



# **International Conference on the Shadow Economy and Taxation**

22-24 April 2015

Bucharest, Romania





## International Conference on the Shadow Economy and Taxation

22-24 April 2015  
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22 April 2015

Dear Colleagues,

The International Tax and Investment Center, in partnership with Euromonitor Business Consulting Services, is pleased to welcome you to this unique event bringing together senior public-sector officials from across Eurasia with recognized experts from international organizations, academia and the private sector to focus on the links between the shadow economy, taxation and illegal trade.

Tackling the shadow economy and illegal trade presents numerous challenges. Moving consumption of goods and services to the legal sphere is critical both to economic development and to the success of government policies in reducing crime and improving the health of citizens. Governments are increasingly facing well-networked and organized fraudsters and traffickers whose activities are funded by taxes lost to Treasuries around the world at the expense of compliant producers, wholesalers, retailers, and taxpayers. Because the activities of these smugglers are difficult to detect and disrupt, enhanced efforts are required to tackle this growing problem.

New ideas, questioning, forward planning, peer learning, and greater collaboration across enforcement agencies, with other national agencies and industries impacted by illegal trade will enable us to modernize and optimize the use of the expensive and scarce resources in tackling the shadow economy and illegal trade. This conference provides you with an opportunity to benefit from the knowledge and experiences of the expert speakers and one another. Whether you are a government official, academic or representative of industry and commerce, you have valuable experiences and insights that we hope you will share with other delegates. We also hope that you will make valuable and lasting contacts that, in turn, will allow you to benefit from the synergies of working together towards a common goal.

We look forward to your active participation in what promises to be an extremely thought provoking and worthwhile international conference on issues that challenge all tax and customs authorities.

Best regards,

A handwritten signature in black ink that reads "Elizabeth Allen".

Elizabeth Allen  
Conference Co-Chair

A handwritten signature in black ink that reads "Cristina Vasiliou".

Cristina Vasiliou  
President, Euromonitor  
Business Consulting

A handwritten signature in black ink that reads "Daniel A. Witt".

Daniel A. Witt  
President, International  
Tax & Investment Center



# Conference Objectives

This international conference brings together senior officials with responsibility for tax policy, tax administration and customs operations from Eastern European countries.

The intention is to provide delegates with key speakers from the OECD, WCO, Interpol, Europol, private sector specialists, industry representatives, police, politicians and renowned academics to focus on addressing the links between the shadow economy, taxation and illegal trade. This unique conference will focus, in particular, on tax evasion and illegal trade issues affecting the countries in Eastern Europe. The shadow economy is much more than a “tax issue,” as it impacts economic development, international trade costs and barriers, law enforcement, health policies, international property rights and public attitudes to evading taxes and smuggling.

The objectives of the conference are to enable delegates to:

- Consider the findings of the recently published OECD Task Force on Illicit Trade.
- Receive information from renowned academics about the links between the shadow economy, tax fraud/smuggling, criminal and terrorist organizations, and taxpayer behaviors.
- Consider the nature, size, extent and range of implications of the shadow economy and illegal trade in the Eastern European region.
- Learn from officials in customs and enforcement organizations and the private sector about trends in illegal trade, tax fraud and smuggling, and the latest enforcement successes and good practices.
- Consider policy and strategic options to enable administrations to improve revenues through reducing the shadow economy and illegal trade.
- Strengthen international cooperation to fight fraudsters, international criminal, and terrorist organizations that obtain their funds from illegal trade.

Delegates will have opportunities to question speakers and participate in discussions in the formal conference sessions. This conference will provide a lively and stimulating conference with practical information that delegates will be able to use in their daily work, whether in tax policy, tax administration, customs or other enforcement operations, in order to make a real difference in fighting fraudsters. This conference will bring together delegates from a wide range of public and private sector backgrounds to gain a better understanding of the part each can and should play in this fight. Having made the necessary contacts to provide the foundation for a regional change, delegates will be in a better position to work together to tackle the shadow economy and illegal trade in the region.

Please refer to the International Tax and Investment Center’s website ([www.iticnet.org](http://www.iticnet.org)) for a summary of this conference, papers and presentations. This is intended as a practical resource for officials aiming to improve their tax policies and administration. Your input to the discussions at this event will help ensure the relevance of the event to officials engaged in the same struggle in other parts of the world.



# About the Organizers

## International Tax and Investment Center (ITIC)



The International Tax and Investment Center (ITIC) is an independent, nonprofit research and education organization founded in 1993 to promote tax reform and public-private initiatives to improve the investment climate in transition and developing economies.

From 12 offices around the world, ITIC works closely with ministries of finance, customs services and tax authorities in 85 countries, as well as international financial institutions such as the International Monetary Fund, World Bank, World Customs Organization, and Organization for Economic Cooperation and Development. ITIC's analytic agenda, global thematic initiatives, regional fiscal forums, and capacity-building efforts are supported by more than 100 corporate sponsors.

Based in Washington DC, ITIC delivers its research programs from affiliates and offices in Azerbaijan, Brazil, Iraq, Kazakhstan, Myanmar, the Philippines, Russia, Thailand, Ukraine, United Arab Emirates, United Kingdom, and the United States.

