

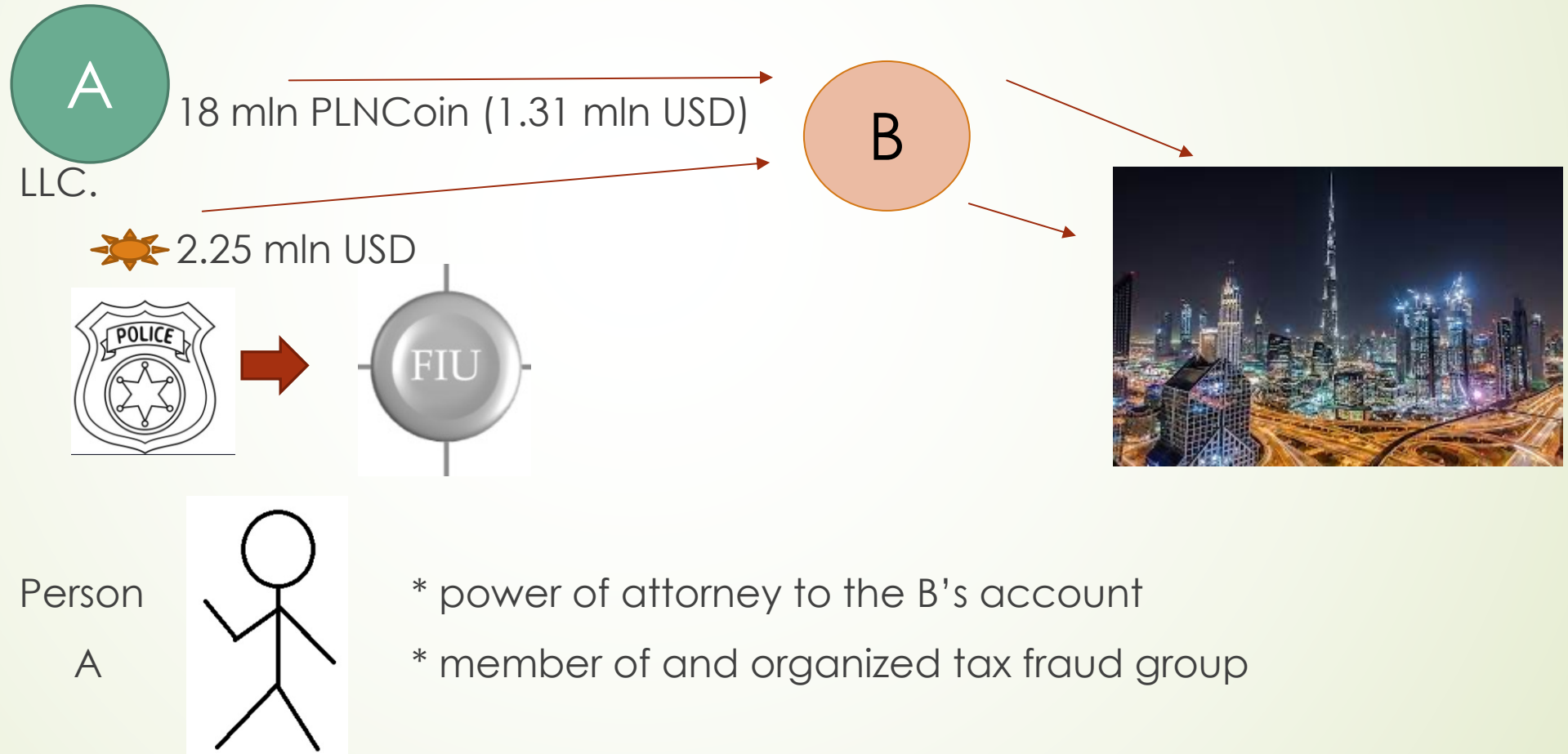


# **CASE STUDY**

Fraudulent VCE (Virtual Computing Environment), Tax Fraud & Organized Crime

# Genesis of the case

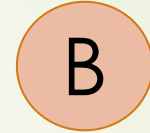
- Notification under art. 16 of Polish AML Law (special services might be delegated to serve in the FIU eg. Central Anti-Corruption Bureau, Internal Security Agency)



