



OECD International Academy for Tax Crime Investigation

Conducting Financial Investigations



**MARCH 13TH 2023**

**CONDUCTING FINANCIAL INVESTIGATIONS**



KURT CAESTECKER  
SPECIAL TAX INSPECTORATE  
BELGIUM  
[KURT.CAESTECKER@MINFIN.FED.BE](mailto:KURT.CAESTECKER@MINFIN.FED.BE)  
MARCH 13TH 2023



What does a tax  
fraudster look  
like?



OECD International Academy for Tax Crime Investigation

Conducting Financial Investigations



# EUROPE'S MOST WANTED FUGITIVES



ENGLISH

Search

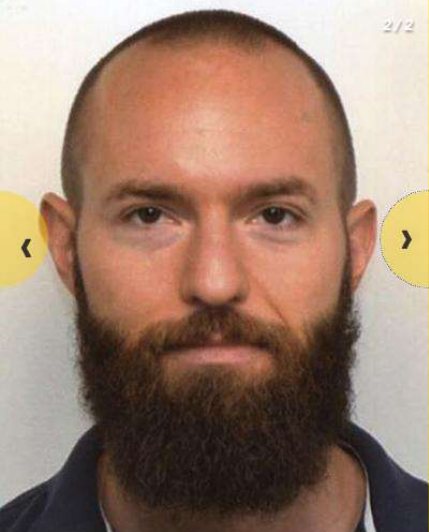


## Recently added or updated

<p>REWARD</p> <p>LEIJDEKKERS, Joseph Johannes (Jos)</p>	<p>REWARD</p> <p>EL...</p>	<p>DO, Steffen van Khoa</p>	<p>OMOREGIE, Felix</p>	<p>TOLOUN, Farid</p>
---	----------------------------	-----------------------------	------------------------	----------------------

<p>DANGEROUS</p> <p>SAMARĐIJA, Mladen</p>	<p>IVANČUKS, Romāns</p>	<p>NIKOLIĆ, MILAN</p>	<p>DREVENÁK, Boris</p>	<p>MARSALEK, Jan</p>	<p>KIJONKA, Norbert</p>	<p>REWARD</p> <p>FOCO, Tibor</p>	<p>NIRBERG, Dominik Alexander</p>	<p>PETKOVSKI, ANTON ZHIVKOV</p>	<p>CVIJANOVIC, RADOMIR</p>	<p>ZÁMEČNIKOVÁ, Eva</p>
<p>QATRA, Amin</p>	<p>BEKETOVS, Alvis</p>	<p>TEJA, Ionel</p>	<p>SILD, Anton</p>	<p>PINKIHAN ATTOLBA, Cristiano</p>	<p>KANYS, Renaldas</p>	<p>BUCUREȘTEANU, Marius Iluță</p>	<p>DANGEROUS</p> <p>HAMID, NOUR EDDINE &amp; IBRAHIM</p>	<p>BURRELLI, Aleks</p>	<p>DANGEROUS</p> <p>SHAKIR, MUSTAFA MEHMED</p>	<p>DANGEROUS</p> <p>KHODOR, Abdullah</p>

# What does a tax fraudster look like?



2/2

## MARSALEK, Jan

Wanted by Germany 

CRIME:	Fraud, including that affecting the financial interests of the European Communities within the meaning of the Convention of 26 July 1995 on the protection of European Communities' financial interests · Swindling
SEX:	Male
APPROXIMATE HEIGHT:	180 cm
EYE COLOUR:	Brown
DATE OF BIRTH:	Mar 15, 1980 (42 years)
NATIONALITY:	Austrian
ETHNIC ORIGIN:	European
SPOKEN LANGUAGES:	English · French · German
STATE OF CASE:	Ongoing investigation
PUBLISHED:	on Aug 12 2020, last modified on Aug 12 2020