## Euromonitor Business Consulting Services



Founded in 2003, EUROMONITOR Business Consulting Services assists clients with a broad range of services including:

- Public Affairs
- Marketing Strategy
- Corporate Strategy
- Reputation Management
- Corporate Communications
- HR Strategy and Development
- Financial and Accounting services
- IT Services: Web Design, Data Security, Data Analysis

EUROMONITOR Business Consulting Services helps clients make informed decisions by framing their choices and synthesizing relevant facts and insights by utilizing a wide array of analytic tools ranging from perception audits, stakeholder mapping, and policy monitoring to crisis management, corporate materials, political outreach, and media relations, as well as training and event management. With previous clients including Citibank, Danone, Siemens, Unilever and Whirlpool, the firm's primary expertise spans most of the banking/finance, consumer goods, energy/mining, IT, retail, and telecom sectors.





# CONFERENCE AGENDA



# Wednesday, 22 April

16.00-18.00	<b>Registration of delegates and refreshments</b> Venue: Athenee Palace Hilton
18.00 18.00-18.30	Buses depart the hotel for Casa Doina <b>Welcoming Reception</b> Venue: Casa Doina <b>Remarks by:</b> <ul style="list-style-type: none"><li>• Mr. Daniel Witt, President, International Tax and Investment Center</li><li>• Ms. Cristina Vasiloiu, President, Euromonitor Business Consulting Services</li><li>• Mrs. Liz Allen, Program Advisor, International Tax and Investment Center</li><li>• Mr. Claudiu Ardeleanu, Director, General Customs Directorate, National Agency of Fiscal Administration of Romania</li></ul>
19.00-21.30	<b>Opening Dinner Hosted by Euromonitor Business Consulting Services</b> <b>Conference Group Photo</b> Venue: Casa Doina

# Thursday, 23 April

## SESSION I: OVERVIEW

09.00-09.10	<b>Introduction and Welcome</b> – Mrs. Liz Allen and Mr. Claudiu Ardeleanu
09.10-10.10	<b>An Academic Overview of the Shadow Economy and Illegal Trade - Discussion from the Academic Perspective</b> <ul style="list-style-type: none"><li>• Professor Colin Williams, University of Sheffield Management School</li><li>• Professor Ernesto Savona, Director, Joint Research Centre on Transnational Crime (TRANSCRIME), Catholic University of Milan</li></ul>
10.10-10.30	<b>The Shadow Economy: Nature and Extent in Romania</b> – Mr. Dorel Fronea, Former Head, National Customs Authority of Romania
10.30-11.00	<b>TEA/COFFEE BREAK</b>

## SESSION II: THE PROBLEM

11.00-11.25	<b>The Impact of the Shadow Economy on Industry, Commerce and Economic Development</b> – Mrs. Andreea Paul, Member of Romanian Parliament
11.25-11.45	<b>Illegal Trade in Alcohol and Tobacco Products and How to Tackle It</b> – Mrs. Liz Allen
11.45-11.55	<b>The Impact of Regulation on Illegal Trade in Tobacco Products</b> – Mr. Daniel Witt
11.55-12.25	<b>Illicit Trade: The Findings of the OECD Task Force</b> – Mr. Jack Radisch, Project Manager, OECD High Level Risk Forum
12.25-13.00	<b>Panel Discussion / Q&amp;A: The Interface between the Shadow Economy and Illegal Trade</b> , moderated by Mr. Daniel Witt

	<ul style="list-style-type: none"> <li>• Mr. David Luna, Senior Director, National Security and Diplomacy, Bureau of International Narcotics and Law Enforcement Affairs, <b>U.S. Department of State</b></li> <li>• Professor Colin Williams</li> <li>• Professor Ernesto Savona</li> <li>• Mr. Dorel Fronea</li> </ul>
13.00-14.00	<b>LUNCH</b>
14.00-14.20	<b>Illegal Trade: Industry Perspective</b> – Mr. Pierre Souverain, Senior Regional Security Manager, Pfizer
14.20-15.00	<b>Measuring Illegal Trade in Alcohol Beverages</b> <ul style="list-style-type: none"> <li>• Mr. Lance Hastings, Head of Regulatory and Tax Affairs, SABMiller</li> <li>• Ms. Lourdes Chavarria, Consulting Manager, Euromonitor International</li> </ul>
15.00-15.30	<b>TEA/COFFEE BREAK</b>
<b>SESSION III: SOME SOLUTIONS</b>	
15.30-16.00	<b>Case Study on Tackling Illegal Trade: the UK Comprehensive Tobacco Strategy</b> – Mr. <b>Euan Stewart, Head of Intelligence, H.M. Revenue and Customs</b>
16.00-16.25	<b>Legal Assistance on Illicit Trade/IP Crime</b> – Mr. Esteban Giudici, <b>Legal Officer, Interpol</b>
16.25-16.50	<b>Tackling Illegal Trade and Money Laundering</b> – Mr. Carlo van Heuckelom, Business Manager of Operations Department, Economic Crime and Forgery of Money, <b>Europol</b>
16.50-17.20	<b>The Work of the WCO in Tackling IPR Fraud</b> – <b>Ms. Elena Trefas, Project Coordinator, Compliance and Facilitation Directorate, World Customs Organization</b>
17.20-18.00	<b>The Use of Investigative Techniques in Tackling Illegal Trade and Money Laundering</b> – Mr. Richard Kusnierz, Director of Data Analytics, Haymarket Risk Management
19.00	<b>Reception Hosted by ITIC</b> , Garden Terrace, Athenee Palace Hilton

