



FOOTBALL CASE

November 2023

Nairobi

Kurt Caestecker

Special Tax Inspectorate

Belgium

kurt.caestecker@minfin.fed.be

VAT, FRAUD... & FOOTBALL

Origin of the case?

'Tax fraud within the KBVB'



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VAT, FRAUD ... & FOOTBALL

‘Tax fraud within the KBVB’



‘JPL audits Tax fraud within the KBVB’



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VAT, FRAUD... & FOOTBALL

What would you do?

‘Unannounced visit’



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VAT, FRAUD... & FOOTBALL

The day after... at the crack of dawn...



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VAT, FRAUD... & FOOTBALL



Any ideas?

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VAT, FRAUD... & FOOTBALL

**Ministry
of
Finance**



Prosecutor



**YES
YOU CAN**



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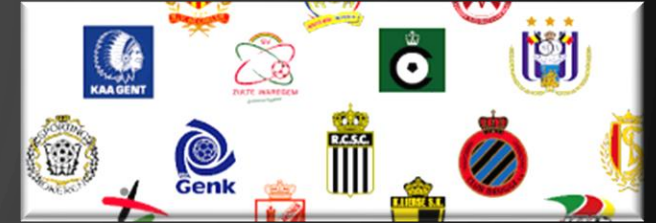


VAT, FRAUD...& FOOTBALL

1) Contracts and companies involved:



Pro League represents the clubs and negotiates on behalf of the clubs



Pro League concludes a contract with MP & Silva to assist the JPL (advisory) with the sale of the TV rights.



