

T05	Excise Fraud Investigations
ACTIVITY CURRICULUM	CEPOL Course 23/2024 European Union Agency for Law Enforcement Training / CEPOL 24-28 June 2024 CEPOL Headquarters, Budapest, Hungary

Organiser/Host (name and address)	CEPOL, Ó utca 27, 1066 Budapest
Host (name and address ¹)	
Online learning support²	CEPOL's Law Enforcement Education Platform (LEEd) https://leed.cepola.europa.eu/
Activity Manager	Georgios Chasapis, Georgios.chasapis@cepola.europa.eu
Assistant(s) (name and contact)	Kristina Vizi, krisztina.vizi.ext@cepola.europa.eu
Number of Participants	26
Number of Experts/Trainers	Minimum 5
Profile/requirements of Experts/Trainers	Trainers/experts will come from the EU Institutions, EU JHA agencies, intergovernmental bodies, and the private sector. All of them have numerous years of experience in EU policies, strategies, and operations in the fight against excise fraud, as well as delivering relevant training.
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.
Target group	Law enforcement officials ³ and prosecutors, specialised on the fight against excise fraud. Eligible for this training activity are Law enforcement officials and prosecutors who have all the following criteria: <ul style="list-style-type: none"> • At least two (2) years of specialisation on excise fraud (alcohol, tobacco and mineral oil) detection, and investigation or prosecution, in national and/or international level. • Have a very good knowledge (orally and writing) of English at least of a B2 level as per the Common European Framework of Reference for Languages (CEFR).

¹ Only applicable, if the activity does not take place in the country or at the address of the organiser.

² For online activities or blended learning.

³ According to article 2 of the Regulation (EU) 2015/2219 of the European Parliament and of the Council of 25 November 2015 on the European Union Agency for Law Enforcement Training (CEPOL) and replacing and repealing Council Decision 2005/681/JHA, 'law enforcement officials' means staff of police, customs and other relevant services, as defined by individual Member States, that are responsible for, and staff of Union bodies that have tasks relating to, the following:

(a) the prevention of and fight against serious crime affecting two or more Member States, terrorism and forms of crime that affect a common interest covered by a Union policy; or

(b) crisis management and public order, in particular international policing of major events

	<ul style="list-style-type: none"> Have very good communication and presentation skills orally and written, given that during this training activity, workshops of participants are going to take place, demanding written assignments, full communication and cooperation among participants and experts, as well as presentation of the outcomes of the discussions. 	
Learning Outcomes	After completion of the training activity, the participant will be able to:	Training Session ⁴
	1. Interpret and demonstrate the recent crime trends and Modi operandi of alcohol, tobacco and mineral oil fraud;	During Independent Learning Phase (ILP) Sessions 1 & 2
	2. Assemble good practices with regard to the investigation of cross-border alcohol, tobacco and mineral oil fraud and the related intelligence exchange;	During Independent Learning Phase (ILP) Sessions 3,4&5.
	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 6
	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;	Sessions 3 & 8.
	5. Deduce the vital importance of integrating financial investigations in excise fraud cases;	Session 7
	6. Confirm cooperation possibilities with the compliance sector of the excise industry (e.g. cigarette manufacturers, oil industry).	Session 9
Content (main course topics)	<ul style="list-style-type: none"> Recent crime trends and modi operandi of excise fraud. Good investigation practices of cross-border excise fraud. Intelligence exchange Advanced criminal intelligence analysis tools and techniques Main EU cooperation instruments in the fight against excise fraud and EU wide datasets Financial investigations Cooperation possibilities with the compliance sector of the excise industry. 	
Horizontal topic	Cigarette smuggling and illegal manufacturing of cigarettes.	

⁴ Please enter here the number of the Session(s) that is/are intended to contribute to the specific Learning Outcome, in line with the Session Number indicated in the Activity Programme.

	<p>2. User Guide for participants will be sent to all participants and will be available on the dedicate course page in LEEEd.</p> <p>3. The Activity Manager will be available to support the participants and trainers in any matter including logistic issues as well.</p> <p>4. It is important that the learners will be active the whole course period and engage in all interactive sessions conducted by trainer experts.</p>
Other Remarks	All relevant information and documents will be uploaded on the course page organized on CEPOL's e-learning platform – LEEEd.