# Friday, 24 April

## SESSION III: SOME SOLUTIONS (CONTINUED)

09.00-09.20	<b>International Industry Perspective</b> – Mr. Louis Bonnier, Policy Adviser, Business Action to Stop Counterfeiting and Piracy (BASCAP), International Chamber of Commerce
09.20-09.40	<b>How Technology Can Help</b> – Mr. Brian Lee, Technical Chair, Digital Coding and Tracking Association (DCTA)
09.40-10.10	<b>Legal Tools and Mechanisms for Tackling Illegal Trade in Tobacco Products</b> – Mr. Esteban Giudici
10.10-10.30	<b>Comments</b> – <b>Commissioner Dragos Agapie, Director, Center for International Police Cooperation, Romanian Police;</b> and Mr. Carlo van Heuckelom
10.30-11.00	<b>TEA/COFFEE BREAK</b>
11.00-11.30	<b>Broadening the Tax Base and Reducing the Informal Economy through Presumptive Taxation</b> – Mrs. Liz Allen
11.30-12.15	<b>The Way Forward – discussion from the academic perspective</b> <ul style="list-style-type: none"><li>• <b>Informal economy</b> - Professor Colin Williams</li><li>• <b>Illegal trade</b> - Professor Ernesto Savona, and Professor Mircea Cosea, President, Economic Strategy and Prognosis Foundation</li></ul>

12.15-12.45	<p><b>The Way Forward for Eastern Europe</b></p> <p>Moderated by Mr. David Luna</p> <p><b>Panel Discussion:</b></p> <ul style="list-style-type: none"><li>• Mr. Claudiu Ardeleanu</li><li>• Mr. Robert Uzuna, Corporate Affairs Director, SABMiller</li><li>• Mr. Louis Bonnier</li><li>• Chief Commissioner Aurelian Costache, Deputy Director, Economic Crime Unit, Romanian Police</li></ul>
12.45-13.00	<p><b>Conclusions and Closure of Conference</b></p> <p>Mr. Daniel Witt and Ms. Cristina Vasiloiu</p>
13.00-14.00	<p><b>Closing Luncheon</b></p>





# **SPEAKERS' BIOS**





**Dragos Agapie**  
**Director, Center for International Police Cooperation**  
**Romanian Police**

Dragoş Agapie has been Director of the International Police Cooperate Centre - General Inspectorate of the Romanian Policy since August 2012. He is responsible for the coordination of the international police cooperation (INTERPOL, EUROPOL, SIRENE, SELEC, home affaires attaches / liaison officers), representation of Romania at the Interpol General Assembly, EUROPOL Management Board, SELEC Council etc., and other international law enforcement agencies.

Prior to this position, he was Head of Unit - National Focal Point - International Police Cooperate Centre of the General Inspectorate of the Romanian Police. He has also held positions as Head of Unit - Naval Police Service - Transport Police Directorate of the General Inspectorate of the Romanian Police; Acting Deputy General Director - General Directorate for European Affairs and International Relations - Ministry of Administration and Interior; Director - Directorate for European Affairs and International Relations - Ministry of Administration and Interior; Director - International Police Cooperate Centre - General Inspectorate of the Romanian Police; Head of Unit - Operational Documentation Service - Interpol National Bureau - International Police Cooperate Center - Ministry of Administration and Interior; Specialized Officer - National INTERPOL Bureau; and Field Officer for the General Directorate of the Bucharest Police.

Dragoş graduated from Faculty of Equipments - Technical University of Civil Engineering (Bucharest) in 1991.

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**Liz Allen**  
**Program Advisor**  
**International Tax and Investment Center**

Elizabeth (Liz) Allen has over 35 years of management, operational and policy experience with Her Majesty's Revenue and Customs (UK) and previously with HM Customs and Excise. Her senior civil service positions included responsibility for the Alcohol and Tobacco Fraud Review, Excise and Inland Customs Compliance Strategy, implementation of the Excise Movement and Control System and responsibility for the administration of Environmental Taxes. Liz also worked on Customs Policy and Prosecutions. She has wide ranging experience in working with colleagues from other governments and with private sector stakeholders.

From September 2010 to June 2011, Liz led a successful EU-funded review of the illicit trade in excisable products in the Southern African Development Community (SADC). She also facilitated workshops on excise tax policy, administration and enforcement for senior revenue and customs officials in the SADC region. She has been an advisor to the Nigeria Customs Service on development of their Strategic Organizational Plan in 2012 and delivered seminars on the Protocol to Eliminate Illicit Trade in Tobacco Products to senior officials in Vietnam and Thailand in 2013. In 2014, she conducted a review for the WCO of the client services provided by Vietnam Customs and in 2015 has been working with Vietnam Customs on developing compliance management and client services. She is also the author of the first and second editions of "The Illicit Trade in Tobacco Products and How to Tackle It" and the "Guidebook to the Successful Introduction of a Specific Excise Tax on Alcohol Beverages," both published by ITIC.

Liz has chaired three international anti-illicit trade/shadow economy conferences, and has spoken at many international conferences on excise tax related topics. She has delivered training on "Presumptive Taxation", "Compliance Management", "Excise Administration", "Overcoming Administrative Challenges," "Taxpayer as Customer", "Client Services" and "Strategic Organizational Development and Implementation" to international senior and middle-ranking officials.