MP & SILVA

MONACO

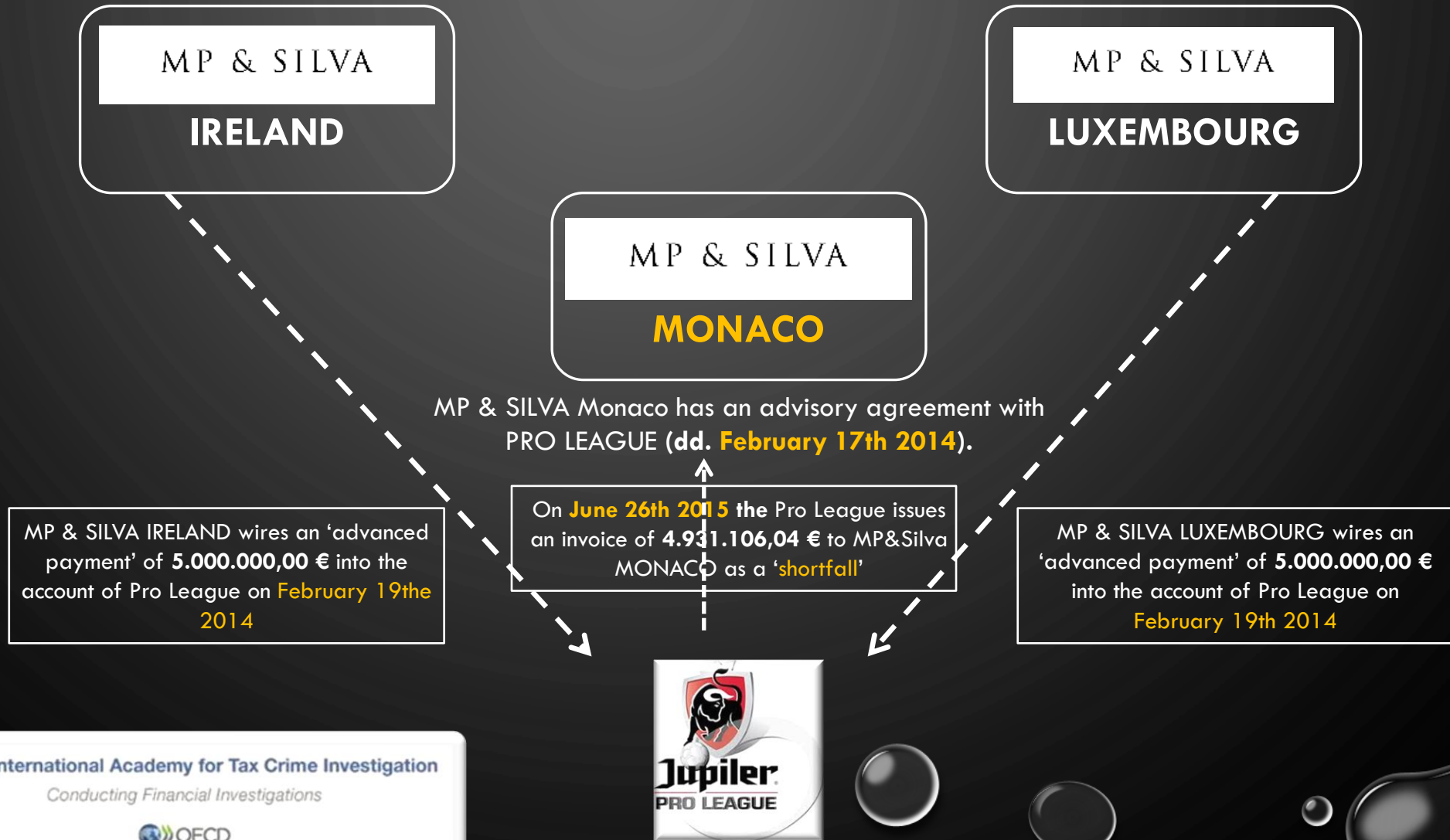


Pro League sells the TV contracts to various providers



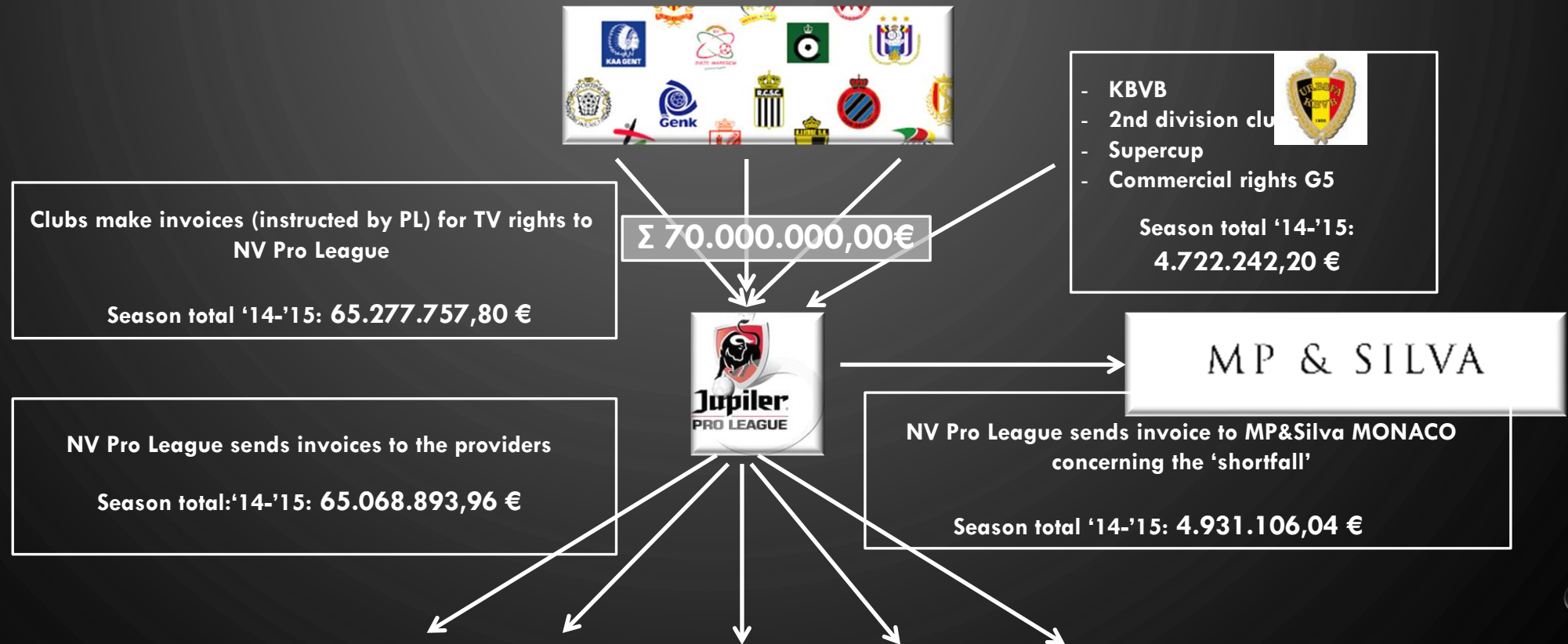
VAT, FRAUD... & FOOTBALL

2) MP & Silva and the 2014-2015 TV rights:



