud by improving the knowledge on the existing patterns of excise fraud, by exchanging good practices of excise investigations and by facilitating the use of financial investigative techniques in excise cases. The course aims to discuss all forms of excise fraud while paying particular attention to cigarette smuggling and illegal manufacturing of cigarettes.
Learning Strategy	<p>The learning strategy focuses on enhancing the capacity of participants to detect, investigate and tackle Excise fraud schemes through a multidisciplinary approach and inter-agency networking and cooperation.</p> <p>The learning process highlights a learner-centred approach and will accommodate interactive, participatory, practical, and real cases debate.</p> <p>The activity is divided in two learning phases:</p> <p><u>1 – The Independent Learning Phase (ILP) with approx. Up to 5 hours</u></p> <p>During the ILP, the learners will be asked to elaborate a short description (no more than 2 pages) about a previous complex investigation(s) they were personally involved focusing on up to 5 aspects: - Investigation process; LE authorities involved; methodologies; investigation strategy and lessons learned.</p> <p>Additionally, learners will be invited to attend <i>online</i> webinars on Excise Fraud through LMS on CEPOL E-Net or LEEed platform, which will be implemented after the selection of the participants and before the contact learning phase.</p> <p><u>2 – The Contact Learning Phase (CLP) with approx. 24 hours</u></p> <p>The main strategy during the CLP is aiming to incorporate the already existing knowledge and experience of the participants and new content into the learning process. This will be done working on</p>

	assignments, by discussing and exchanging “good practices” and analysing real study cases on Excise Fraud.
Assessment Strategy	During the CLP, the learning will be assessed in a formative way by continues feedback provided by trainers and other participants. Finally, participants will have the opportunity to assess the whole learning process and learning environment by completing an online feedback. The completion of the Feedback is mandatory in order to receive the activity certificate.
Learning Outcomes	<ol style="list-style-type: none"> 1. Interpret and demonstrate the recent crime trends and modi operandi of alcohol, tobacco and mineral oil fraud; (Session 3,5,7,11,13, 21, 22, 25, 26, 28, 29) 2. Assemble good practices with regard to the investigation of cross-border alcohol, tobacco and mineral oil fraud and the related intelligence exchange; (Session 1, 2, 4, 6, 8, 9, 10, 16, 17, 18, 27) 3. Assess the use of advanced criminal intelligence analysis tools and techniques such as network analysis, communication analysis, geospatial analysis and financial analysis at strategic, tactical and operational level concerning excise fraud; (Session 4, 8, 16, 12) 4. Illustrate the roles and responsibilities of Europol and OLAF as the main EU cooperation instruments in the fight against excise fraud, discuss the use of various EU wide datasets (e.g. Customs Information System, Ciginfo); (Session 2, 3, 4, 5, 6, 7) 5. Deduce the vital importance of integrating financial investigations in excise fraud cases; (Session 16, 17) 6. Confirm cooperation possibilities with the compliance sector of the excise industry (e.g. cigarette manufacturers). (Session 14, 15, 19, 20, 24, 30) 7. Analyse correctly functioning concepts of Excise fraud related with illegal tobacco trade and production, actors involved on the scheme and formulate an approach to its investigation. (Session 10, 13, 14) 8. Assess the use of advanced criminal intelligence analysis tools and techniques (e.g. Automated Number Plate Recognition System (ANPRS) and Excise Control Movement System (ECMS)) and financial analysis at strategic, tactical and operational level concerning excise fraud. (Session 10, 16, 12)
Methods	<input checked="" type="checkbox"/> Lectures <input checked="" type="checkbox"/> Group Work <input checked="" type="checkbox"/> Practical exercise <input checked="" type="checkbox"/> Discussion <input type="checkbox"/> Assignments <input type="checkbox"/> Role-play <input type="checkbox"/> Other - What:
Pre-activity assignments on LMS	<input type="checkbox"/> Reading Lists <input checked="" type="checkbox"/> Assignments <input checked="" type="checkbox"/> Recorded Webinars <input type="checkbox"/> Online Modules <ul style="list-style-type: none"> • Each participant must submit a summary of an investigation in which they were involved and participated and which could be a synergy enhancer in the face-to-face phase of the course; <p>It is mandatory that each participant watch the following webinars on LEEd as pre-task activity:</p> <ul style="list-style-type: none"> • 22/2019 Illicit trade of tobacco products • 3013/2022 Tobacco fraud – illegal manufacturing of cigarettes • 3014/2022 Cigarette crime

Use of CEPOL e-Net (LMS) during the residential stage is mandatory for participants evaluation			
Post learning activities	The participants are expected to disseminate the knowledge gathered during the course in their organisations and with cooperation partners.		
Additional language to English	None		
Duration	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Days: 5 days</td> <td style="width: 50%;">Training Hours (residential): 24 Total (including pre and post course): Up to 27</td> </tr> </table>	Days: 5 days	Training Hours (residential): 24 Total (including pre and post course): Up to 27
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Learning environment	<p>Main classroom has the capacity for 40 participants and it will be displayed in “U format”. A giant screen will be available for the participants to follow easily the presentations. Several whiteboards and flipcharts will also be available for the participants’ group works and contributions.</p> <p>Additionally, smaller (adjacent) rooms will be prepared to host working groups.</p> <p>All rooms are equipped and prepared to deliver training sessions and Wi-Fi is available. Security instructions and signs are visible as well as fire-extinguishers.</p>		
Additional information	<ol style="list-style-type: none"> 1. The Activity Manager is responsible for the implementation of the curriculum and will be available during pre and post course stages and present during the contact learning phase. 2. User Guide for participants is available on the LMS and shall be also attached to the Invitation to Nominate Participants. 3. Attendance certificate is provided for the participants after the successful completion of the activity. 		
Other Remarks	All relevant information and documents will be disseminated and/or uploaded on the CEPOL’s LMS platform.		