**Claudiu Ardeleanu**  
**Director, General Customs Directorate**  
**National Agency of Fiscal Administration, Romania**

Claudiu Ardeleanu has been Director of the General Customs Directorate of the National Agency of Fiscal Administration of Romania since August 2013. Prior to this position, he worked at the Directorate for Surveillance and Customs Control of Romania Customs Authority as Deputy Director; Head of Customs Antifraud Division; and Head of Post Clearance and Investigation Division.

He has also worked as a Customs Expert in Post Clearance Customs Control Division with the Directorate for the Fight Against Customs Fraud in the Romanian Customs Authority.

Prior to his work with the Romanian Customs Authority, Claudiu worked with the Romanian General Customs Directorate as Deputy Director; Head of Post Clearance Customs Control Division; and Customs Inspector in Post Clearance Customs Control Division.

Claudiu graduated from the Academy of Economic Studies-Cybernetics Faculty (Bucharest) in 1993.

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**Louis Bonnier**  
**Policy Adviser**  
**Business Action to Stop Counterfeiting and Piracy (BASCAP)**  
**International Chamber of Commerce**

Louis Bonnier is a Policy Adviser at the International Chamber of Commerce (ICC) Business Action to Stop Counterfeiting and Piracy (BASCAP). BASCAP unites the global business community across all product sectors in an effort to stop the counterfeiting of goods and IP piracy. It focuses on setting standards for global performance by governments and companies; framing decisions for policy makers; advocating for the allocation of resources at the highest levels in national governments; and building global awareness.

Mr. Bonnier also serves as Policy Adviser to the ICC G20 CEO Advisory Group, supporting multinationals on engagement with Group of Twenty (G20) Leaders, including through the Business-20 Summit process and production of the annual ICC G20 Business Scorecard.

Mr. Bonnier has a background in media, starting out in magazine publishing and TV-production in his hometown of Stockholm, Sweden. Prior to joining BASCAP in 2011, he worked in Brussels with EU and Competition law. He earned his Masters degree in law from Stockholm University and currently resides in Boston, United States.



**Lourdes Chavarria**  
**Consulting Manager**  
**Euromonitor International**

Lourdes Chavarria is Consulting Manager at Euromonitor International where she supervises a team of consultants executing complex research methodologies for special projects predominantly in Latin America. Since joining Euromonitor, Lourdes has worked on more than 50 projects across a wide variety industries such as: Non-Alcoholic Drinks, Packaged Food, Agribusiness, Beauty and Personal Care, Household Care, Consumer Finance, while developing an expertise in alcoholic drinks.

Prior to working at Euromonitor International, Lourdes worked as an Independent Consultant in Honduras. With more than 15 years of experience, she managed consultancy projects for international organizations like GIZ, UNICEF, OPS, among other private organizations and companies.

Lourdes has specialized in market research projects with strong emphasis on market sizing, market entry strategies, value chain analysis and international trade. For the past four years, she was the key team lead working on Illegal trade research, acting as a facilitator or a project manager. The main goals achieved in this regard, are the standardized set of definitions and methodological approaches that allow consistency and comparability across countries. Due to her expertise in the illegal trade research realm, Lourdes has actively participated in different forums of discussion, sharing Euromonitor's learnings as a result of conducting this research in more than 18 countries of Latin America, Eastern Europe and Africa.

Lourdes has a Master's degree in e-Business, Master's degree in Corporate Social Responsibility, and a Bachelor's degree in Marketing.

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**Mircea Coșea**  
**President**  
**Economic Strategy and Prognosis Foundation**

Mircea Coșea is a university professor and PH D in economics. As former Vice Prime Minister, President of the Council Reform and Economic Strategy (1993-1996), he had a strategic role in laying the basis of market economy in Romania and creating the capital market. He represented Romania in negotiations with the International Monetary Fund and the World Bank. From 1996, he was deputy in the Romanian Parliament, member of the Committee on Labor and Social Protection and from 2005 an observer and deputy in the European Parliament.

He has published economics textbooks, volumes of writings and economics studies as well as a large number of articles in Romanian and Foreign magazines.

He is the Founder and President of the Foundation for Prognosis Studies and Economic Strategy and Vice President of the Romanian Association for External Politics.

**Aurelian Costache**

**Deputy Director, Economic Crime Unit**

**Romanian Police**

Aurelian Costache joined the Romanian Police in 1983 and has spent the majority of his service as a Senior Investigating Officer, investigating a broad range of criminality with specialist expertise in fraud, covert operations and business intelligence.

He completed a Masters Degree in Law with the University of Bucharest in 1996.

Since taking up his post as Deputy Director of the Department of Economic Crime Investigation within the General Inspectorate of the Romanian Police in 2012, Chief Commissioner Aurelian Costache has been heading up the country's lead force in economic crime.

The Department of Economic Crime Investigation plays a significant role in reducing the threat of fraud to Romania.