VAT, FRAUD ... & FOOTBALL

2) Invoice flow and numbers:



providers



VAT, FRAUD ... & FOOTBALL

What else have we got?

Concerning the TV-rights, the clubs are allowed to bring **85%** costs into account!

As a result of a **ruling** with the Ministry of finance.

Increminating e-mails concerning the ruling, **ruling** was negotiated in the business seats.

VAT, FRAUD ... & FOOTBALL

Any ideas?

Money Laundering?

Bribery & corruption?

VAT problem?



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EXERCISE



VAT, FRAUD ... & FOOTBALL

ALL GROUPS



‘IS THERE A SPECIFIC VAT PROBLEM?’

‘IF SO, WHAT DO YOU THINK THE PROBLEM IS?’

EXERCISE

VAT, FRAUD ... & FOOTBALL



'IS THERE A VAT PROBLEM?'

Look at the full picture!

What are the TV-rights really worth?

65.000.000,00 euro?

or

70.000.000,00 euro?

EXERCISE

VAT, FRAUD ... & FOOTBALL



'IS THERE A VAT PROBLEM?'

What had to be invoiced?

What is the taxable amount?



For the purposes of this Directive, 'open market value' shall mean the full amount that, in order to obtain the goods or services in question at that time, a customer at the same marketing stage at which the supply of goods or services takes place, would have to pay, under conditions of fair competition, to a supplier at arm's length within the territory of the Member State in which the supply is subject to tax.

VAT, FRAUD ... & FOOTBALL



'IS THERE A VAT PROBLEM?'

What is the taxable amount?

Where no comparable supply of goods or services can be ascertained, 'open market value' shall mean the following:

(1) in respect of goods, an amount that is not less than the purchase price of the goods or of similar goods or, in the absence of a purchase price, the cost price, determined at the time of supply

(2) in respect of services, an amount that is not less than the full
cost to the taxable person of providing the service.

EXERCISE

VAT, FRAUD ... & FOOTBALL



'IS THERE A VAT PROBLEM?'

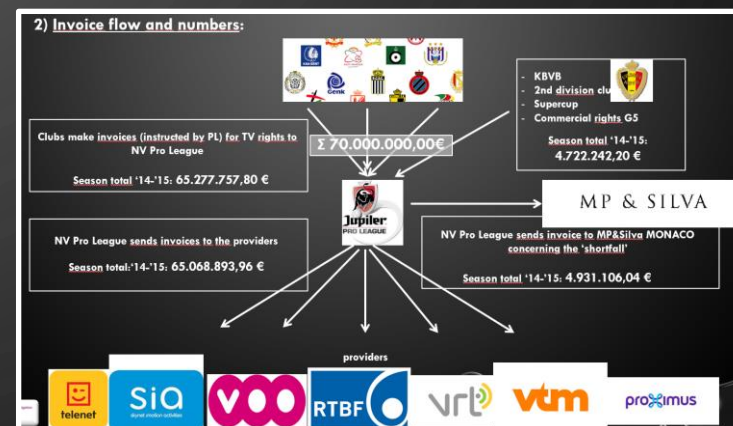
What is the taxable amount?

(2) in respect of services, an amount that is not less than the full cost to the taxable person of providing the service.

What is the full cost for the Pro League?

What amount was invoiced to the Pro League?

70.000.000,00 euro?



VAT, FRAUD ... & FOOTBALL



'IS THERE A VAT PROBLEM?'

What is the taxable amount?

(2) in respect of services, an amount that is not less than the full cost to the taxable person of providing the service.