EUROPOL



OECD International Academy for Tax Crime Investigation

Conducting Financial Investigations

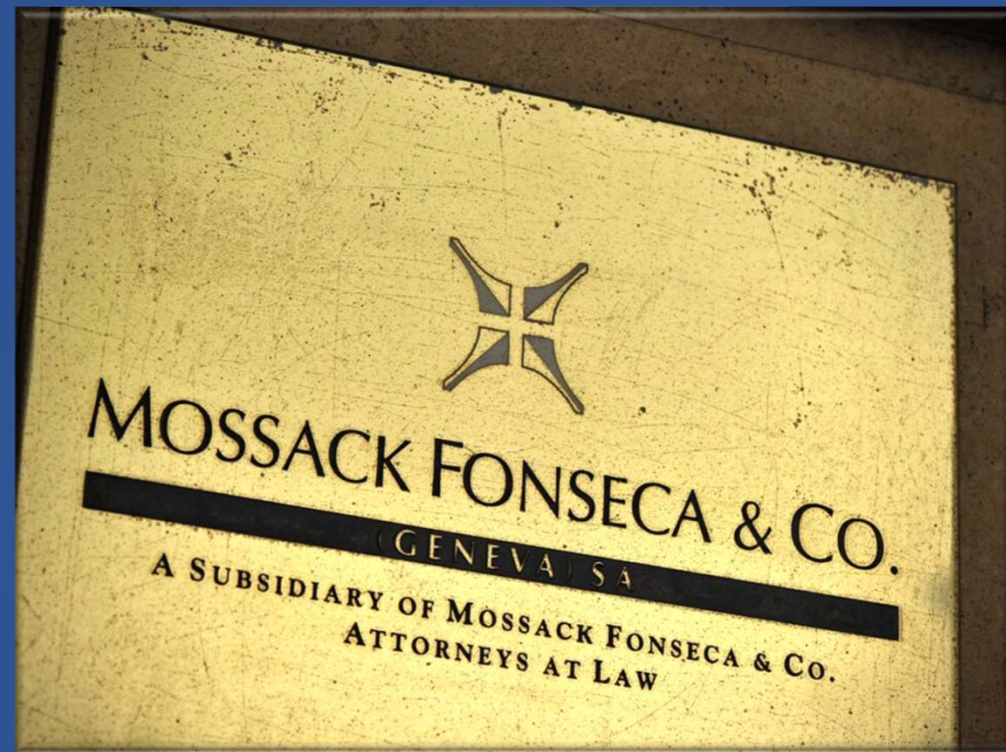
 OECD

# What does a tax fraudster look like?

MOSSACK  FONSECA



Los abogados Jürgen Mossack y Ramón Fonseca Mora. Foto: Tomada de Twitter



OECD International Academy for Tax Crime Investigation

Conducting Financial Investigations

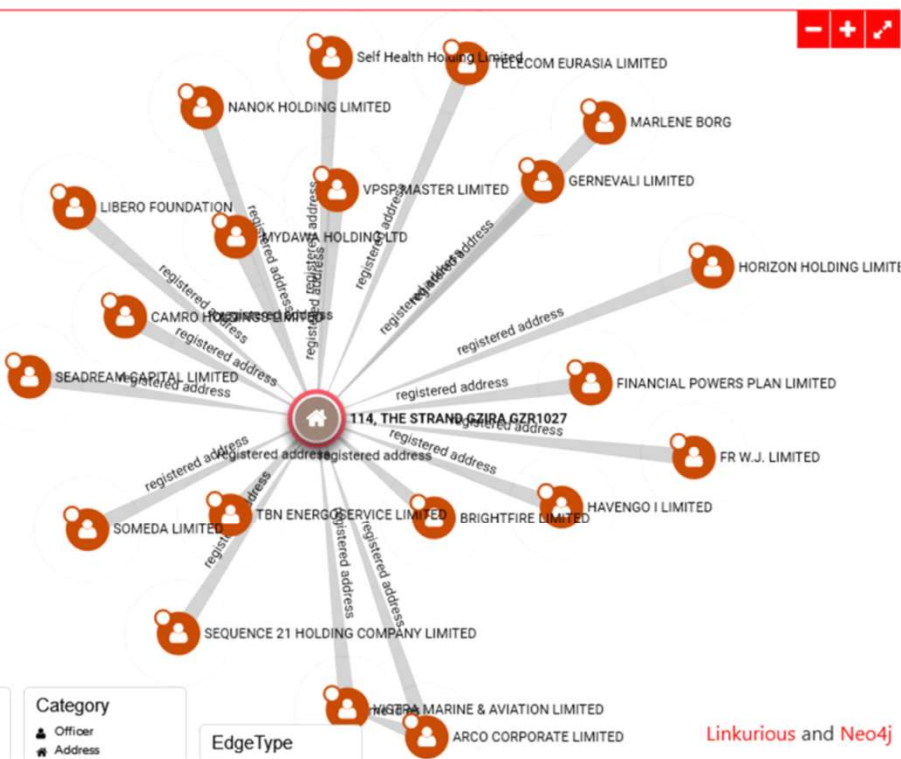


# What does a tax fraudster look like?

VISTRA MARINE & AVIATION LIMITED

Registered address

Paradise Papers



Linkurious and Neo4j

Vistra Marine & Aviation Ltd



Apply now

Cross-border fund establishment checklist

Google

the strand 114 gzira malta

Alle Maps Afbeeldingen Nieuws Video's Meer Tools

Ongeveer 344.000 resultaten (0,69 seconden)

Tip: Alleen in het Nederlands zoeken. Je kunt je zoektaal instellen in de Voorkeuren

<https://offshoreleaks.icij.org/nodes> · Vertaal deze pagina

[114, THE STRAND GZIRA GZR1027 | ICIJ Offshore Leaks ...](#)

Paradise Papers - Malta corporate registry Address: 114, THE STRAND GZIRA GZR1027. ... Malta corporate registry data is current through 2016.