**Dorel Fronea**

**Former Head**

**National Customs Authority of Romania**

Dorel Fronea has a long track record of skillfully planning and managing actions to prevent and combat illicit traffic with goods, training and motivating teams and generating very good results in this field. Mr. Fronea is the Coordinator of the European Funds Minister Internal Control Department. Prior to being appointed to that position, he was the Head of the Romanian National Customs Authority - Vice-president of the National Agency for Fiscal Administration (Under Secretary of State), High Level Adviser on behalf of European Union High-Level Policy Advice Mission – UNDP to the Customs Service of the Republic of Moldova and Secretary General of the Ministry of Justice. He has been working in public administration for more than sixteen years, holding various management positions in the National Customs Authority, with duties and responsibilities regarding the fight against illicit trafficking and counterfeiting, also coordinating The Task Force Group for elaborating the National Strategy for Fighting Against Illicit Traffic with Cigarettes. As Head of the National Customs Authority, he worked to strengthen the cooperation with the neighborhood countries in order to have better results in securing the external border of the EU. In this respect, he organized several bilateral meetings with the heads of customs authorities from Republic of Moldova, Ukraine, Serbia and Hungary and also, with Secretary General of WCO, Director General of OLAF, Director General of SELEC and Head of EUBAM. Working as High Level Adviser on behalf of EUHLPAM – UNDP, he assisted the implementation of the Strategic Framework in customs co-operation between EU and Moldova, supported the development of customs cooperation related to the EU external borders and the development customs control strategy. He facilitated the dialogue between Moldavian Customs Service and other customs authorities in EU-member states, supporting the formalization of cooperation through bilateral agreements.



**Esteban Giudici**  
**Legal Officer**  
**Interpol**

Esteban Jorge Giudici is a legal officer with the Office of Legal Affairs, INTERPOL, working on illicit trade issues specifically within the Legal and Institutional Pillar of INTERPOL's Trafficking in Illicit Goods and Counterfeiting Programme. Mr. Giudici also worked on institutional affairs and on the prevention of conflicts in the same INTERPOL Office. Prior to joining INTERPOL, Mr. Giudici was an independent lawyer specialized in criminal and international law. Mr. Giudici obtained his law degree and practicing certificate at the National University of Mar del Plata (Buenos Aires, Argentina) and is member of the bar association of Buenos Aires. He has an LLM on international law from Leiden University (The Netherlands) and has accomplished several courses on international law. Shortly, he will defend his PhD on international law at the National University of Mar del Plata.

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**Lance Hastings**  
**Head of Regulatory and Tax Affairs**  
**SABMiller**

Lance Hastings is responsible for developing and managing Group strategies in the key licence to trade areas of product tax, marketing and availability, and illicit alcohol. Within this capacity, he also provides support to regional and country operations in developing engagement strategies on these issues. He brings a level of expertise that balances the technical detail with the requirement to provide persuasive argumentation to government representatives and regulators.

Lance came to SABMiller in 2012 after serving 9 years as Director of State Government Affairs for The Miller Brewing Company and its successor entity MillerCoors. He spent several years representing FMCG interests before state legislative and regulatory agencies throughout the western United States through his previous roles at the Grocery Manufacturers of America and the California Grocers Association. Prior to his private sector roles, Lance served as a chief consultant in the California Legislature overseeing a Capitol-based legislative office as well as a professional policy committee staff. He also managed the district office for a member of the US House of Representatives and became a subject matter expert in natural resource matters.

Lance received a Bachelor of Arts degree in Economics with an accompanying minor in Government from the California State University at Sacramento. Upon completing his university education, Lance headed to Washington, DC where he worked at an educational foundation that facilitated in-depth interaction with high school students and the federal government.



**Richard Kusnierz**  
**Director of Data Analytics**  
**Haymarket Risk Management**

Richard Kusnierz has been using advanced investigative data analytics and developing data mining techniques to detect and investigate corporate fraud for over 20 years. He has assisted many organizations in the detection and investigation of internal corporate fraud and the abuse of financial and accounting systems by trusted employees.

In 1998, he formed Investigative Data Mining Limited (“IDM”), a specialist consultancy dealing with all aspects of data mining and automated fraud detection which he sold to Haymarket Risk Management in 2014. Richard has used data mining techniques to assist FTSE 100 companies and government bodies in successfully prosecuting civil and criminal cases with asset recovery orders and custodial sentences. Richard’s past clients include public sector organizations; central UK government agencies including the Ministry of Defence, Police Forces, Local Authorities’ Charities, major blue chip companies within the retail sector, banking and insurance, pharmaceuticals, logistics and distribution, the telecoms industry and the corporate security and investigations community. He has advised major British companies on all aspects of proactive and reactive counter fraud data mining strategies, assisting in the development and implementation of continuous monitoring solutions. Due to the nature of his work he has been positively vetted to MOD PV(S) security clearance.

As an internationally recognized expert in innovative data mining solutions Richard is regularly called upon to work abroad on specific data mining projects, provide in-house training and lectures on automated fraud detection. He has worked in Jordan, Italy, France, Spain, Belgium, USA, Romania, Denmark, Poland, India, Brazil, Germany, The Netherlands, Nigeria and Dubai. Richard is a member of ASIS, the Association of Certified Fraud Examiners (ACFE), the Institute of Professional Investigators, the Institute of Counter Fraud Specialist, the Institute of Business Ethics and member of the Worshipful Company of Security professionals.

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**Brian Lee**  
**Technical Chair**  
**Digital Coding and Tracking Association (DCTA)**

Brian Lee has, for the last five years, represented Japan Tobacco International (JTI) within the Technical Group of the Digital Coding and Tracking Association; during this time he has also been responsible for implementing Track and Trace in over 17 factories and in more than 50 markets **for JTI**.