# The story continues

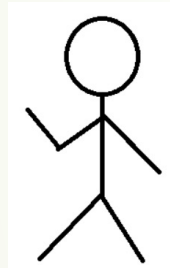


record of bitcoin wallet transaction of Company

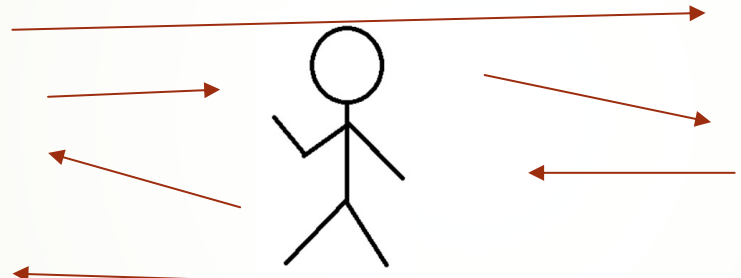


**ANALYSIS OF THE OVER-THRESHOLD TRANSACTIONS (over 15 660 USD)**

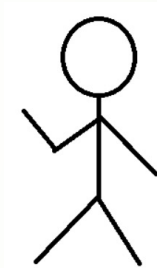
**2012-2017**



**A**



**B (chairman of B)**

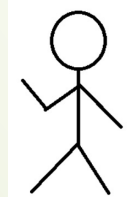


**C (sister of A)**

Numerous cash transactions (deposits and withdrawals)  
High amounts transfers back and forth  
Personal and corporate accounts involved

**2015-2016**

**B**



**3.91 mln USD Bitcoins were purchased**

**B's income**



# Few months earlier




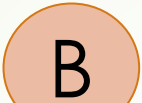
Also



Associated with C

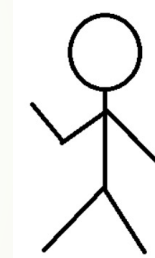


# FIU's action

➔ Blocked   accounts (3.12 mln USD – art. 16 AML, 2.26 mln USD)

➔  informed that blocked money (4.07 mln USD) is Bitcoin loan agreement with 

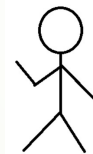
Borrower and chairman B



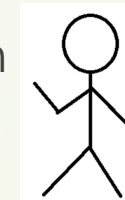
lender



keeping  revealed:



C had a civil partnership company with



D  
Vice-  
President of



Was created to allow OCG to allocate money in Bitcoins



Recived another art. 16 AML notification (confirming)



# Further findings

D

← 370 000 USD, 1.78 USD



A (also has the PoA)



