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(OR. en)

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EXT 1

JAI 927  
COSI 128  
ENFOPOL 399  
ENFOCUSTOM 135  
CRIMORG 118  
JAIEX 90  
RELEX 963  
PESC 1218  
UD 261  
FISC 203

#### **PARTIAL DECLASSIFICATION**

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of document:	15935/14 RESTREINT UE/EU RESTRICTED
dated:	27 November 2014
new status:	Public
Subject:	Draft Operational Action Plan 2015 related to the EU crime priority D1 : "Excise fraud"

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Delegations will find attached the partially declassified version of the above-mentioned document.



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**NOTE**

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From: General Secretariat of the Council  
To: Delegations

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No. prev. doc.: 15929/14, 12623/5/13 REV 5, 16717/2/13 REV 2

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Subject: Draft Operational Action Plan 2015 related to the EU crime priority D1 :  
"Excise fraud"

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Delegations will find in annex the Draft Operational Action Plan 2015 regarding the EU crime priority D1: "Excise fraud", developed under the overall responsibility of UK, to be agreed by COSI.

DRAFT

Operational Action Plan 2015

Excise fraud

**1. Aim**

This Operational Action Plan (OAP) has been created within the framework of the EU Policy Cycle for organised and serious international crime<sup>1</sup>. This OAP corresponds to the following priority:

**"To disrupt the capacity of OCGs and specialists involved in excise fraud and Missing Trader Intra Community MTIC fraud".**

This OAP contains a breakdown of all the operational actions that will be carried out during the year 2015 as the way to reach the various strategic goals chosen during the "MASP" workshop.

It also gives a general overview of the tasks and responsibilities of the Member States and the Agencies involved in the delivery of the plan.

**2. Context**

The priority crime area which this OAP addresses, does not overlap with other EMPACT priorities however there is potential for overlap/synergy with CCWP 7<sup>th</sup> Action Plan as per Council document 12468/7/13 REV 7.

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This will be the subject of careful management attention and coordination as described below (*see end of paragraph 5.1.*).

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<sup>1</sup> 15358/10 COSI 69 ENFOPOL 298 CRIMORG 185 ENFOCUSTOM 94

### 3. Structure

The plan is essentially a coordination overview presenting the general outline of operational activities, rather than the specific detail of each. That detail will be found in the related activity documentation which is referenced within this plan. The activity documentation should include a description of the break down of the activity in “What, When, Where, Who and How” the activity will be carried out.

The Annex to the plan contains a table with all operational activities.

The table will facilitate:

- Cross-reference between different, but related, activities within the same priority
- Cross-reference between activities which also contribute to a different priority
- Reference to detailed project documentation for a given activity
- Cumulative progress reporting.

### 4. Management & Project Support

#### 4.1. Management

Overall management responsibility for this OAP lies with the Drivers and Co-Drivers of each crime priority as identified by COSI.

Every individual operational activity of this OAP has a designated leader duly tasked and empowered for this role.

Management responsibility for each activity is clearly shown in the list of operational activities.

The management approach shall be in line with the EMPACT Terms of Reference<sup>2</sup>.

#### 4.2. Project support

In order to allow the Driver to focus on project management (of the common actions), and to reduce the national responsibility for overall EU coordination, Europol shall provide the project support for this OAP in line with the EMPACT Terms of Reference.

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<sup>2</sup> 14518/12 COSI 82 ENFOPOL 309

### 4.3. Information management

The Europol Analysis Work File for serious and organised crime [AWF SOC] shall be the primary means by which operational data emanating from the activities within this plan shall be processed. The Europol Information System may also be used where appropriate as a secure data repository directly accessible by the MS participants in terms of data sharing searches and cross-matching. AWF SOC is comprised of a series of operational Focal Points dealing with specific crime areas and the FP relevant for this OAP is FP SMOKE.

It is recommended that all operational information exchange and progress reporting within the OAP shall be done using the SIENA (Secure Information Exchange Network Application) system which provides a quick, secure and auditable means of communication between all competent authorities and Europol.

