

Workshop on Tax Evasion: Investigation and Compliance Strategies
Asian Development Bank Institute, Tokyo, Japan 9 – 12 March 2016

Day 1 – Wednesday 9 March	
09:00 – 09:30	Registration of participants
09:30 – 09:45	Welcome addresses <i>Mr. Naoyuki Yoshino, Dean, ADBI</i> <i>Mr. Tomomi Tamaki, Representative, Japan Representative Office, ADB</i> <i>Mr. Masaaki Kaizuka, Deputy Commissioner, International Affairs, National Tax Agency, Japan</i> ADB: A quick profile
09:45 – 09:50	Photo session
09:50 – 10:10	Enhancing Transparency and Exchange of Information for Tax Purposes - background to the project and progress. <i>Mr. Yuji Miyaki, Public Sector Specialist, Asian Development Bank</i> Combating tax evasion: building the strategies, organisation and processes <i>Mr. Brian McAuley, ADB Consultant</i>
Session1	POLICIES AND STRATEGIES IN PLACE
10:10 – 11:20	Tax revenue losses involving cross border transactions are massive in Asian developing countries. Country participants will each give a short (5 to 10 minutes) presentation on the current strategies and policies of their tax administration for tackling tax evasion and improving tax compliance.
11:20 – 11:35	<i>Coffee</i>
Session1 cont'd	POLICIES AND STRATEGIES IN PLACE
11:35 – 12:00	Discussion
Session 2	INTELLIGENCE AND INVESTIGATION
Session 2.1 12:00 - 13:00	Skills Development What are the essential skills for investigators and investigation managers and how can they be acquired? How can a tax administration build up a base of skilled investigators? <i>Mr. Juergen Leske OECD Task Force on Tax and Crime and Manager of the International Academy of Tax Crime Investigation</i> <ul style="list-style-type: none"> • Presentation: OECD international Academy for Tax Crime Investigation
13:00 – 14:00	<i>Lunch</i>
Session 2 cont'd	INTELLIGENCE AND INVESTIGATION
Session 2.2 14:00–14:45	Analysing data Data analysis has become an essential tool for tax investigation and we will examine the role, the skills and getting started. <i>Ms. Tania Yeowart, International Engagement, Australian Taxation Office</i> <i>Ms. Kari Heggstad, Norwegian Tax Administration</i>

Session 2.3 14:45 – 16:00	Managing investigation work. This session will consider best practices presented by country experts. It will look at the organization of investigation work (strategic, tactical and operational) and at the use of a “task force” approach by Australia. <i>Mr. Franck Duval, French Tax Administration</i> <i>Ms Rio Seino, National Tax Agency, Japan</i> <i>Ms. Tania Yeowart</i>
16:00 – 16:15	<i>Coffee</i>
Session 2	INTELLIGENCE AND INVESTIGATION
Session 2.3 cont’d 16:15—17:30	Breakout exercise and report back
18:00-	<i>Dinner hosted by ADBI</i>

Day 2 – Thursday 10 March	
09:30 – 09:45	Review of Day 1
Session 3	TYPOLOGIES
09:45 – 11:00	OECD and country experts will describe how typologies of tax evasion and profiles and similar products can be used to leverage audit work and investigations The example of the use of real estate to hide tax evasion will be examined. <i>Ms. Tania Yeowart</i> <i>Mr. Juergen Leske</i> <i>Mr. Seng Leong Ang, Inland Revenue Authority of Singapore</i>
11:00 – 11:15	<i>Coffee</i>
Session 4	INTER-AGENCY COOPERATION
11:15 – 13:00	Cooperation between the tax investigator and other law enforcement and anti-money laundering authorities are often key to concluding successful complex cases. This session will focus on how to set up these relationships and the key aspects of managing them. <i>Mr. Juergen Leske</i> <i>Ms. Kari Heggstad</i> <ul style="list-style-type: none"> • Presentation: Inter-Agency co-operation: Improving Co-operation between Tax and Anti-money Laundering Authorities
13:00 – 14:00	<i>Lunch</i>
Session 5	INTERNATIONAL COOPERATION

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14:00 – 15:15	<p>OECD and country experts will describe their best practices in International cooperation. This will include access to intelligence, the use of legal mechanisms to obtain information that can be used in prosecutions and the processes for asset recovery. The use of regional models of cooperation will be discussed</p> <p><i>Mr. Juergen Leske</i> <i>Ms. Tania Yeowart</i> <i>Ms Kari Heggstad</i></p> <ul style="list-style-type: none"> • Presentation: International Co-operation and Access to Intelligence
15:15 – 16:00	Case Studies Break out session
16:00 – 16:15	<i>Coffee</i>
16:15 – 17:00	Report back on Case Studies
17:00 – 17:30	Review of day 2

Day 3 – Friday 11 March

Session 6	INVESTIGATING AND COMPLIANCE
09:30 – 10:45	<p>Country experts will present strategies that are aimed at reducing non-compliance and how their success can be measured.</p> <p><i>Mr. Franck Duval</i> <i>Ms. Tania Yeowart</i> <i>Mr. Seng Leong Ang</i> Followed by discussion</p>
10:45 – 11:00	<i>Coffee</i>
Session 7	REVIEW AND QUESTIONS TO EXPERT PANEL
11:00 – 12:00	Discussion session based on questions and topics arising during the workshop
Session 8	ROADMAP TO EFFECTIVE INVESTIGATION AND COMPLIANCE
12:00 – 13:00	Planning exercise – the roadmap for combating tax evasion
13:00 – 14:00	<i>Lunch</i>
Session 8 contd	ROADMAP TO EFFECTIVE INVESTIGATION AND COMPLIANCE
14:00 – 15:15	Report back and discussion
15:15 – 15:30	Evaluation and farewells