70.000.000,00 euro?

$$70.000.000,00 - 65.068.893,96 = 4.931.106,04 \text{ euro}$$

$$4.931.106,04 \times 21\% \text{ VAT} = \mathbf{1.035.532,27 \text{ euro}}$$

VAT, FRAUD ... & SPORTS

‘SIMILAR SYSTEMS ARE USED IN VARIOUS SPORTS’

‘THESE FRAUD SCHEMES APPLY TO ALL TYPES OF SPORTS’



...

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zoom
Video Breakout Rooms

VAT, FRAUD ... & SPORTS

‘THIS INVESTIGATION WAS ONLY THE START’

‘ORGANIZED CRIME’

‘MATCH FIXING’

‘CORRUPTION & BRIBERY’

‘MONEY LAUNDERING’

OPERATION CLEAN HANDS

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zoom
Video Breakout Rooms

OPERATION CLEAN HANDS

'OCTOBER 10' 2018'

44 house searches took place throughout Belgium.

22 arrests were made!

Football clubs

Board members (football club chairmen)

Football federations

Player agents

Trainers

Referees

Lawyers & judges

...



KEY FIGURE:

**PLAYER AGENT
DEJAN VELJKOVIC**



OPERATION CLEAN HANDS

WHO IS DEJAN VELJKOVIC?



Born on February 20, 1970 in Nis (Serbia).

Played profession football in Serbia and Belgium until 1994.

Player agent since 1997.

Arrested on October 10, 2018.

Released from prison on November 22, 2018.

Married to Marija Bogojevska and father to 4 kids.



WHO ELSE IS INVOLVED IN THE SCHEME?

Branko Veljkovic, Dejan's father.

Goran Veljkovic, Dejan's brother.

Luc Anthonissen, a banker.

Ugljesa Jankovic, Dejan's associate.



...



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THE 'COACH' CASE



Season 1	Season 2	Season 3	Σ
350.000,00 €	350.000,00 €	350.000,00 €	1.050.000,00 €
- 200.000,00 €	- 200.000,00 €	- 200.000,00 €	
- 100.000,00 €	- 100.000,00 €	- 100.000,00 €	



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THE 'COACH' CASE:



At the end of the season the football club wins the Belgian cup!

The Coach wants a new and better contract!

<u>Season 1</u>	<u>Season 2</u>	<u>Season 3</u>	Σ
350.000,00 €	350.000,00 €	350.000,00 €	1.050.000,00 €
	- 200.000,00 €	- 200.000,00 €	
- 100.000,00 €	- 100.000,00 €	- 100.000,00 €	

Official wages received at the end of **Season 1**: 250.000,00 €

Effective amount received at the end of **Season 1**: 750.000,00 € (= 400.000,00 (advance) + 100.000,00 (scouting) + 250.000,00)

New contract = The advance is definitively acquired!
New 3-year contract...with a new advance payment of... **400.000,00 €!**
History repeats itself...again and again.



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THE 'COACH' CASE:

Easy scheme, but why could it go on for years and years? What did we learn?

- SAR's can be easily avoided
- Intra-Community invoicing = smoke and mirrors
- The use of strawmen = still very effective
- No written contract between 'Dejan Veljkovic' and the 'coach' = smoke and mirrors
- What happened with the CASH the 'coach' received? Cash still interesting to fraudsters.
- Follow the money!



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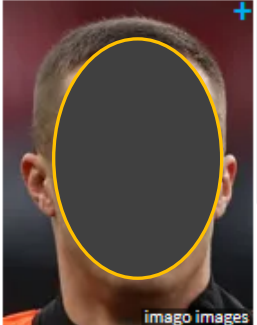


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THE 'MONTENEGRO' CONNECTION

 Italië >> Serie A >> Lazio Roma >> [Redacted] >>

[Redacted]



Geb./leeftijd: [Redacted]
Geboorteplaats:  Belgrad
Nationaliteit:  Montenegro

Lengte: [Redacted]
Positie: **Rechtervleugelverdediger**

Act. international:  Montenegro
Interlands/doelp.: [Redacted]



Lazio Roma
Serie A
Niveau:  Hoogste divisie
In het team sinds: [Redacted]
Contract tot: 30 jun. 2022

9,00 mln. €
Laatste verandering: 28 dec. 2021

Football player X is transferred from one Belgian football team to another Belgian football team!

