

CRYPTO ASSETS

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FEBRUARY 2024



OECD International Academy for Tax Crime Investigation

Conducting Financial Investigations





IOTA

Intra-European Organisation
of Tax Administrations



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VYTAUTAS
MAGNUS
UNIVERSITY
MCMXXII



Federale
Overheidsdienst
FINANCIEN

**BIJZONDERE
BELASTINGINSPECTIE**





Decentralized Finance

DeFi

Decentralized finance (or "DeFi") is a financial ecosystem based on blockchain technology. It lets users buy and sell assets and financial services as a form of investment or financing without middlemen.

DeFi uses blockchain, which connects users without a central server and can transfer data and assets securely, under the users' own watch. Transactions are regulated under "smart contracts", computer programs that also use blockchain and run automatically when the parameters the parties set in advance are met.

They use blockchain to store and transfer digital assets and smart contracts to make sure the parties keep their end of the bargain.

Decentralized Finance

DeFi

What applications are there within DeFi?

Staking

Staking stands for: storing crypto coins in a wallet for a fixed period of time. By staking you earn a kind of interest that you get deposited in your wallet. The reward you earn from betting cryptocurrency depends on the length of time you hold it. The longer the betting time, the higher the return. It is similar to a fixed deposit in the traditional banking system that is rewarded at the end of the period with a defined interest rate, as stipulated in the contract.



Decentralized Finance DeFi

What applications are there within DeFi?

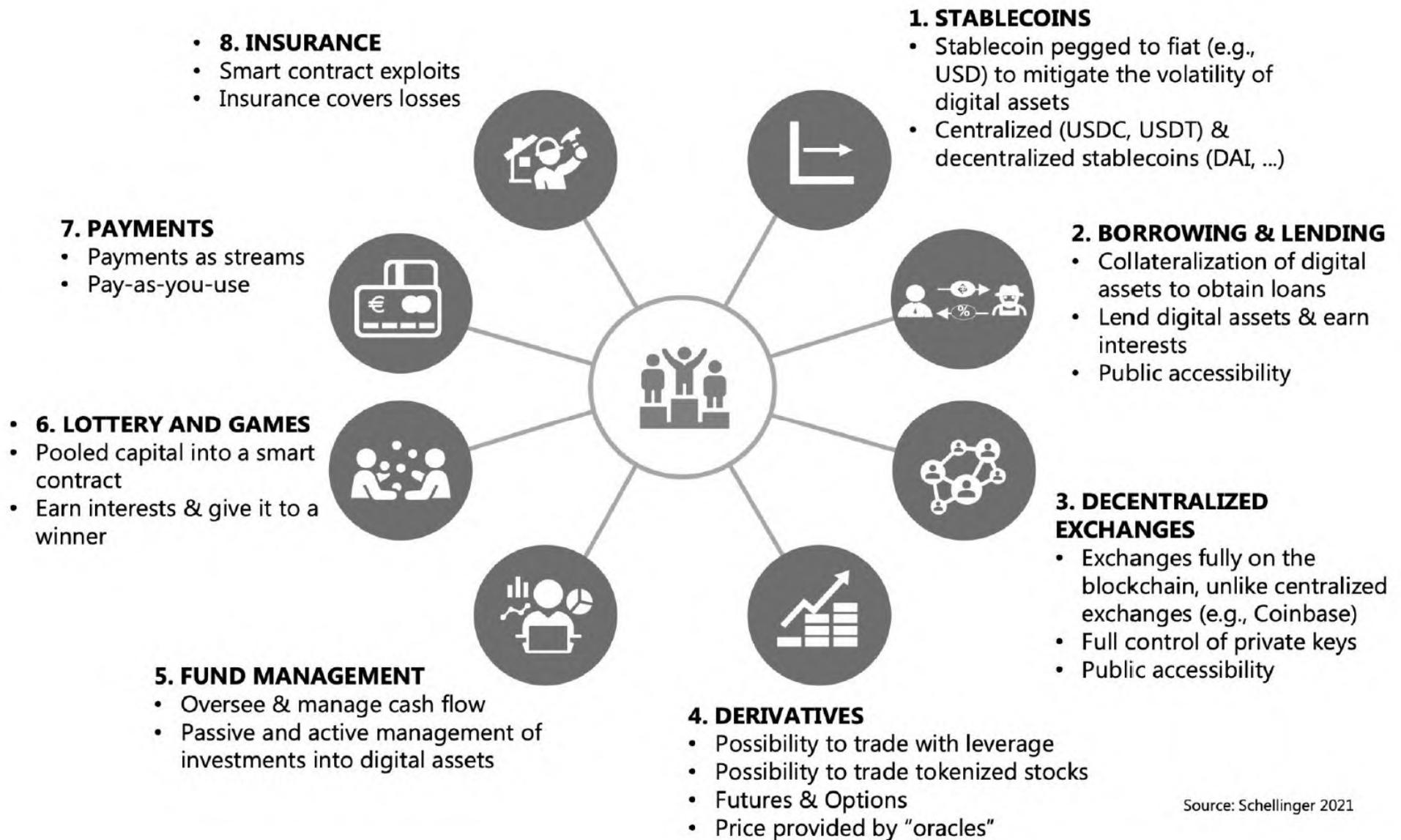
Lending

Lending stands for (temporarily) lending your cryptocurrencies to a platform. This platform then grants loans to companies or private individuals, without the intervention of intermediaries. At the same time, the DeFi lending protocol makes it possible for anyone in the world, anywhere, to earn interest from crypto they lend.