The relevant actors of the OAP should ensure that operational data will be forwarded to Europol FP SMOKE for insertion, cross-matching an analysis in this manner. Such contributions should be clearly marked EMPACT Excise & MTIC/Excise.

## 5. Methodology

### 5.1 Planning

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The scope of operational activity included in the plan corresponds to the conclusions and recommendations emanating from the specific assessment of the problem which is central to the priority crime area.

When available, the actions should also include administrative measures. Wherever possible, due use will be made of opportunities and processes for a wider inter-agency approach. The MS are invited to integrate actions developed in the plan at the appropriate level into the MS national planning and dedicated resources should be allocated to ensure full support to the common EU approach. Similarly, the Agencies should reflect the actions developed into their yearly work programmes.

The OAP will be validated by COSI, and the tasking responsibilities contained in the plan confirmed. That process has also identified any actions contained in this plan which are related to other plans, and vice versa, and these issues will be included in the agenda of the OAP kick-off meeting in early 2015 and will be managed by the driver in conjunction with the action leaders, participants and Europol, in cooperation with the CCWP in relation to Actions of the 7<sup>th</sup> Action Plan concerning Excise Fraud.

## 5.2 Implementation

The activity will be implemented according to the breakdown of actions and timescales contained in the activity plan. The Driver will be the authority to execute or delegate the management/leadership of a specific action to the Action Leader, who then has the responsibility for initiating and reporting on each action to the Driver.

In order to enable the 6 monthly monitoring by COSI as foreseen in action 37 of the Policy Cycle, the action leaders will report to the driver and co-driver, and include each MS participant where the action is described as 'all participating'. This will allow the driver and co-driver to monitor the progress through 2015, acknowledge the successes and identify the challenges. It is expected that learning from this reporting process will influence the OAP's throughout the policy cycle.

## 5.3 Monitoring and reporting

The templates include the means for recording results. Monitoring and reporting shall be done in line with the regime established by the Commission and using the template provided for the policy cycle reporting.

This regime for on-going monitoring & periodical reporting<sup>3</sup> should include:

- Progress and results within the individual operational activities, including targets and key performance indicators (KPIs) .
- Progress and results within the overall operational action plan, including the measurement of achievement as agreed at the MASPs meetings.
- Cross reporting between different strategic goals/OAP's as appropriate

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<sup>3</sup> Including possible reference to resources allocated and their use

#### 5.4. Good practices

Experiences within the delivery of the OAP which provide examples of good (and bad) practice will be duly recorded. This will be a responsibility of the Driver to report them to the attention of the EMPACT Support unit and of the National EMPACT Coordinator.

**Crime Priority D – Excise fraud – OAP 2015 – List of actions**

**Strategic goal 1: To develop a constant flow of proactive strategic, operational and financial intelligence in order to create an optimum picture of excise fraud affecting the EU.**

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**Strategic Goal 2: To develop an intelligence driven, fully integrated, proactive approach between MS and EU bodies and other relevant stakeholders to conduct and support joint operations, investigations and prosecutions.**

**NOT DECLASSIFIED**

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**NOT DECLASSIFIED**

**NOT DECLASSIFIED**

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**Strategic Goal 3: To improve a profound understanding of the mechanisms of excise fraud and the laundering of the illicit gains in order to better target the proceeds of crime with the purpose of seizure, confiscation and recovery.**

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**Strategic Goal 4: To develop and improve a common training approach for key stakeholders including law enforcement, judiciary and private sectors operators with regards excise fraud.**

**NOT DECLASSIFIED**



**NOT DECLASSIFIED**

Strategic Goal 5: To develop an EU communication strategy to enhance awareness and highlight the role OCGs play in excise fraud.

**NOT DECLASSIFIED**

Strategic Goal 6: To reach out to key partners in third countries in order to maximize the intelligence, evidential and cooperation opportunities available with them.

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