blocked



From the company that was  
beneficiary of

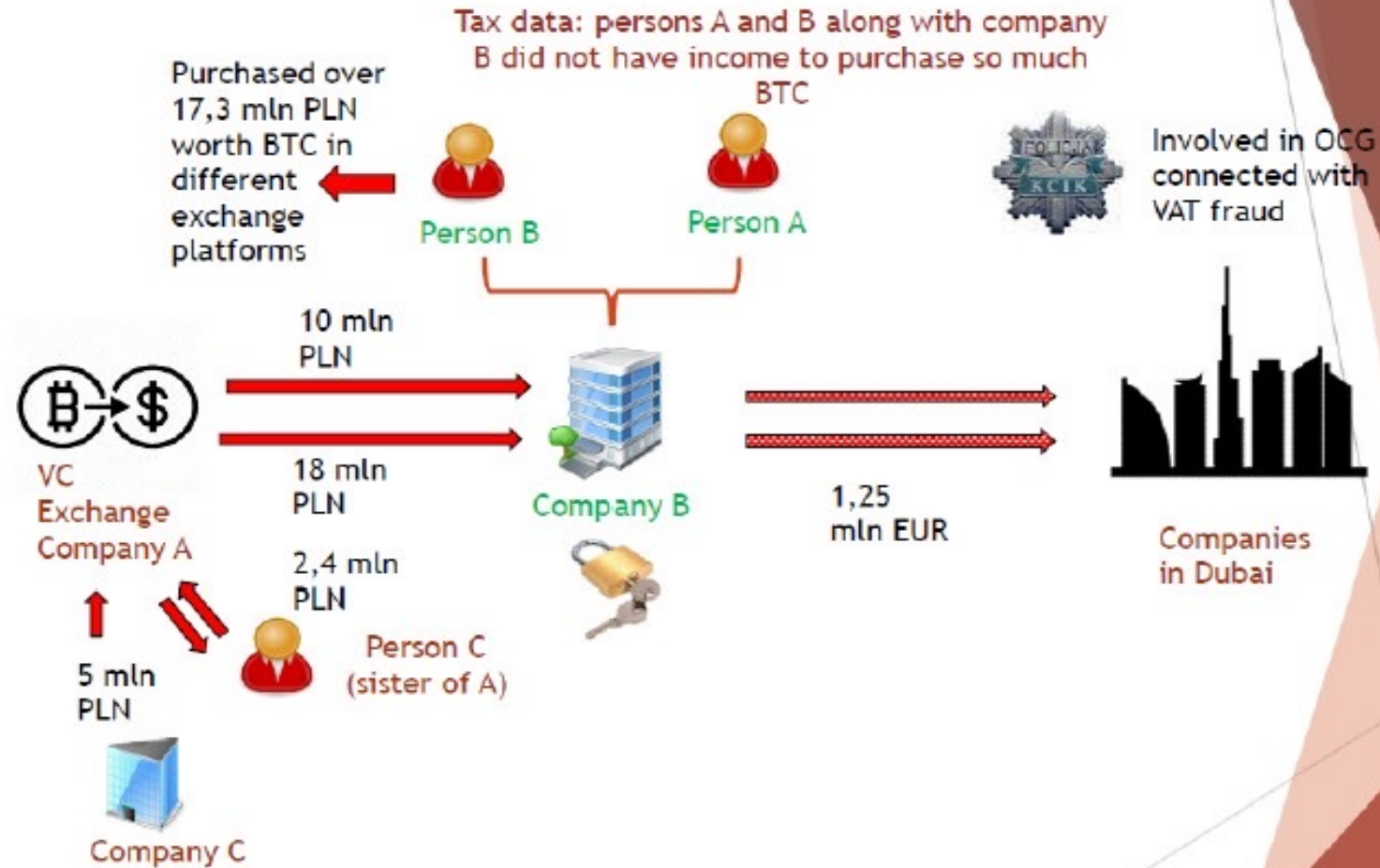
B

## MAJOR CASE MANAGEMENT?