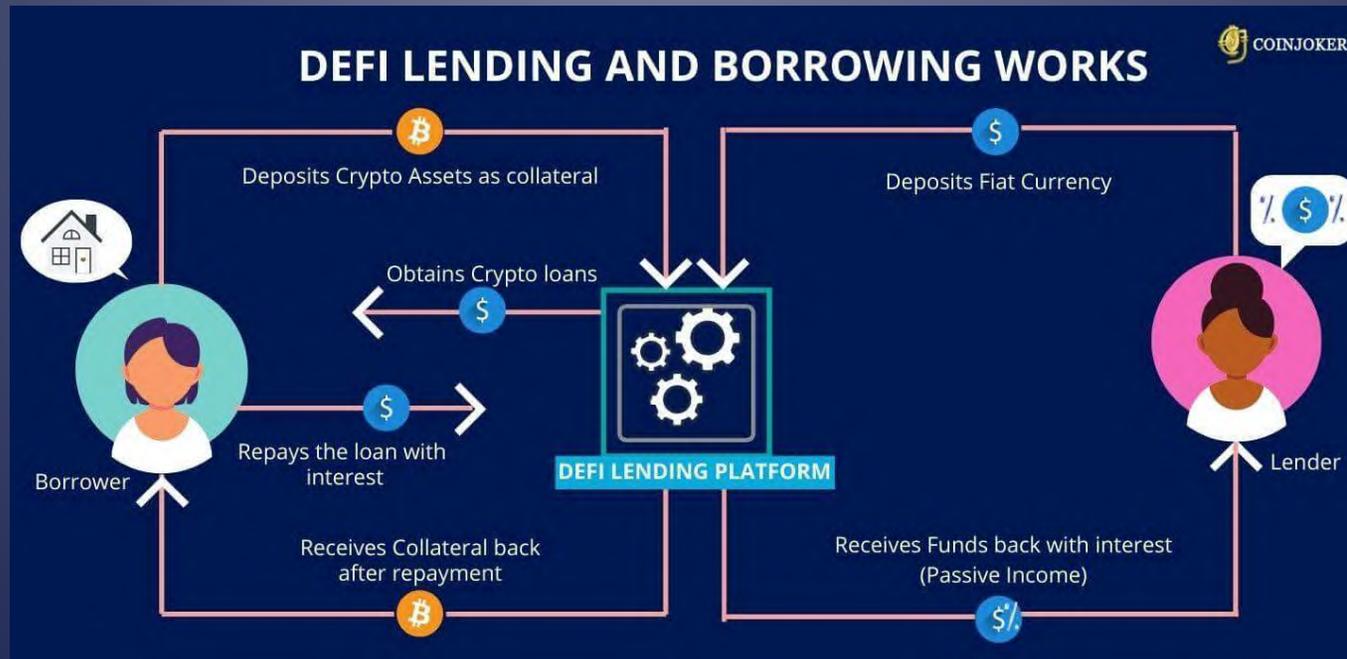
Decentralized Finance

DeFi



Source: Schellinger 2021

DECENTRALIZED FINANCE





TODAY'S QUESTIONS:

- WHAT IS A NFT?
- WHAT IS IT BEING USED FOR?
- ARE THEY TAXABLE?
- WHAT ARE THE CHALLENGES?
- CASE SELECTION?

NFT
NON-FUNGIBLE TOKEN



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WHAT IS A NFT?



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NFT'S EXPLAINED

NFT stands for 'non-fungible token'.

A NFT is a digital asset that links ownership to unique physical or digital objects!



Art



Real estate



Gaming



Limited Edition 'NFT Yourself Album' w/ additional Vinyl Album (physical copy)

Open Edition only available for purchase until March 19th, at 8pm EST

Purchasers of the 'NFT Yourself Album Edition' will receive:

- One full digital album download
- One Limited Edition Golden Eye Vinyl (physical copy)
- One NFT collectible album artwork

NFT collectible with all proceeds benefiting Live Nation's Crew Nation Fund.

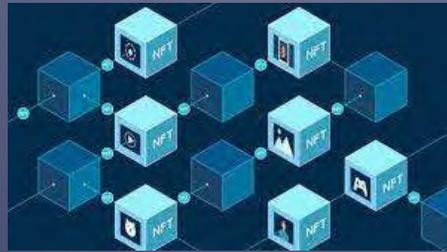
[Buy](#)

Music

NFT'S EXPLAINED

NFTs are sold **online**, via cryptocurrencies, and are the **digital proof of ownership** of an item.

NFTs are recorded on the **blockchain**, which ensures that the asset is **unique**.



NFT-projecten: Bored Ape Yacht Club, Meebits, Mutant Ape Yacht Club, RTFKT Clone X, Azuki

The **blockchain technology** ensures that the NFT cannot be changed or falsified. The registration on the **blockchain** is tied to a digital wallet. This crypto wallet contains a digital key with which you can prove that the NFT is your property.

NFT'S EXPLAINED

Smart contracts:

A **smart contract** is a piece of a code with which certain information is stored on the **blockchain**.

Smart contract are supported by multiple blockchains like, Ethereum, Solana, Tezos, Binance Smart Chain, etc.

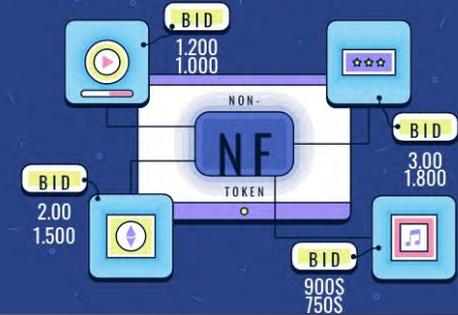
A **smart contract** regulates 2 actions:

- Verifying ownership;
- Ensure that it is possible to transfer the NFT.

The **smart contract** ensures that the transaction is only executed when the predefined conditions are met and verified.



How Do NFTs work | Learn All About How Does an NFT Work



Voor NFT smart contracten wordt een ERC-721 of ERC 115 contract gebruikt.

NFT'S EXPLAINED

NFT-transactions, just like bitcoin transactions, **are visible** on the **blockchain**. Because everything is registered on the **blockchain**, it is possible to trace which address the NFT has created, to which address the NFT was sent, who the current owner is, etc

THE NON FUNGIBLE TOKEN (NFT) PROCESS



NFT PLATFORMS



Artists can offer NFTs for sale on these platforms/markets.

Buyers can then search the platform and buy the item of their choice.

This is usually done by bidding!

OpenSea has processed more than 10 billion dollar in transactions since its launch in 2017.



NFT PLATFORMS



The screenshot shows the OpenSea website homepage. At the top left is the OpenSea logo. A search bar in the center contains the text "Search items, collections, and accounts". On the top right, there are navigation links for "Explore", "Stats", "Resources", and "Create", along with user profile and gallery icons. The main content area features a large banner with the text "Discover, collect, and sell extraordinary NFTs" and "OpenSea is the world's first and largest NFT marketplace". Below this text are two buttons: "Explore" (blue) and "Create" (white). A link "Learn more about OpenSea" is also present. To the right of the text is a featured NFT image of a woman with golden skin and blue glasses, with the caption "Peripheral Illusion WorldOfWomen". At the bottom of the page, there is a blue banner that says "Solana is in beta on OpenSea" with an "Explore" button.