Prior to his current position, for 10 years Brian was the head **of Capital Expenditure procurement for the Japan Tobacco group**.

Brian, having completed an Engineering Tool making apprenticeship at a Hard Metal producer, went on to study for the then UK’s Institute of Industrial Management (IIM). He has held numerous positions within factories including Production Supervisor, Stock Controller, Commercial Manager and Group IT manager, where he has been responsible for implementing a number of ERP solutions and the development of software applications including: Manufacturing, Global Integrated Procurement and Global Product Specifications.



**David Luna**

**Senior Director, National Security and Diplomacy**

**Bureau of International Narcotics and Law Enforcement Affairs**

**U.S. Department of State**

David Luna helps coordinate diplomatic initiatives on national security and threat convergence, including international organized crime, corruption, money laundering, terrorist financing, IPR enforcement, consumer counterfeits, cybersecurity/cybercrime, environmental crime (wildlife trafficking, illegal logging, illicit fisheries; climate change and national security), and smuggling/trafficking crimes that impact the US homeland, and destabilize global security and world order. He has worked with governments, international organizations, private sector, and NGOs throughout the world to strengthen the rule of law and criminal justice systems to improve the state of the world, secure an enduring peace, build tomorrow's growth markets and investment frontiers, and nurture an inclusive, sustainable, green future for communities by addressing global threats/navigating geo-security risks. He has participated in numerous global summits, multilateral and inter-governmental meetings and initiatives including involving the United Nations, G7/G20, OECD, APEC, ASEAN, OAS, EU, AU, Arab League, World Bank, and numerous public-private partnerships.

Mr. Luna's former professional stints include the United States Congress and the following U.S. Government Executive agencies: Director, Transnational Threats and Illicit Networks (Anti-Crime Programs), INL; Director for Anticorruption and Governance Initiatives, INL; Special Advisor for the Rule of Law, INL/Secretary's Rule of Law Coordinator Office, U.S. Department of State; Assistant Counsel to the President, Office of the Counsel to the President, The White House; Special Assistant for Congressional and Intergovernmental Affairs, Office of the Secretary, U.S. Department of Labor; and Special Assistant to the Special Counsel, Committee on Banking, United States Senate. Mr. Luna is co-Chair of the U.S.-China JLG Anticorruption Working Group; Chair of the OECD Task Force on Charting and Combating Illicit Trade; and Vice-Chair of the World Economic Forum's Global Agenda Council on Illicit Trade and Organized Crime.

Mr. Luna is a graduate of the U.S. Army War College and received his B.A. from the University of Pennsylvania and his J.D. from The Columbus School of Law, The Catholic University of America.



**Andreea Paul**  
**Member of the Romanian Parliament**

Mrs. Andreea Paul is Ph.D. in International Economics since 2008 and Lecturer at the Faculty of International Business and Economics, Academy of Economic Studies in Bucharest. Andreea worked as a researcher at the National Economy Institute of the Romanian Academy during 2001-2009. She has published eight books. She participated in numerous international conferences and has received research grants from national and international forums, including NATO Research Grant and the Research Grant provided by the Hungarian Academy - Institute of World Economics. She also attended a training session on “Public Leaders in Southeast Europe” organized by the Harvard Kennedy School, held in Istanbul in 2012. Andreea Paul is Member of the Romanian Parliament (2012-2016), First Vice-President of the National Liberal Party in Romania and President of the Economic Commission for the Parliaments of the Central European Initiative (CEI). She was also Romania’s SMEs Ambassador at the European Commission from early 2011 until April 2012.

Her main goals are: fiscal relaxation, increased economic freedom, and supporting creative and cultural industries. She was advisor for the President of Romania during 2005-2007, then for the Member of the European Parliament during the period 2007-2009, Personal Advisor of the Prime Minister from 2009 until April 2012. During this period, Andreea had an intense activity: she initiated and coordinated the implementation of several programmes for supporting the business environment. “The programme for youth starting a business” and the “Mihail Kogalniceanu Programme” meant to offer grants for entrepreneurs. Mrs. Paul launched the National Council for Competitiveness – a Government ad-hoc think tank, based on a public-private-academic partnership – aimed to establish the competitiveness strategy for Romania 2020. The initiative proved to be a benchmark for future initiatives in this regard.

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**Jack Radisch**  
**Project Manager**  
**OECD High Level Risk Forum**

Jack Radisch is project manager of the OECD High Level Risk Forum, which brings together government officials and representatives from industry to identify best practices in the governance of complex risks. In this capacity, he guides countries in building consensus around public management strategies and the designation of best practices related to the management of major risks with a particular focus on risk assessment. He also serves as the OECD Secretariat point of contact for the Task Force on Charting Illicit Trade.

Mr. Radisch has published numerous articles and OECD peer reviews on risk management policies. He was co-author of the G20/OECD Framework on Disaster Risk Assessment and Risk Financing, and was the main author of the OECD publication, “Future Global Shocks.” He has worked as a public policy analyst in various fields related to security, including natural hazards, cyber threats, bio-security and nuclear non-proliferation. Mr. Radisch is a licensed attorney and continues to provide pro bono legal advice to indigent clients and non-profit groups.