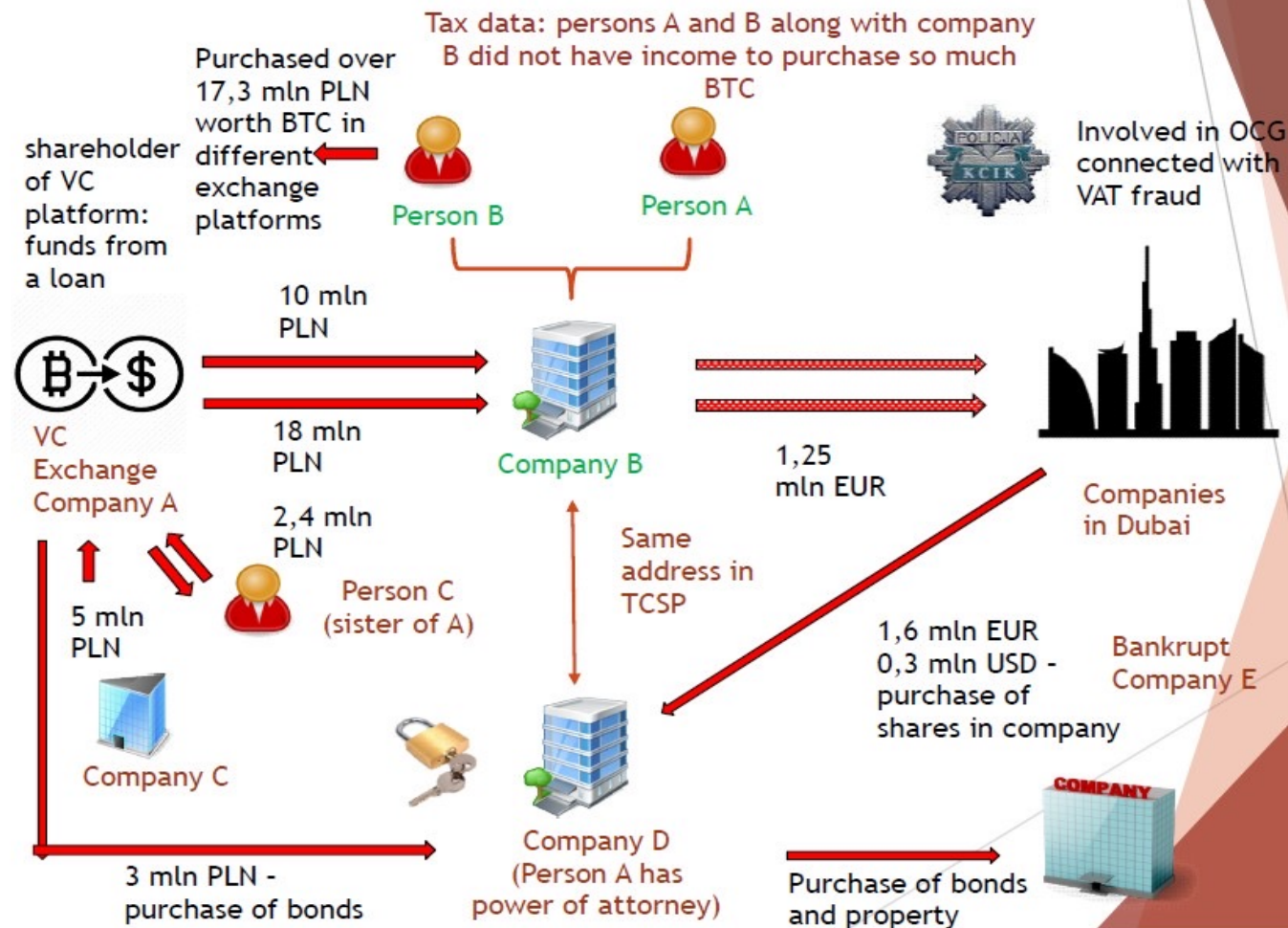
- Cryptocurrencies + ML
- Numerous transborder transactions (high amounts involved)
- Complex corporate structure