Discover, collect, and sell extraordinary NFTs

OpenSea is the world's first and largest NFT marketplace

Explore

Create

[Learn more about OpenSea](#)



Peripheral Illusion
WorldOfWomen

Solana is in beta on OpenSea

Explore

NFT PLATFORMS



Search items, collections, and accounts

Explore Stats Resources Create

Explore Collections

Trending **Top** Art Collectibles Domain Names Music Photography Sports Trading Cards Utility Virtual Worlds



CryptoPunks

CryptoPunks launched as a fixed set of 10,000 items in mid-2017 and became one of the inspirations f...



Bored Ape Yacht Club

The Bored Ape Yacht Club is a collection of 10,000 unique Bored Ape NFTs— unique digital...



Otherdeed for Otherside
by [OthersideMeta](#)

Otherdeed is the key to claiming land in Otherside. Each have a unique blend of environment an...



Mutant Ape Yacht Club
by [A858DD](#)

The MUTANT APE YACHT CLUB is a collection of up to 20,000 Mutant Apes that can only be created by...



Primates
by [ThePrimates](#)

Primates is a project built for the community, by the community. The goal of Primates is to create a...



CLONE X - X TAKASHI M...
by [RTFKTCLONEXTM](#)

20,000 next-gen Avatars, by RTFKT and Takashi Murakami



goblintown.wtf
by [kingofthegoblin](#)

AAAAAAAAUUUUUGGGHHHHH
goblins goblins
GOBLINNNNNNNNs wekm ta...



RR/BAYC.com

RR/BAYC
by [ryder_ripps](#)

you can't copy an NFT.
conceptual art by Ryder Ripps
learn about the truth of BAYC at...



Moonbirds
by [PROOF_XYZ](#)

A collection of 10,000 utility-enabled PFPs that feature a richly diverse and unique pool of rarity...



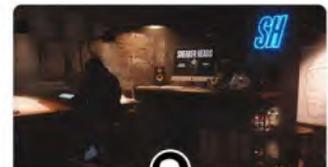
Art Blocks Curated
by [ArtBlocks_Admin](#)

Art Blocks Curated is the most strictly curated offering in the Art Blocks product suite. Submission...



Azuki
by [TeamAzuki](#)

Take the red bean to join the garden. View the collection at [lazuki.com/gallery](#)



SNEAKER HEADS Official
by [Sneakerheads_xyz](#)

Sneakerheads is a collection of 5000 unique NFTs designed by legendary artist and founder All...

NFT PLATFORMS



The Chainsmokers - S...
by [royal-official](#) ✓

This album is for our fans - all of you who supported us, came to a show, streamed a song, liked a p...



Snoop Dogg on Sound ... ✓
by [DEATHROWNFT](#) ✓

Created by Snoop Dogg on Sound. Leave a comment on the song at <https://www.sound.xyz/snoopdoag>



Roberto Carlos x Sport... ✓
by [sportsicon](#)

The most attacking left-back in the history of soccer comes to SportsIcon. Just under 1000...



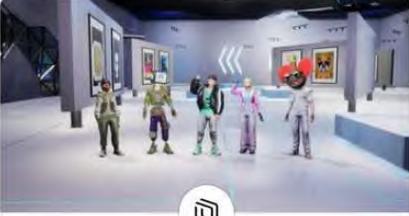
The Association ✓
by [NBA](#) ✓

A collection of dynamic NFTs that change in appearance over time based on player and team on-...



EROTIC PINK NFT
by [NFTerotic](#)

EROTIC PINK
Limited Edition Collection of 301 Cards...



Spatial X ✓
by [Spatial_io](#) ✓

Spatial is the Metaverse for culture where artists and organizers are empowered to create the world ...

NFT PLATFORMS



The Chainsmokers - So Far So Good

#1817 The Chainsmokers 'So Far So Good' Royal LDA

Owned by Cooker 51 views

Sale ends June 21, 2022 at 11:50pm GMT+2

08 Hours 52 Minutes 19 Seconds

Current price
0,399 (\$450.5)

Buy now Make offer

Description

[1817/5000] This album is for our fans - all of you who supported us, came to a show, streamed a song, liked a post, hugged us when you saw us. We're here because of you.

We wanted to do something special, and this drop is our way of paying forward all the good we've received from you. When you own one of these tokens, you will get a portion of the master streaming royalty rights in all 13 tracks on 'So Far So Good'.