- 31/05/2016 M [REDACTED] 30/06/2016
- ① KVK 750.000 € + 10% op meerwaarde
28/06 opgetrokken naar 800.000 €
 - ② BOO MAGNUM 600.000 € gespreid over 4 betalingen tussen
15/08/2016 en 15/02/2018
 - ③ COLT 75.000 € per seizoen als speler nog andere 11
x 4 = 300.000 € bij KVK (maximaal 4 x per 15/08)
1.800.000 € ALL-IN (1-50)

23/06/2016

- ① KVK 700.000 € + 10% op meerwaarde boven 1.000.000 €
JULI 2016
- ② KVK 187.000 € Bepaald bedrag + behoud
JULI 2017
- ③ KVK 200.000 € TOMASCH
JULI 2011
- ④ BOO MAGNUM 420.000 € gespreid over 4 betalingen 214 boven
- ⑤ COLT
50.000 € 15/03/16
50.000 € 15/03/17
60.000 € 15/03/18
75.000 € 15/03/19
243.000 €

TION CLEAN HANDS

'MONTENEGRO' CONNECTION

The player is sold from one Belgian club to another Belgian Club ...

...but...

...several parties involved wanted a piece of the pie!

Financial kickbacks!



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OPERATION CLEAN HANDS

THE 'MONTENEGRO' CONNECTION

M [REDACTED] 30/06/2016

31/05/2016

① KVK 750.000 € + 10% op meervoerde
08/06 afgebroken naar 800.000 €

② DOO MAGNUM 600.000 € gespreid over 4 betalingen tussen
15/08/2016 en 15/02/2018

③ COLT 75.000 € per seizoen als speler nog andere 13
x 4 = 300.000 € bij KVO (maximaal 4 x per 15/08)

1.800.000 € ALL-IN (1-50)

Total transfer price = 1.850.000,00 €

Invoiced by the FC = 750.000,00 € 1.

DOO Magnum ??? = 600.000,00 € 2.

COLT ??? = 300.000,00 € 3.

Notes dated May 21th 2016!

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THE 'MONTENEGRO' CONNECTION



The lawyer of the buying team sends the team manager an email...

...warning the team manager that the scheme is not complicated enough

...and way to transparent! Transfer fee should be realistic!



Email dated **June 29th 2016!**



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THE 'MONTENEGRO' CONNECTION

1. Invoiced by the FC = 700.000,00 €
2. Invoiced by the FC = 187.000,00 €
Exhibition match + retain in the First Division
3. Previous transfer = 200.000,00 €
4. DOO Magnum ??? = 420.000,00 €
5. COLT ??? = 243.000,00 €
Total transfer price = 1.750.000,00 €

1. Plain and simple invoice.
2. Contract concerning exhibition match...

WORDT OVEREENGEKOMEN ALS VOLGT:

1. Oefenwedstrijd

1.1

De Partijen gaan akkoord om hun respectievelijke eerste elftallen op zondag 16 juli 2017 om 14u30 een vriendschappelijke wedstrijd te laten spelen (hierna "de Oefenwedstrijd") in het kader van de voorbereiding op het voetbalseizoen 2017-2018.

1.5. KV [redacted] zal een factuur opstellen tot betaling van het bedrag bepaald in artikel 1.4. van deze Overeenkomst, dwz minimaal EUR 87.000, uiterlijk op 18 juli 2017. Het bedrag bepaald onder artikel 1.4. van deze Overeenkomst, dwz minimaal EUR 87.000, zal door KV [redacted] worden betaald op uiterlijk 31 juli 2017.

2. Bonus

KV [redacted] betaalt aan KV [redacted] een bijkomende en voorwaardelijke vergoeding.

Deze vergoeding bedraagt 100.000 EUR en is verschuldigd door KV [redacted] op uiterlijk 1 juli 2017, mits ontvangst van de overeenstemmende factuur, op voorwaarde dat KV [redacted] zich handhaaft in eerste klasse tijdens het seizoen 2016 - 2017.

Selling FC invoices 87.000,00 €.

Selling FC invoices 100.000,00 € when the buying FC retain their position in the First Division???



