



T05

Excise Fraud Investigations

CEPOL Course 23/2024

ACTIVITY CURRICULUM

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 support ²	CEPOL's Law Enforcement Education Platform (LEEd) https://leed.cepol.europa.eu/	
Activity Manager	Georgios Chasapis, Georgios.chasapis@cepol.europa.eu	
Assistant(s) (name and contact)	Kristina Vizi, krisztina.vizi.ext@cepol.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 officials³ 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: 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 (CEFRL). 	

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





	 Have very good communication and presentation skills orally and written, given that during this training activity, workshops of par- ticipants are going to take place, demanding written assign- ments, full communication and cooperation among participants and experts, as well as presentation of the outcomes of the dis- cussions. 	
Learning Outcomes	After completion of the training activity, the participant will be able to: 1. Interpret and demonstrate the recent crime trends and Modi operandi of alcohol, tobacco and mineral oil fraud; 2. Assemble good practices with regard to the investigation of crossborder alcohol, tobacco and mineral oil fraud and the related intelligence exchange; 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; 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; 5. Deduce the vital importance of integrating financial investigations in excise fraud cases; 6. Confirm cooperation possibilities with the compliance sector of the excise industry (e.g. cigarette manufacturers, oil industry).	
Content (main course topics)	 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.





Learning Strategy	 Independent Learning Phase (ILP) – pre-course assignments and pre-course study materials, provided by the trainers and uploaded on CEPOL's Law Enforcement Education (LEEd) platform – 6.5 hours. Contact Learning Phase (CLP) - Interactive presentations, group work, individual work, and discussions during the residential phase - 27 hours. Post Course Phase (PCP) - post-course reading materials uploaded on CEPOL's LEEd platform – 3.5 hours. Kick-off webinar Group Work Interactive presentations 		
Training Methods	☑ Practical exercise☑ Assignments☑ Case Studies☐ Other:	☑ Online Platform Discussions (in writing)☐ Role-play	
Assessment Strategy Use of CEPOL LEEd (LI	The assessment strategy is designed to support learners' development towards the course learning outcomes, optimising opportunities for formative and summative feedback. The last day of the course the main assessment will be implemented. It will consist of a multiple answer quiz organized on the course page in LEEd. The grading for this assessment is organised on a PASS/FAIL criterion. Maximum 3 attempts and minimum score to pass the quiz 70%. MS) during the residential stage is mandatory for participants evaluation		
Pre-activity assign- ments on LEEd		Assignment Online Modules	
Post-activity assign- ments	EU policy documents and updates on the topics discussed will be posted by the trainers on the LEEd course page.		
Additional language to English	No		
Duration	Days: 5 Training Hours (or Total (including pr	nsite): 27 e- and post-activity): 37 hours	
Learning environment	The daily course activity will take place in a suitable room, provided by CEPOL, where all the participants will be accommodated. The capacity of the room is at least for 26 participants and the places will be organised in "round table" style. Screens will be available for the participants to easily follow the presentations. Materials will be available for the participant's group works and contributions. The room will be equipped and prepared to deliver training sessions and Wi-Fi is available.		
Technical require- ments	 All participants are requested to: a) register on the CEPOL Law Enforcement Education Platform (LEEd) LEEd - EU Agency for Law Enforcement Training (europa.eu) before being nominated by the CNUs to attend this course. b) bring their laptops with the MS Office suite installed to have access to LEEd, which will be used for uploading all training materials and assignments throughout the course. 		
Additional information	The Activity Manager is responsible riculum and will be available during present during the contact learning during during the contact learning during during during during the contact learning during duri	for the implementation of the curpre- and post-course stages and	





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