Properties

Price History

All time

No item activity yet

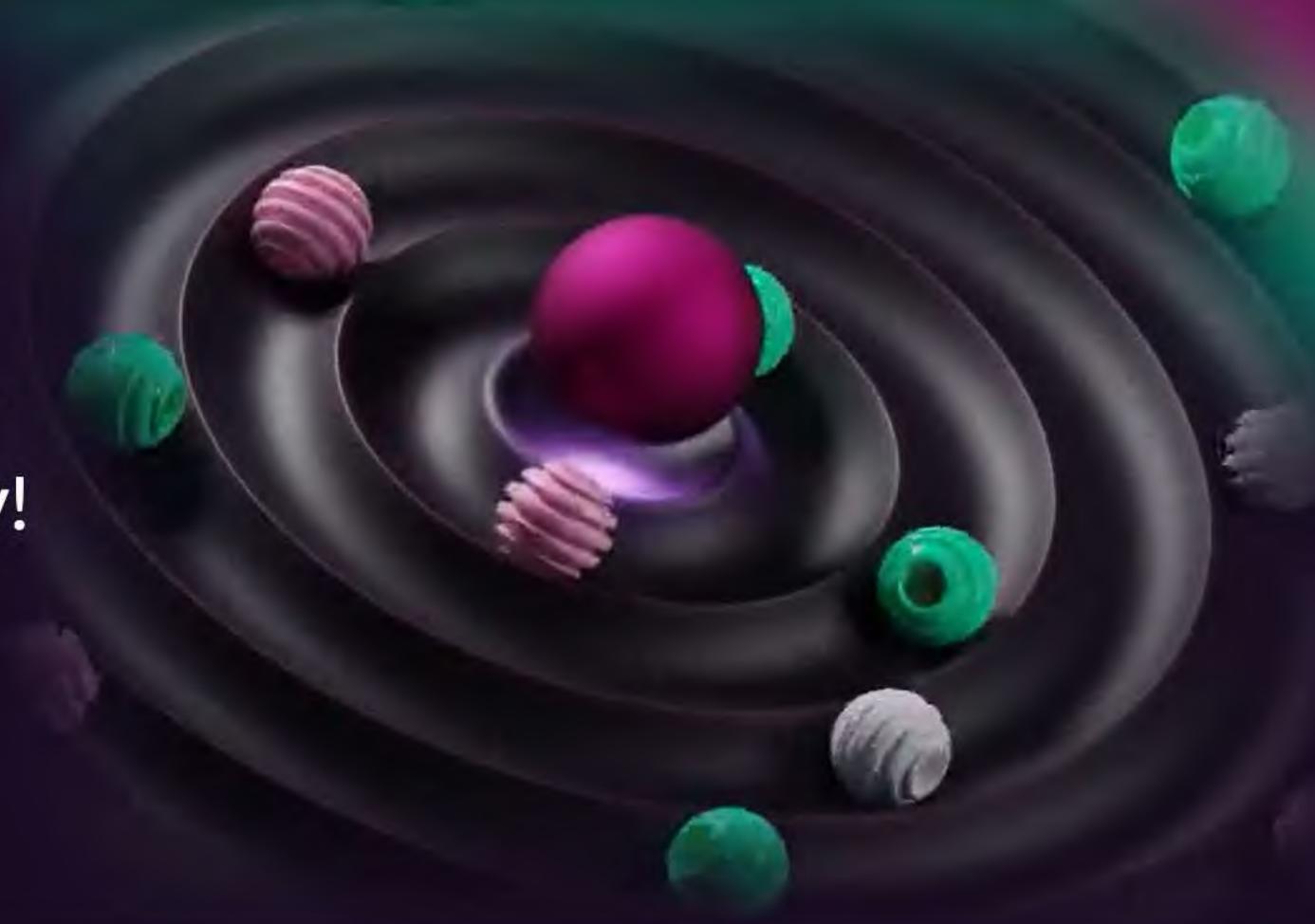


jupiter
meta



Create an NFT Marketplace for your community!

Powered by Jupiter Meta





Hot Collections

Icons of Chennai



Flying cabs at Chennai Central



Digital Snack at Marina Beach





Created by
JupiterMeta

Flying cabs at Chennai Central

Art

Chennai

Landmark

Edition 14 of 50

Sale price

10000 INR / 0.951 RBT (Inclusive GST)

Buy now

Change Edition



Description

Having the Central station in the background, the art depicts the age-old tradition of autorickshaws and coolies in the foreground with some bustling activity as a treatment. The element of futuristic node will come through flying cabs (autos) and Online coolies.



Created by

 JupiterMeta

Token Hash:

Qmdvu65nvU+FkGNEy2mySX2SYxdS1xqmaP2LvYB92Y8S9n

Edition 14 of 50

Buy now

Change Edition



Description

Having the Central station in the background, the art depicts the age-old tradition of autorickshaws and coolies in the foreground with some bustling activity as a treatment. The element of futuristic node will come through flying cabs (autos) and Online coolies.

About Creator

Jupiter Meta has collaborated with SS Karthik (108) collective to create the "Icons of Namma Singara Chennai" collection. The collection is the initiative of Jupiter Meta for driving a social change. The concept and idea has been curated by Jupiter Meta while the execution is done by SS Karthik

Digital

High resolution image of 6600*6600px.

Physical

Can be printed and mounted on Canvas/Flex/Art paper.

NFT PLATFORMS



OpenSea Search items, collections, and accounts

THE ASSOCIATION ^{NFT}

By NBA

A collection of dynamic NFTs that change in appearance over time based on player and team on-court. See more

30.0K Items 15.2K owners + 0.018 floor price + 5.7K total volume

Items Activity

Search by name or attribute Price low to high

29,992 items

Item Name	Price
The Association NFT #26463 (WHITE)	0.018
The Association NFT #28530 (RIWN)	0.0196
The Association NFT #19055 (FORREST)	0.0199
The Association NFT #11266 (FORREST)	0.02
The Association NFT #27265 (ONGA)	0.02
The Association NFT #17434 (BOLMIRO)	0.02
The Association NFT #21377 (PACHALL)	0.02

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NFT PLATFORMS



The Association NFT #20716

Owned by **WhaleMfer** 147 views 7 favorites

Sale ends June 21, 2022 at 8:38pm GMT+2

05 Hours 35 Minutes 40 Seconds

Current price
0,13 (\$146,78)

Buy now Make offer

Price History

All time All time avg. price
0,35

4/29

Listings

JAMES HARDEN

Description

By **EtherCardsPlatform**

The Association is a collection of dynamic NFTs by the NBA and NBPA. Please read the NFT terms and conditions here:
<https://theassociationnft.com/nft-terms-and-conditions>



A crypto airdrop is a marketing tactic where developers of a specific blockchain project send free tokens to users. New projects use this strategy to promote themselves prior to the official launching date.

Startups use both crypto airdrops and NFT airdrops to create buzz. It also increases awareness about their non-fungible token (NFT) collection or cryptocurrency. Airdrops can also boost the price of a token if there is a lot of publicity.

The Association NFT #20716 - T x

Ethereum Transaction Hash (Tx) x

https://opensea.io/assets/ethereum/0xd7bea2b69c7a1015aadaa134e564eee6d34149c0/20716

Bladwijzers importeren... Aan de slag gcloudbelgium.sharep...

OpenSea Search items, collections, and accounts Explore Stats Resources Create

Item Activity

Filter

Sales x Transfers x Clear All

Event	Price	From	To	Date
Sale	0,35	RarestNFTCollector	WhaleMfer	3 months ago
Transfer		RarestNFTCollector	WhaleMfer	3 months ago
Airdrop		NullAddress	RarestNFTCollector	3 months ago

More From This Collection

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NFT PLATFORMS



A screenshot of a web browser displaying the OpenSea profile page for a user named "WhaleMfer". The browser's address bar shows the URL "https://opensea.io/WhaleMfer". The OpenSea logo is in the top left, and a search bar is in the top center. The profile section shows a purple circular profile picture, the name "WhaleMfer", and a highlighted Ethereum address "0xc855...782c" with the text "Joined March 2022" next to it. Below the profile, there are tabs for "Collected 342", "Created", "Favorited 362", "Activity", and "More". At the bottom of the screenshot, there is a search bar with the text "Search by name" and a "Recently listed" dropdown menu.