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OPERATION CLEAN HANDS

THE 'MONTENEGRO' CONNECTION

OVEREENKOMST

Tussen

KV [redacted] met zetel te [redacted], stamnummer [redacted]
[redacted] vertegenwoordigd door de heer [redacted], Sportief Directeur, gedelegeerd bestuurder
hierna "de club" genaamd, enerzijds

En

DOO Magnum, met zetel te 85310 BUDVA, Montenegro, vertegenwoordigd door de heer Uros JANKOVIC, Spelers Makelaar,
hierna "Doo Magnum" genaamd, anderzijds

Enig Artikel

De Club doet beroep op de diensten van Doo Magnum in het kader van haar betrachting om haar speler [redacted] een zo hoog mogelijk sportief niveau te laten halen.

Hiertoe geeft de Club aan Doo Magnum de opdracht om haar speler [redacted] te begeleiden.

Interfoot zal ten behoeve van de Club aan de speler naar best vermogen volgende diensten en prestaties leveren :

- Algemene juridische bijstand
- Algemene fiscale bijstand
- Algemene administratieve bijstand
- Specifieke sportieve en psychologische bijstand

Voor de uitvoering van deze diensten betaalt de Club aan Doo Magnum een éénmalig gegarandeerd commissieloon (600.000€) voor het contract en wel als volgt, onder voorbehoud dat K [redacted] een overeenkomst kan bereiken met [redacted] voor een transfer van de speler :

3. Previous transfer.

Suddenly an addendum was made to a previous transfer?

4. Who's DOO Magnum?

Montenegrin company represented by... Ugljesa Jankovic

Dejan Veljkovic associate!

A remarkable contract!



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OPERATION CLEAN HANDS

THE 'MONTENEGRO' CONNECTION

A remarkable contract!

- Contract is drawn up in Dutch.
- The content of the contract:

Interfoot will provide the following services and performance to the player on behalf of the Club to the best of its ability:

- General legal assistance
- General tax assistance
- General administrative assistance
- Specific sporting and psychological assistance

- The contract was cancelled on **June 29th 2016**.

OVEREENKOMST

Tussen

KV [redacted] met zetel te [redacted], stamnummer [redacted]
[redacted] vertegenwoordigd door de heer [redacted], Sportief Directeur, gedelegeerd bestuurder
hierna "de club" genaamd, enerzijds

En

DOO Magnum, met zetel te 85310 BUDVA, Montenegro, vertegenwoordigd door de heer Uros JANKOVIC, Spelers Makelaar,
hierna "Doo Magnum" genaamd, anderzijds

Enig Artikel

De Club doet beroep op de diensten van Doo Magnum in het kader van haar betrachting om haar speler [redacted] een zo hoog mogelijk sportief niveau te laten halen.

Hiertoe geeft de Club aan Doo Magnum de opdracht om haar speler [redacted] te begeleiden.

Interfoot zal ten behoeve van de Club aan de speler naar best vermogen volgende diensten en prestaties leveren :

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OPERATION CLEAN HANDS

THE 'MONTENEGRO' CONNECTION

OVEREENKOMST

Tussen

KV [REDACTED], met zetel te [REDACTED], stamnummer [REDACTED]
KBVI [REDACTED] vertegenwoordigd door de heer [REDACTED], Sportief Directeur, Gedelegeerd Bestuurder
hierna "de club" genaamd, enerzijds

En

COLT SPORT, met zetel 85310 BUDVA (Montenegro), vertegenwoordigd door de heer Ugljesa JANKOVIC, Spelers Makelaar, hierna "Colt Sport" genaamd, anderzijds

Enig Artikel

De Club doet beroep op de diensten van Colt Sport in het kader van haar betrachting om haar speler A [REDACTED] een zo hoog mogelijk sportief niveau te laten halen.

Hiertoe geeft de Club aan Colt Sport de opdracht om haar speler [REDACTED] te begeleiden.