<https://www.vistra.com/emea/ma...> · Vertaal deze pagina

Malta | Vistra

Officer (21)

# What does a fraudster look like?

**Former vice-president of the European Parliament Eva Kaili, who has been arrested as part of the Qatar-gate scandal, will have a new hearing with the Belgian justice authorities on 19 January about her request to be released.**

Kaili has been imprisoned since 9 December together with her partner Francesco Giorgi. Both are accused of being part of a criminal organisation, bribery and money laundering in the Qatar-gate scandal, which has shaken the EU House.



OECD International Academy for Tax Crime Investigation

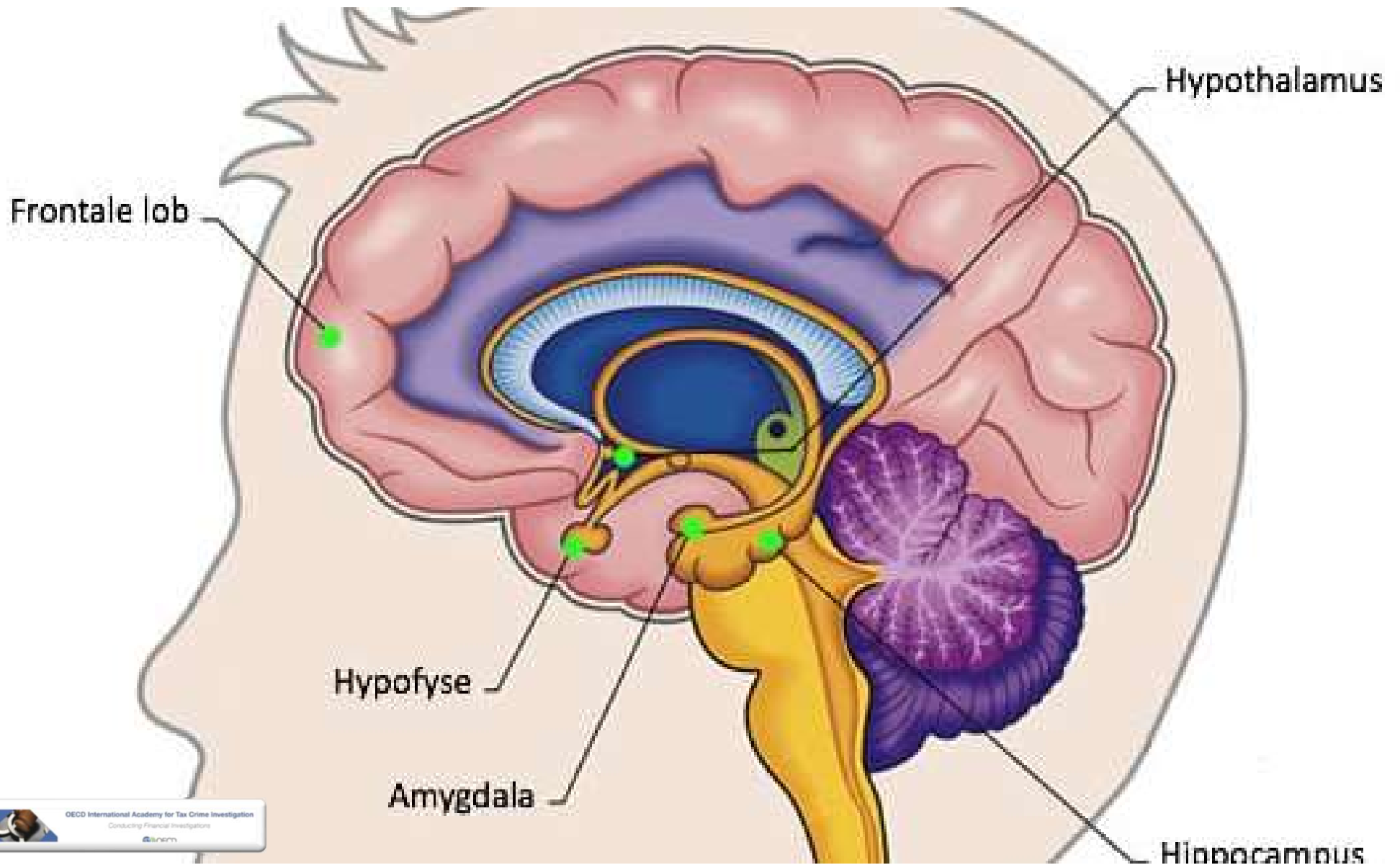
*Conducting Financial Investigations*





**OECD International Academy for Tax Crime Investigation**  
*Conducting Financial Investigations*





# GROUP EXERCISE



## WHAT DO YOU THINK MOTIVATES FRAUDSTERS?

### 10 MINUTE BREAK OUT SESSION



OECD Africa Academy for Tax and Financial Crime Investigation

Conducting Financial Investigations