OECD



WhaleMfer - Profile | OpenSea x Address 0xc855d03edb308080e70f0fbc4e2f3be7c383782c x

https://etherscan.io/address/0xc855d03edb308080e70f0fbc4e2f3be7c383782c

Etherscan
Eth: \$1,085.15 (+5.37%) | 14 Gwei

Home Blockchain Tokens Resources More Sign In

Address 0xc855d03edb308080e70f0fbc4e2f3be7c383782c Buy Exchange Earn Gaming

Sponsored: AAX - Buy BTC with up to 50% discount. Visit [AAX.com](https://aax.com) now!

Overview

Balance:	0.351486581371677345 Ether
Ether Value:	\$381.42 (@ \$1,085.15/ETH)
Token:	\$10,655.52 >121

More Info

My Name Tag: Not Available, [login to update](#)

Ad
AAX Earn → 60% APY while you sleep

Transactions Internal Txns Erc20 Token Txns Erc721 Token Txns Erc1155 Token Txns Analytics Comments

Latest 25 from a total of 1,105 transactions

Txn Hash	Method	Value	Txn Fee
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This website uses cookies to improve your experience and has an updated Privacy Policy. [Got it](#)



Address 0xc855d03edb308080e70f0FBC4e2f3BE7c383782c



Address 0xc855d03edb308080e70f0FBC4e2f3BE7c383782c

Click to view QR Code



Address 0xc855d03edb308080e70f0FBC4e2f3BE7c383782c found in 5 different chains. (0.010 secs)

Etherscan

[https://etherscan.io > address > 0xc855d03edb308080e70f0FBC4e2f3BE7c383782c](https://etherscan.io/address/0xc855d03edb308080e70f0FBC4e2f3BE7c383782c)

Ethereum

BscScan

[https://bscscan.com > address > 0xc855d03edb308080e70f0FBC4e2f3BE7c383782c](https://bscscan.com/address/0xc855d03edb308080e70f0FBC4e2f3BE7c383782c)

Binance Smart Chain

PolygonScan

[https://polygonscan.com > address > 0xc855d03edb308080e70f0FBC4e2f3BE7c383782c](https://polygonscan.com/address/0xc855d03edb308080e70f0FBC4e2f3BE7c383782c)

Polygon (Matic)

Rinkeby Testnet

[https://rinkeby.etherscan.io > address > 0xc855d03edb308080e70f0FBC4e2f3BE7c383782c](https://rinkeby.etherscan.io/address/0xc855d03edb308080e70f0FBC4e2f3BE7c383782c)

Ethereum Testnet

PolygonScan Testnet

[https://mumbai.polygonscan.com > address > 0xc855d03edb308080e70f0FBC4e2f3BE7c383782c](https://mumbai.polygonscan.com/address/0xc855d03edb308080e70f0FBC4e2f3BE7c383782c)

Polygon (Matic) Testnet

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WhaleMfer - Profile | OpenSea x Address 0xc855d03edb308080e70f0fbc4e2f3be7c383782c

https://etherscan.io/address/0xc855d03edb308080e70f0fbc4e2f3be7c383782c

Bladwijzers importeren... Aan de slag gcloudbelgium.sharep...

Transactions Internal Txns Erc20 Token Txns Erc721 Token Txns Erc1155 Token Txns Analytics Comments

Latest 25 from a total of 1,105 transactions

Txn Hash	Method	Block	Age	From	To	Value	Txn Fee
0x809ffadc9469abbfa92...	Set Approval For...	15140458	1 hr 15 mins ago	0xc855d03edb308080e7...	OUT Creyzies: CREYZIES To...	0 Ether	0.00053326
0x68e435b8d5ec0d007b...	Set Approval For...	15140453	1 hr 17 mins ago	0xc855d03edb308080e7...	OUT Creyzies: CREYZIES To...	0 Ether	0.00054977
0x0233053809d146dca7...	0x87201b41	15139518	4 hrs 29 mins ago	0xc855d03edb308080e7...	OUT OpenSea: Seaport 1.1	0.67 Ether	0.00839978
0x57e52a0b3a1185f2d1...	Withdraw	15139513	4 hrs 30 mins ago	0xc855d03edb308080e7...	OUT Wrapped Ether	0 Ether	0.00089752
0x31c83bfd251f9e1db72...	Deposit	15139116	5 hrs 59 mins ago	0xc855d03edb308080e7...	OUT Wrapped Ether	3.23 Ether	0.00033681
0x8a95a8ecaa3edebfeb...	Cancel	15096109	6 days 21 hrs ago	0xc855d03edb308080e7...	OUT X2Y2: Exchange	0 Ether	0.00464518
0xfe4f1bcc6186d4303a6...	Deposit	15096080	6 days 21 hrs ago	0xc855d03edb308080e7...	OUT Wrapped Ether	3.93 Ether	0.00199569
0x3b2ef4aed2317463bc...	Deposit	15078923	9 days 13 hrs ago	0xc855d03edb308080e7...	OUT Wrapped Ether	2.47 Ether	0.00128896
0xe2dea1ce079e023213...	0x357a150b	15071618	10 days 16 hrs ago	0xc855d03edb308080e7...	OUT X2Y2: Exchange	0 Ether	0.00615028
0x6fe3a206e8dc7a6535...	Deposit	15046532	14 days 17 hrs ago	0xc855d03edb308080e7...	OUT Wrapped Ether	2.87 Ether	0.00201479
0x980b1d7377722b5f6c...	Cancel	15044114	15 days 4 hrs ago	0xc855d03edb308080e7...	OUT X2Y2: Exchange	0 Ether	0.00215984
0x5f4c88968717aac659...	Cancel	15038531	16 days 5 hrs ago	0xc855d03edb308080e7...	OUT X2Y2: Exchange	0 Ether	0.00187945

[Download **CSV Export**]



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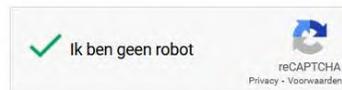
Download Data (Transactions)

The information you requested can be downloaded from this page. Before continuing **please verify that you are not a robot** by completing the captcha below.