Colt Sport zal ten behoeve van de Club aan de speler naar best vermogen volgende diensten en prestaties leveren :

- Algemene juridische bijstand
- Algemene fiscale bijstand
- Algemene administratieve bijstand
- Specifieke sportieve en psychologische bijstand

Voor de uitvoering van deze diensten betaalt de Club aan Colt Sport een commissie op jaarbasis en dit voor de duur van het contract van de speler [REDACTED], onder voorbehoud dat [REDACTED] een overeenkomst kan bereiken met [REDACTED] voor een transfer van de speler :

Handwritten: 28/06/2016

5. Who's COLT???

A copy of the DOO Magnum-contract!

OPERATION CLEAN HANDS
THE 'MONTENEGRO' CONNECTION

The lawyer of the buying team sends the team manager an email...

...warning the team manager that the scheme is not complicated enough

...and way to transparent! Transfer fee should be realistic!

Email dated **June 29th 2016!**

29 juni 2016 09:55



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OPERATION CLEAN HANDS

THE 'MONTENEGRO' CONNECTION

Contract is drawn up in English.

Broader content.

AGREEMENT

-oOo-

BETWEEN:

COLT SPORT, a Limited Liability Company incorporated under Montenegro law, Trade Register Number 50733528, Trade Identification Number 03052265, located at Zgrada Akademija Znanja BB 85310 BUDVA (Montenegro) represented by Mr Ugljesa JANKOVIC, Director.

*For the first part,
Hereinafter called "The Company"*

AND

KV [REDACTED] club of football "Rémunéré 1A" duly affiliated to the Belgian Football Federation (URBSFA), VAT: [REDACTED], registered office [REDACTED] and duly represented by Mr [REDACTED] Sporting Director.

*For the second part,
Hereinafter called "the Club"*

Article 1: Subject

The Club entrusts the Company with the following general mission:

- To supervise international players or young players with great potential developing in first and second division clubs in Serbia, Montenegro, and Macedonia who are likely to be of interest to the club and to follow their development with a view to keeping the Club regularly informed and fruitfully advising it when these players are selected at any sporting meetings (championship, cup, European competitions, etc.),
- To make fruitful enquiries which the Club is interested in with the said clubs (See terms of transfer;
- To make fruitful enquiries possible hiring of a Montenegro, Macedonian

Executed in [REDACTED] 29 June 2016

In two copies, each party having received their copy containing 6 pages (including this one).

For the Company

Mr. U. JANKOVIC
As Director

For the Club

Interesting date!



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'DEJAN'S CONFESSION'

DE
BIECHT
VAN **DEJAN
VELJKOVIC**



P E L C K M A N S



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THE 'GHOST PLAYER'

Malaysian Social Security was scammed and football was used to launder the money!

Who are the key figures? Mr. P & Mr. T



Mr. T is a Malaysian Chinese businessman and investor.

Mr. T is owner of:

- A Premier League team (UK)
- A Pro League team (Belgium)
- A Premijer Liga team (Bosnia)

Mr. T has interests in:

- Water utilities
- Internet related businesses
- media
- telecommunications
- **FOOTBALL**



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OPERATION CLEAN HANDS

THE 'GHOST PLAYER'

Mr. T buys the Belgian Team in May 2015.

In Juni 2015 Mr. T founded Company X at the same address as the Belgian football team.

Share holders of Company X are:

- Mr. T's Malaysian Holding Company.
- Mr. Meng.



Who is Mr. Meng?

na neerlegging ter griffie van de akte

MONITEUR BELGE

17-06-2015

BELGISCH STAATSBANK

NEERGELEGD

08 JUNI 2015

Rechtbank van KOOPHANDEL

Genève KORTRIJK

15089641

Ondernemingsnr :

Benaming (voluit) : **Company x**

(verkort) :

Rechtsvorm : naamloze vennootschap

Zetel : 8500 KORTRIJK

Deed of incorporation

Onderwerp akte : OPRICHTING - STATUTEN - BENOEMINGEN

Er blijkt uit een akte verleden op acht juni tweedulzand vijftien, voor Meester Tim CARNEWAL, notaris te Brussel, dat :

1) De vennootschap naar het recht van Maleisië, met maatschappelijke zetel te Lot 13-01A, level 13 (East Wind), Berjaya Times Square, nummer 1 Jalan Imbi, 55100 Kuala Lumpur, Maleisië

2) De heer MENG, wonende te 8, Jalan Pju 3/12B, Tropicana Indah Resort Homes, 47410 Petaling Jaya, Maleisië,

volgende vennootschap hebben opgericht:

RECHTSVORM - NAAM.