## LAUNDERING FUNDS FROM TAX CRIMES



## LAUNDERING FUNDS FROM TAX CRIMES



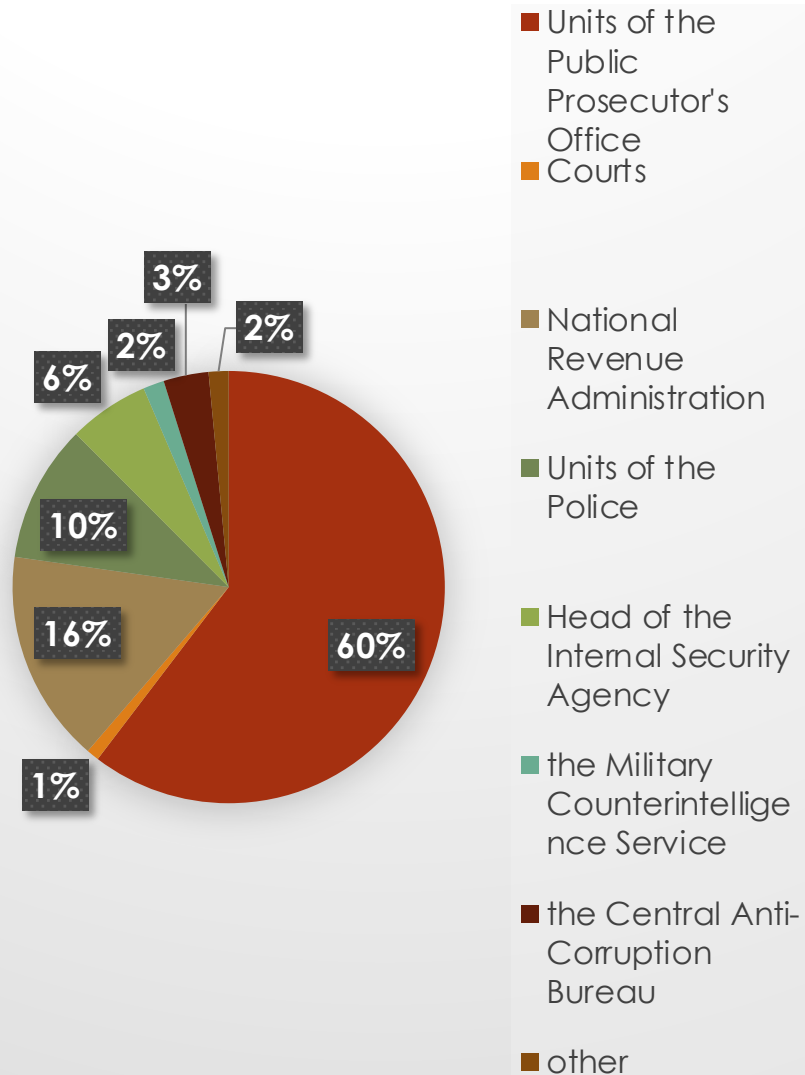




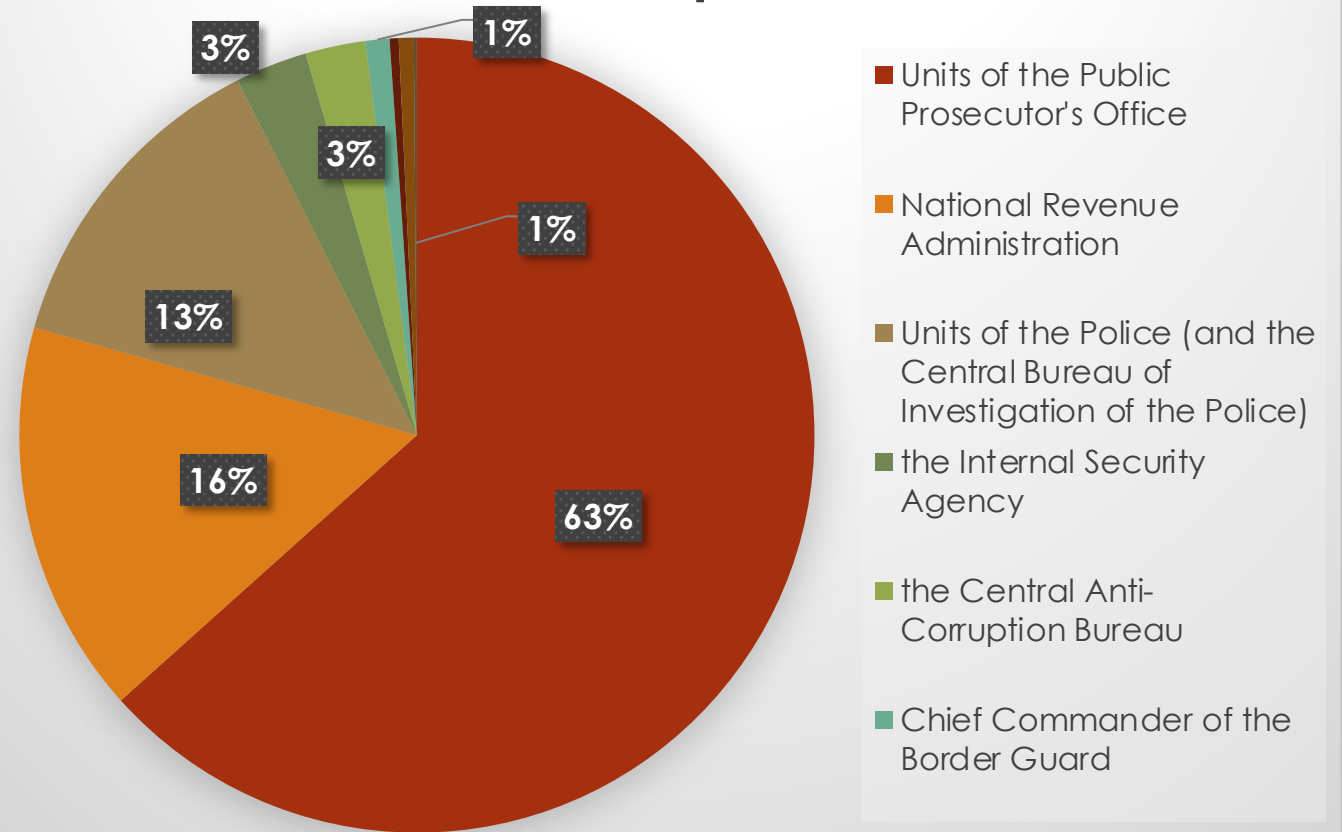
# FIU tools

- SIGIIF system
- Database of above-threshold transactions (15 000 EUR)
- Land registers
- Information on tax payers from tax databases
- Criminal records from the police
- VAT Information Exchange System
- Customs databases
- Request info from the obliged entities

## Requests from competent authorities



## Notifications to competent Authorities



# Way forward

Thank you for Your attention

Bardzo Dziękuję!