Export the earliest 5000 records starting from

To

Tick to include txn private notes



Download

Tip: To avoid the 30 secs timeout, please select a small Date range

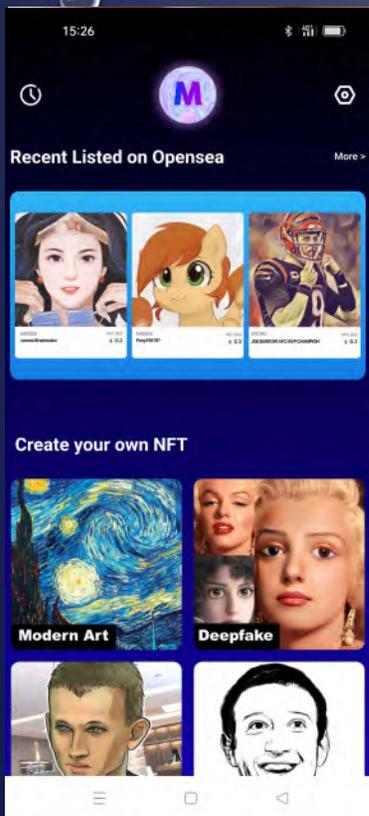


A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Txhash	BlockNo	UnitTim	DateTime	From	To	ContractAddr	Value_IN(ETH)	Value_OUT(ETH)	CurrentValue @ 1085.9E	TxFee(ETH)	TxFee(USD)	Historic.	Status	ErrCode	Method		
0x85844ac37113c34045328663807744b6440263c1361467563a08b4e2e	IE-07	2E-09	20/03/2022 1:14	0xc6d8275f1ecae00641dbae59ad2aca4c83a3d9c	0xc855d03eb308080e70f0bca4e2f3be7c383782c		0.1	0	108.59	0.00037215613712	4.03681843249861	2861.26			Transfer		
0x80795d485f4871c61b6c5e5f80736664026286e0f133d39c3e3c0a31	IE-07	2E-09	20/03/2022 1:17	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0xc4509c95983c3f309868abaca07686dcb0701c		0	0	0	0.010226320028194	109.321671777614	2861.26			Register Proxy		
0x271ef1afda9531b65b9013c15a4c62208d933d8a1e4213eb12e4368e	IE-07	2E-09	20/03/2022 1:17	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x79c6df221ee20ed0edacbb2587640e4549b17571		0	0	0	0.001175921056633564	127.633.267.546.354	2861.26			Set Approval For All		
0xacc3ed72431af1159c3e062f738b59419613ebc1e465ceda07282c3138d7	IE-07	2E-09	20/03/2022 1:19	0xc6d8275f1ecae00641dbae59ad2aca4c83a3d9c	0xc855d03eb308080e70f0bca4e2f3be7c383782c		378.219.641	0	4,107.087.061.619	0.000470614089876	0.51039840196348	2861.26			Transfer		
0x25ee6f2baa8617a6ddecbae91decbb3342980b9db31d36600406ae27f5	IE-07	2E-09	20/03/2022 1:22	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0xc02aaa39b223fe8d0a0e5c4127ead9083c756ec2		0	0	4,093.843	0.00044519197346008	113.493.053.220.003	2861.26			Deposit		
0xndbf822e3c94402d39445a4601c0d9aa2749a48a24f0cd8978d9a15f3	IE-07	2E-09	20/03/2022 1:23	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0xc02aaa39b223fe8d0a0e5c4127ead9083c756ec2		0	0	0	0.00099875487796833	108.544.792.198.582	2861.26			Approve		
0x758637e1ef3d5e2edf5cbb7cc927eed53309059856209fa4ef1fdade2d	IE-07	2E-09	21/03/2022 16:58	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0.3189	34.629.351	0.00074450195474089	808.496.164.829.313	2895.01			Atomic Match		
0x8e833cab651a9e44406f52343afcc740c3211994a076e1c1911266b79e	IE-07	2E-09	21/03/2022 22:07	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0.12	130.308	0.00834583569079515	906.274.326.982.745	2895.01			Atomic Match		
0x4a0e3ed602ced0c8760065f671573afce5d4d4c66344a28fa8b6d373c	IE-07	2E-09	22/03/2022 0:36	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x83c8f28e26b16aac65d21dbb0e1b5618baba2		11.463	0	124.476.717	0.11739641121033844	127.481.309.044.031	2970.47			0x9a2b81f5		
0x8200e99d8150025cc0b6f639632c46b4890aef21727526434b5295d01d	IE-07	2E-09	22/03/2022 2:21	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x00000000a50bb64b4bceeb18715748dfac08af		0	0.22	238.898	0.0192954013683048	129.542.876.333.382	2970.47			0xc0423c06		
0x1f0e644575f7e22560221e6abbdb41f57d2d76825ee9be0b27022b5bc0a	IE-07	2E-09	23/03/2022 2:59	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0.888	9.642.792	0.01079298641745704	117.201.039.507.166	2970.47			Atomic Match		
0x1b929d6ed5f19f9505bcafa2e2c779344c9eb0dbf5f6b0e71aeb2a0e92d	IE-07	2E-09	22/03/2022 3:10	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0xc02aaa39b223fe8d0a0e5c4127ead9083c756ec2		0	0.385	4.180.715	0.016510831031935654	179.291.114.818.642	2970.47			Withdraw		
0x234ac3a3ebb3892c55948278e3766788493290b62079d2a974e0a3e3a	IE-07	2E-09	22/03/2022 3:43	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x0000000035634b551d99b071b5a354481dbf9		0	0.385	3.377.149	0.0012638293077998	148.076.463.019.598	2970.47			0x10064373		
0x40842c6d02aa8435a38c6f6526d80c96658433a5543d35c573e04	IE-07	2E-09	22/03/2022 13:40	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0xc02aaa39b223fe8d0a0e5c4127ead9083c756ec2		0	0.11	3.377.149	0.0012638293077998	148.076.463.019.598	2970.47			Deposit		
0x54d210e270b01d6c4b52055c3a70fe37327896e42769f64e8d848e	IE-07	2E-09	22/03/2022 22:21	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0.31	152.026	0.012619711208235	136.408.554.335.022	2970.47			Atomic Match		
0x288a10ed0c25caaa4810b74b6e79594690b18d6d53a2802a144d42bf6	IE-07	2E-09	22/03/2022 22:27	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0.15	162.885	0.0021799719503444	116.301.721.926.617	2970.47			Atomic Match		
0x00d08140829cbe7d3c9ef60a59835c6f060ca5a14893a0b116f7830	IE-07	2E-09	22/03/2022 22:30	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0.069	749.271	0.000949633700800	911.985.108.375.237	2970.47			Atomic Match		
0x1f2b43a3851c5b5d659e0b54128882db254843c0d35a38e0c9e5853	IE-07	2E-09	23/03/2022 2:20	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0xc02aaa39b223fe8d0a0e5c4127ead9083c756ec2		0	0	0	0.0009649330734000	104.784.286.449.169	3032.98			Withdraw		