**Ernesto Savona**  
**Director, Joint Research Centre on Transnational Crime (TRANSCRIME)**  
**Catholic University of Milan**

Ernesto U. Savona is Director of TRANSCRIME, Joint Research Centre of the Università Cattolica del Sacro Cuore and the Università degli Studi di Trento and since 2003 professor of Criminology at the Università Cattolica del Sacro Cuore in Milan. From 1986 to 2002 he was professor of Criminology at the Faculty of Law at the Università degli Studi di Trento. In 2003 he was appointed Editor in Chief of the European Journal on Criminal Policy and Research, an international refereed Journal published by Springer. He is also Editor in Chief of the series Research in Brief in International and Comparative Criminology published by Springer.

He has been consultant to the United Nations, Council of Europe, the European Union and various national governments. He was also nominated President of the European Society of Criminology for the years 2003/2004. In June 2011 he was appointed Chair of the Global Agenda Council on Organized Crime del World Economic Forum (for the term 2011-2012). Today, he is a member of the EU Commission Experts Group on Policy Needs for Data on Crime & Criminal Justice and the Expert Group on Firearms.

He has coordinated many international projects financed by local, national and international entities. Furthermore, he has participated as a speaker in many conferences and seminars at the national and international level. He has published extensively on organized/economic crime, corruption, money laundering, mafias and prevention policies against organized crime, and illicit markets. His latest research interests include finding indicators for the measurement of organized crime and its illicit activities in Europe and the measurement of illicit markets.

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**Pierre Souverain**  
**Senior Regional Security Manager**  
**Pfizer**

Pierre Souverain spent the first 10 years of his professional career within the French army before joining the pharmaceutical industry in 2002. Preliminarily in charge of physical security, including assets and people protection, in 2005 he joined the Sanofi-Aventis product integrity team.

In 2008, as Senior Regional Security Manager for Europe Middle East and Africa, he integrated the Global Security Department of Pfizer, the world's largest research-based pharmaceutical company. He is currently in charge of the development and implementation of anti-counterfeiting programs to protect patients from the risks that counterfeit medicines pose to the public health.

**Euan Stewart**  
**Head of Intelligence**  
**H.M. Revenue and Customs**

Euan Stewart is Head of HMRC Intelligence. Intelligence provides support for HMRC interventions against organised criminal attacks, fraud and evasion and is the intelligence gateway for all information and intelligence dissemination into and out of HMRC. The Intelligence command covers five divisions, Intelligence Development; International Delivery; Financial Intelligence; Human Intelligence and Professionalism; Complex and Offshore Tax, and hosts the UK Competent Authority for tax exchanges. The International Fiscal Crime Liaison Office (FCLO) Network and Source Management Operations (SMO) sit within these divisions. Intelligence has 1000 officers, with most being fully trained Criminal Justice Professionals.

Euan is also HMRCs SRO for Tobacco Delivery.

Euan has held a wide variety of posts within HMCE/HMRC and a number of senior operational management posts in criminal investigation and intelligence. He was Director of Criminal Investigation Operations from 2005 until 2009, leading our VAT Investigation activity in that time. Euan sits as a member of a number of key UK Law Enforcement groups.

Euan's 40 year law enforcement career has included three overseas postings for HMCE, international work on change management and other projects on fiscal reform, capacity building and border protection. Euan has led UN International missions in the Caribbean, Central America and the Balkans. He was appointed OBE in 1999 and is a graduate of Bramshill Police Staff College.



**Elena Trefas**  
**Project Coordinator, Compliance and Facilitation Directorate**  
**World Customs Organization**

Being responsible for the IPM Programme roll out amongst WCO's 179 members, Elena Trefas heads all IPM project aspects when it comes to promoting IPM to Customs administrations, integrating countries and connecting enforcement officers to the platform. She also has an active role during some of the WCO led operations and regional seminars focused on IPR and Health and Safety, testing IPM on the field together with WCO accredited experts and national participants. Holder of a Master degree in International Relations at Dublin City University she has worked - before coming to WCO - as a Continuous Development Coordinator for a membership organization within the health sector in Ireland and undertook a data protection traineeship in the European Union Agency.

The World Customs Organization is an intergovernmental organization comprised of 179 Customs Administrations that provides leadership, guidance and support to its members to secure and facilitate legitimate trade, realize revenues, protect society and build capacity.



**Robert Uzuna**  
**Corporate Affairs Director**  
**SABMiller**

Robert Uzuna is Corporate Affairs Director at Ursus Breweries, a subsidiary of SABMiller plc.

He joined the company in 2011 and is responsible for the company's communication and public affairs agenda, as well as its sustainable development efforts.

Robert joined SABMiller after spending almost 12 years in international economic relations and diplomacy.

He was a fellow at Edmund A. Walsh School of Foreign Service – Georgetown University, Washington DC, holds an MPhil from the University of Cambridge and a PhD in Economics from the Romanian Academy.

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**Carlo van Heuckelom**  
**Business Manager of Operations Department, Economic Crime and Forgery of Money**  
**Europol**

Carlo van Heuckelom graduated from Antwerp University in 1986, with a Master's Degree in Law. That same year he joined the Belgian Judicial Police and was assigned to the financial and economical crimes division.

In 1992 he got promoted to the rank of commissioner and joined the High Committee of Supervision which was the Belgian National anti-corruption unit and concentrated on major fraud cases targeting public funds.