De vennootschap heeft de rechtsvorm van een naamloze vennootschap. Zij draagt de benaming **Company X** Sports Belgium".

ZETEL.

- Annexes du Moniteur belge

OPERATION CLEAN HANDS

THE 'GHOST PLAYER'

Who is Mr. Meng?

The founders responsibility:

Het kapitaal werd volledig volgestort.

OPRICHTERSAANSPRAKELIJKHEID.

De vennootschap naar het recht van Maleisië "I" verklaart hierbij de volledige oprichtersaansprakelijkheid te zijnen laste te nemen, dit overeenkomstig artikel 450, 2° van het Wetboek van vennootschappen

De heer MENG
BANKATTEST

is bijgevolg enkel te beschouwen als eenvoudige inschrijver.

Mr. Meng is exempted from all responsibility!



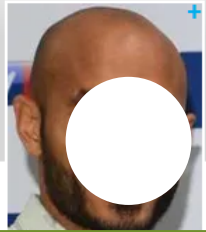
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THE 'GHOST PLAYER'



Geb./leeftijd: **1 mei 1988 (33)** Lengte: **1,91 m** Voorm. intern.: **Benin**

Geboorteplaats: **Bruxelles** Positie: **Centrumspits** Interlands/doelp.: **7/3**

Nationaliteit: **Benin**

Transfer History of [REDACTED]

This page contains an overview of the all the transfers [REDACTED] made in his career. [REDACTED]
[REDACTED] started his career at KV Woluwe Zaventem and his last transfer was from to Retired in 2019.

Transfer date	From club	To club	Transfer Fee
12 Feb 2019	 No Team	 Retired	Unkn.
1 Jul 2018	[REDACTED]	 No Team	Unkn.
1 Jul 2016	 Westerlo	[REDACTED]	Free
1 Jul 2014	 RWDM Brussels Football Club	 Westerlo	Free
27 Aug 2013	 Zulte Waregem	 RWDM Brussels Football Club	Unkn.
31 Aug 2012	 Zulte Waregem	 RWDM Brussels Football Club	Loan
1 Jul 2012	 Koninklijke Voetbalclub Woluwe-Zaventem	 Zulte Waregem	Unkn.
Total transfer fees (known) for Frédéric Gounongbe:			€0

Free transfer from KVC Westerlo to the Premier League team of Mr. T!



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OPERATION CLEAN HANDS

THE 'GHOST PLAYER'



Free transfer from KVC Westerlo to the Premier League team of Mr. T!



Premier League

Transfer History of [redacted]

This page contains an overview of all the transfers [redacted] made in his career. [redacted] started his career at KV Woluwe Zaventem and his last transfer was from to Retired in 2019.

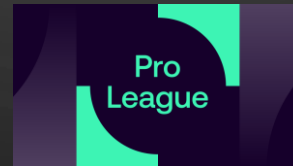
Transfer date	From club	To club	Transfer Fee
12 Feb 2019	No Team	Retired	Unkn.
1 Jul 2018	[redacted]	No Team	Unkn.
1 Jul 2016	Westerlo	[redacted]	Free
1 Jul 2014	RWDM Brussels Football Club	Westerlo	Free

Company x

Scouting/consulting/etc.

2.200.000,00 €

Transfer price:
2.200.000,00 €



Belgian team of Mr. T

Fake transfer from Belgian Mr. T-team to the Premier League team of Mr. T!



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OPERATION CLEAN HANDS

DE
BIECHT
VAN **DEJAN
VELJKOVIC**



PELCKMANS



Tweet



The Belgian Football Podcast
@BelgianPodcast

...



| Operation Clean Hands Update...

The Federal Prosecutor's Office will formally pursue *57 high profile individuals from across Belgian Football for fraud, corruption and forgery charges.

It includes club chairman (past and present) Head Coaches, Agents and Officiators.



OECD International Academy for Tax Crime Investigation

Conducting Financial Investigations



3:34 p.m. · 14 Jan. 2022 · Twitter for Android

Any Questions

Thank you
for
listening 😊