0x79005e7b4ad0b1f1d0e0749f9e4e6b8d7837eeaa92d8d504670cb8606	IE-07	2E-09	23/03/2022 2:23	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0.309	3.355.431	0.0077500497794772	164.112.990.555.343	3032.98			Atomic Match		
0x0b0c396503a074a0ffea247913c42db08057590b18c18145c08f49425	IE-07	2E-09	23/03/2022 3:16	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x0000000035634b551d99b071b5a354481dbf9		0	0.1225	13.202.275	0.0137345895964195	842.337.346.684.275	3032.98			0x10064373		
0x048342e771e7e89774fe611b5534da90c573704dfdcf20081e0f473c3e	IE-07	2E-09	23/03/2022 4:30	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0xc02aaa39b223fe8d0a0e5c4127ead9083c756ec2		0	0	0	0.001579040488831	171.468.006.682.158	3032.98			Withdraw		
0x70b09f0d193781bc238c08d4293dc46c5189e5f1db3d9d4446cb7cb	IE-07	2E-09	23/03/2022 4:36	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		4.24	0	4.604.216	0.010715042685795	12.393.789.705.225	3032.98			Atomic Match		
0x244474e274e2a307271f114957c7610e7c02d028107ebba740a3405f485	IE-07	2E-09	23/03/2022 4:49	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x6d600155e15b9d7f06a204211f9a9454e2		0	0	0	0.016012163271315	173.877.424.996.321	3032.98			Set Approval For All		
0x5ee2477e38c24d0c237c3b54746be4d0a3c791599141241b858e88576	IE-07	2E-09	23/03/2022 4:50	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x6ce31a205815496005b3927c21c5f54481dbf9		0	0	0	0.00064266745939440	656.173.259.418.694	3032.98			0x10064373		
0x51253c0d69c710738c80493a4932c5c0ca39001490521d6952574d3e3	IE-07	2E-09	23/03/2022 7:13	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x10064373e248bc7253853ca05d73c1226202956		0	0	0	0.0008082395780771	956.468735783936	3032.98			Set Approval For All		
0x6f9da90ca4beb5ad493a3eab3a7e7d461d3d3e989e4e1512431226	IE-07	2E-09	23/03/2022 7:17	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0xc0c67a3e2818a00646eeeb725879be7d714d		0	0	0	0.00091368004712454	932.71719389254	3032.98			Set Approval For All		
0x288a10ed0c25caaa4810b74b6e79594690b18d6d53a2802a144d42bf6	IE-07	2E-09	23/03/2022 11:23	0xc6d8275f1ecae00641dbae59ad2aca4c83a3d9c	0xc855d03eb308080e70f0bca4e2f3be7c383782c		0.36236689	0	393.494.314.441	0.000532941952360	0.578287306077497	3032.98			Transfer		
0x048342e771e7e89774fe611b5534da90c573704dfdcf20081e0f473c3e	IE-07	2E-09	24/03/2022 3:08	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0.31	336.629	0.0072052319074447	782.416.613.692.617	312.85			Atomic Match		
0x1a9c1e980b0d047125b7b03143d29db837395259327d506e044773b7c	IE-07	2E-09	24/03/2022 3:17	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0	0.00068890138850949	400.577.796.353.198	312.85			Atomic Match		
0x312c225689d785e5b157a0cd46b28b8d8ee7ab39927eb5e436be2f5b3a30	IE-07	2E-09	24/03/2022 3:17	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0	0.00036907470271865	400.778.219.681.656	312.85			Cancel Order		
0x75dd3bd0a4ef7c0f94e17a0cd46b28b8d8ee7ab39927eb5e436be2f5b3a30	IE-07	2E-09	24/03/2022 3:18	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0	0.000369794e2882401	401.561.968.185	312.85			Cancel Order		
0x0500cc10112b0c1d8e0eb6f66ddec259aaf28958e16644a55628945e345	IE-07	2E-09	24/03/2022 3:18	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0	0.00036937303171772	401.704.088.513.239	312.85			Cancel Order		
0x8757529a80746d0e0cd2f1e67ed7c37072e149c386f62a39e3f3dca4b271	IE-07	2E-09	24/03/2022 3:18	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0	0.000369194369465218	394.085.529.300.728	312.85			Cancel Order		
0x1fa1aeb1ae226f9b8bd07536010e0e0824e5062673c3c3b39fd9619	IE-07	2E-09	24/03/2022 3:19	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0	0.0028773071381818	313.578.678.144.259	312.85			Cancel Order		
0x4c1e83ba6042be4c0c237c3b54746be4d0a3c791599141241b858e88576	IE-07	2E-09	24/03/2022 3:20	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0	0.0003953897956108	64.998.726.331.593	312.85			Cancel Order		
0x05743005914943ca2854e225740bf0bf10a71d72a63a1040cca34343	IE-07	2E-09	24/03/2022 3:20	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0	0.00031950379375965	342.634.895.478.721	312.85			Cancel Order		
0x8a3b175d24a846074de477628bbbc63817659b891e031c88a4d6d08	IE-07	2E-09	24/03/2022 3:20	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0	0.0003154190195958372	342.513.699.028.327	312.85			Cancel Order		
0x93a98b1d8cc2d9d3979887c0e3a64373c306e84b2c952b752ce554895	IE-07	2E-09	24/03/2022 3:20	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0	0.00031950379375965	342.634.895.478.721	312.85			Cancel Order		
0x0515fc902c2e0c8b5d973d7c21b189429e3e7af465e772683a30ca1ae3f	IE-07	2E-09	24/03/2022 3:20	0xc855d03eb308080e70f0bca4e2f3be7c383782c	0x71268357a8c2552623316e2562d90e642bb539e5		0	0	0</								

NFT-PLATFORMEN

NFT AANSCHAFFEN

Ethereum is required to buy an NFT.



Create an account with Coinbase.com



Validate/Link your bank account.

Transfer Euros to Coinbase (to buy NFT and pay transaction fees.)