In 1999 Mr. van Heuckelom was seconded to the Cabinet of the Belgian Minister of Justice as a policy advisor on financial and economic crimes. In this position he coordinated a number of amendments of the legislation on criminal asset seizure and forfeiture and initiated the creation of the Central Office for Seizure and Confiscation.

In 2000 he was nominated as chief commissioner of the Judicial Police in the district of Leuven and one year later he was called back to Brussels to get the newly created National Directorate for Financial and Economic Crimes Enforcement set-up.

Concurrently, Mr. van Heuckelom stood at the cradle of the Camden Assets Recovery Interagency Network in 2001, which is a rapidly expanding international Network of operational practitioners, both from Law Enforcement as well as the Judiciary, in the area of cross border seizure and confiscation of crime proceeds.

In 2002 he obtained an additional Master's degree in Financial Forensic Audit.

In early 2006 Mr. van Heuckelom joined Europol and served consecutively as Head of Unit of the Financial and Property crime division, Head of Criminal Finances and Technology Unit and currently as Head of the Economic Crime and Forgery of Money Unit.

Mr. van Heuckelom was also involved in the creation of the Belgian Institute for Forensic Auditors (IFA), as vice-chair of the board of administrators. IFA is a platform which gathers fraud investigators from the public and private sector. Mr. van Heuckelom is a certified forensic auditor.



**Cristina Vasiloiu**  
**President**  
**Euromonitor Business Consulting Services**

Cristina Vasiloiu is a leading authority on Romania and Central & Eastern Europe, advising companies on building successful strategies for these and other emerging markets and also acting as mentor for top managers on Leadership and Professional Development.

Her reputation has been developed from over two decades advising the region's largest corporations both as a writer and presenter of business intelligence. Based in UK and Romania, she is the founder and president of the Monitor Group (global business and economic advisory), directing the Group programmes in the region and providing corporate service - advisory for regional executives running mainly Central Eastern Europe. The advisory focus is on helping executives understand economic/business outlooks for virtually all countries in the region and on helping companies build strategies for sustainable growth in emerging markets. Cristina spent almost two decades advising CEOs and top managers of multinationals on economic and business issues as well as on leadership and professional development, acting as a mentor and a coach for them.

She represented The Economist Conferences and organized the Government Roundtables. She chairs senior business-to-government dialogues with one hundred government and Parliament representatives both in Romania and Republic of Moldova.

Cristina is also a senior journalist. Her TV programme, Euromonitor, deals with Euro-Atlantic integration of Romania and is one of the most appreciated talk-shows on this topic. She lectures on Public Speaking at the National Institute of Magistracy in Romania, on HR Management in Albania, and on Media and Health in Croatia and is author of the book "The Electoral Machinery" (2008)

Cristina was educated in Romania and UK and is a graduate in Computers Sciences and Journalism. She is an alumnus of the UK-based Tavistock Institute for Human Relations and full member of The Chatham House – The Royal Institute of International Affairs.



**Colin Williams**  
**Professor of Public Policy and Associate Dean (Research)**  
**University of Sheffield Management School**

Colin Williams is Professor of Public Policy and Associate Dean (Research) in Sheffield University Management School at the University of Sheffield in the United Kingdom. His research is on the characteristics of the undeclared economy and policy approaches for tackling this sphere. He was a co-author of the report to the European Commission, joining the fight against undeclared work in the European Union, which evaluated the feasibility of establishing an EU Platform on Undeclared Work. This platform is currently being implemented. His recent books include: "Confronting the Shadow Economy: Evaluating Tax Compliance and Behaviour Policies" (2014, Edward Elgar), "The Shadow Economy" (2013, Institute of Economic Affairs) and "The Role of Informal Economies in the Post-Soviet World: The End of Transition?" (2013, Routledge).

He is also currently leading a four-year European Commission Framework, seven Industry-Academia Partnerships Programme (IAPP) grant (grant no. 611259) entitled "Out of the shadows: developing capacities and capabilities for tackling undeclared work in Bulgaria, Croatia and FYR Macedonia" (GREY).



**Daniel Witt**  
**President**

**International Tax and Investment Center**

Daniel Witt is President of the International Tax and Investment Center (ITIC), which he helped found in September 1993. ITIC is an independent, nonprofit research and education organization founded in 1993 to promote tax reform and public-private initiatives to improve the investment climate in transition and developing economies. It has offices in Azerbaijan, Brazil, Iraq, Kazakhstan, Myanmar, the Philippines, Russia, Thailand, Ukraine, United Arab Emirates, United Kingdom, and the United States. ITIC has worked in 85 countries and has conducted training and education programs for over 4,000 Government and Parliamentary officials.

Since 1991, Mr. Witt has led over 40 private sector delegations to Russia, Kazakhstan, Ukraine, Libya, Azerbaijan and Vietnam to hold meetings with top finance and taxation, and Government and Parliamentary officials. He has also chaired over 25 international tax and investment conferences on five continents.

Mr. Witt is the co-founder of the *Asia-Pacific Tax Forum*, *Eurasia Tax Forum*, *Middle East/North Africa (MENA) Tax Forum*, and the *Africa Tax Dialogue* that annually bring together hundreds of government officials and legislators with industry representatives, academics, and other experts to propose tax and investment climate reforms.

Thank you for joining us in Bucharest  
for the International Conference on the  
Shadow Economy and Taxation.