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PARTIAL DECLASSIFICATION

of document:	14257/1/17 REV 1
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Subject:	Operational Action Plan 2018 related to the EU crime priority: "Excise Fraud"

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



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NOTE

From:	General Secretariat of the Council
To:	Delegations
No. prev. doc.:	15223/1/16 REV 1, 9450/17, 13231/17 + COR 1
Subject:	Operational Action Plan 2018 related to the EU crime priority: "Excise Fraud"

Delegations will find attached the OAP 2018 regarding the EU crime priority: "Excise fraud", developed under the overall responsibility of the UK driver, as agreed by the COSI Support Group on 1 December 2017.

The OAP 2018 consists of 17 actions, 14 of which are classified as operational.

25 Member States participate in this OAP, as well as COM, EUROPOL, EUROJUST, Frontex, CEPOL, OLAF, CCWP and GSC. 7 Member States are leading actions (**NOT DECLASSIFIED**) and the other actions are led by Frontex (1) and CEPOL (1).

The operational actions are focused on OCGs involved in different commodities such as alcohol, tobacco, mineral oil, and areas such as duty suspension abuse and fuel fraud and its laundering. The intelligence picture in these areas will also be enhanced with a number of intelligence development activities (intelligence and best practice sharing, analytical groups, etc.).

The OAP also includes a specific multidisciplinary training and raising awareness and application of Eurosur Fusion Services (EFS). The OAP will also try to integrate money laundering and asset recovery techniques in operational actions of the OAP where substantial criminal proceeds are suspected.

Operational Action Plan:

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 crime¹. 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 2018 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, the EU institutions, agencies and other possible entities involved in the delivery of the plan.

¹ 7704/17

2. Context

Some of the operational actions (OA) of this OAP have potential for overlaps with several other OA in other OAPs.

Any overlaps identified between OAPs will be the subject of careful management attention and coordination as described below (see end of paragraph 5.1).

3. Structure

The plan is essentially a coordination overview presenting the general outline of operational actions, 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 actions.

The table will facilitate:

- Cross-reference between different, but related, operational actions within the same priority
- Cross-reference between operational actions which also contribute to a different priority
- Reference to detailed project documentation for a given operational actions
- Identification of possible JADs.

4. Management & Project Support

4.1. Management

Overall management responsibility for this OAP lies with the Drivers and Co-Drivers of each OAP as identified by COSI and set out in the list of relevant actors regularly issued.

Every individual operational action of this OAP has a designated Action Leader duly tasked and empowered for this role, assisted if required by a Co-Action Leader.

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

The management approach shall be in line with the EU Policy Cycle Terms of Reference².

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 EU Policy Cycle Terms of Reference.

4.3. Information management

The Europol Analysis Projects shall be the primary means by which operational data emanating from the operational actions within this plan shall be processed. Other Europol System may also be used where appropriate.

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

² 10544/2/17 REV 2

5. Methodology

5.1 Planning

This OAP has been developed by experts of **NOT DECLASSIFIED** together with the **COM, CCWP, CEPOL, Europol, Frontex, GSC, OLAF and WCO. Eurojust**, is registered as Relevant Actor for this OAP, however was not in attendance.

The scope of operational actions 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 Member States are invited to integrate the relevant actions developed in the plan at the appropriate level into their national planning and to allocate resources to support a common EU approach. Similarly, the agencies should commit the actions developed into their annual work programmes pursuant to the Council conclusions on the continuation of the of the EU Policy Cycle for organised and serious international crime for the period 2018-2021 and the EU Policy Cycle Terms of Reference.

The OAP was agreed by COSI Support Group and the tasking responsibilities contained in the plan were confirmed. That process has also identified actions contained in this plan which may be related to other plans, and vice versa. These issues will be included into the agenda of the OAP kick-off meeting in early 2018 and will be addressed by the Driver in conjunction with the Action Leaders, participants and Europol, in cooperation with the Drivers of the other OAPs involved.

5.2 Implementation

The OAP will be implemented according to the breakdown of operational actions and timescales contained in the OAP. The Driver, assisted by the Co-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.

5.3 Monitoring and reporting

Monitoring and reporting shall be done in line with and using the template set out in the reporting collection mechanism. This mechanism will be established following Action 15 of the Council conclusions on the continuation of the EU Policy Cycle for organised and serious international crime for the period 2018-2021³.

This regime for on-going monitoring and periodical reporting⁴ should include:

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

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 Team and of the National EMPACT Coordinators for wider sharing.

³ 7704/17

⁴ Including possible reference to resources allocated and their use

Operational Action Plan (OAP)

EXCISE FRAUD

EU Crime Priority: Excise Fraud OAP 2018

List of actions

Strategic Goal 1: Intelligence Picture

Objective: Develop or keep updated, through the detection of intelligence gaps, the monitoring of trends and new developments, and the identification of links to other crime areas, the intelligence picture relating to Excise Fraud crime priority, and to integrate it in the strategic and operational planning of the relevant stakeholders.

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Strategic Goal 2: Operational activities

Objective: Prepare and conduct coordinated controls, investigations and prosecutions to detect and disrupt organised crime groups and suspects active in serious cross-border crime in Excise Fraud crime priority.

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Strategic Goal 3: Prevention and Capacity building

Objective: Increase prevention against threats relating to Excise Fraud crime priority, including through disruptive measures and awareness-raising amongst relevant public and private actors, and build the law enforcement capacity to tackle crime by improving knowledge, skills and expertise based on training and the sharing of best practices.

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Strategic Goal 4: Cooperation with non EU partners (third countries, international organizations and partners.

Objective: Enhance cooperation with relevant non EU partners such as international organisations, regional fora, non EU source, transit and destination countries and key crime markets for Excise Fraud crime priority.

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Strategic Goal 6: Financial Investigations

Objective: Combat criminal finances, money laundering, and facilitate asset recovery and confiscating proceeds of crime by involving specialised financial investigators, where relevant, as part of investigations in the Excise fraud crime priority.

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