Buy Ether(eum) on Coinbase.

Download and install Meta app.

Create an ETH address in Meta. Keep 12 keywords in a safe place.

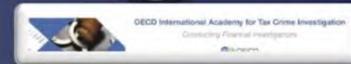
Back to Coinbase.

Transfer ETH to your Meta wallet.

Open Meta wallet and initiate connection with OpenSea.

Now you can buy an NFT on OpenSea.

NFT APPLICATIONS



Physical property:

PROPY

PRODUCTS ▾ PRICING COURSE RESOURCES ▾ ABOUT

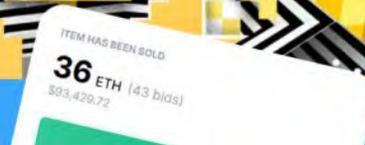
GET STARTED

SIGN IN

The World's First Real Estate NFT



TechCrunch Founder, Michael Arrington's Kyiv Apartment sold in world's first NFT Real Estate Auction!



NFT APPLICATIONS



Hello Kurt,

Thank you for your interest in Propy! Many agents around the country use the Propy Platform and they can assist you with your upcoming Home Buying transaction: whether is a traditional transaction or one that involves escrow for crypto payment, or an NFT transaction.

Please reply to this email and share with us what is your preferred location for the purchase, your budget, the timeline for the purchase and if you'd like a recommendation for an agent. This will help us to best address your needs.

We look forward to working together!

ilko@propy



Propy Inc.
490 Post Street, Ste. 526, San Francisco
California, 94102, United States

[Update your mail preferences](#) | [Unsubscribe](#)

Tell Us About Yourself

First name*
Kurt

Last name*
Caestecker

Email*
kurt.caestecker@telenet.be

Phone number
[Empty field]

Country/Region
Belgium

State/Region
[Empty field]

I want to buy a property

- traditionally
- via crypto
- as an NFT
- real estate fraction

Do you have an agent?

- Yes
- No
- I would like to find an agent on Propy

What is your budget?

- Below \$50K
- \$50K - \$200K
- \$200K - \$800K
- \$800K - \$3M
- Above \$3M

Preferred location of the property*
New York

Submit

Featured Listings Collection

Listed for purchase with crypto or as NFT

NEW BUY WITH CRYPTO



22933 Pleasanton Rd, San Antonio, ...
\$350,000

3 bd 2 ba

NEW BUY WITH CRYPTO



Most wanted listings with a high count of receive



538 Bedford Ave, Uniondale, NY 115...
\$499,999

NEW BUY WITH CRYPTO



Show 1 more

22933 Pleasanton Rd, San Antonio, TX 78264, United States

\$350,000

Accepted currencies: USD ETH BTC view more...

For sale by owner | Published on June 29, 2022

Share property

Make offer

Overview Features Location

Property type: Single family home

Bedrooms: 3

Bathrooms: 2

NFT APPLICATIONS

Financial documents:

Bills, invoices, warranty cards, etc.

Identity verification:

For verifying identity or representing birth certificates, medical records, licenses, certificates, etc.

Tickets:

Concerts, parking garage, etc.

Fashion world:

Verify ownership of luxury items to reduce counterfeiting.



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FAMOUS TOKEN MARKET

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It's in the top-right corner, way up there.

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FEATURED ENDING SOON

 **New to Raffle?**
Check out this handy guide we've prepared for you!



Liberty Square ✓
LS: Sinister Squirrel Syn #1211
@CaInSwaper T1
Tickets Remaining: **335 / 360**
Price/Ticket: **0.05 SOL**
[View Raffle](#)
Ends in 47 mins 8 s



Jellydawgs ✓
JellyDawgs #1460
@JoseBrunoSOLETH T2
Tickets Remaining: **50 / 50**
Price/Ticket: **0.05 SOL**
[View Raffle](#)
Ends in 47 mins 8 s



Lily ✓
LILY #4679
@mjbrees613 T5
Tickets Remaining: **17 / 50**
Price/Ticket: **0.27 SOL**
[View Raffle](#)
Ends in 51 mins 8 s

Featured All Raffles Past Raffles

Search Raffle 🔍 Filters/Sort





Lily ✓
LILY #4679
NFT Floor Price: 10,95 Total Ticket Value: 13,45

Details Participants Transactions

Ticket Sales Ends in:
48 mins 51 s
Raffle Start Date:
Mar 20, 2023, 3:17:36 AM

Raffler:
mjbreese613

Follow

Ticket Cost:
0.269 SOL
Tickets Remaining:
14 / 50

5,69 €

Terms & Conditions

1. Here's a [guide](#) to buy into raffles.
2. All NFT prizes are held by raffle in escrow and can be claimed by the winner or creator once the draw is done.
3. Raffle tickets cannot be refunded once bought.
4. Raffle tickets will not be refunded if you did not win the raffle.
5. You can only buy 20% of total tickets.
6. You'll be charged 1% fees for swapping through Jupiter.
7. FFF receives a portion of the fees generated for anyone utilizing the Raven services through our website.

Lily ✓
LILY #4679
NFT Floor Price: 10,95 Total Ticket Value: 13,45
231,48 € **284,33 €**

Terms & Conditions

1. Here's a [guide](#) to buy into raffles.
2. All NFT prizes are held by raffle in escrow and can be claimed by the winner or creator once the draw is done.
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POPULAR TOOLS





Embark on Exciting Missions!

[Learn How Missions Work](#)

🕒 Missions

Embark on exciting and rewarding Missions!

<https://famousfoxes.com/missions>

Missions are a gamified form of Staking, requiring specific Fox traits, Levels, Dens, and sometimes even NFTs from other collections (previous collabs include DeGods, Jambo Mambo, and more!). Missions are 6 days in duration, and are more rewarding than Staking alone. You cannot end a Mission early.

Note: Sending Foxes on Missions still qualifies them as "Staking" for any utilities.

Famous Foxes and Transdimensional Foxes are both able to participate in missions and are both eligible for the same rewards, other than TFF's reduced XP.

Some missions also require **Dens** to complete them. Dens don't get XP however you get more FAME for that mission.

Every Sunday new missions are available to participate in and are announced a few days in advance on our [discord server](#). Missions can require **single or multiple foxes**. Every mission will **add XP** to your Foxes. This will be used to calculate the **level** of your foxes.

TFFs will earn XP **4 times slower** than FFFs.

Tier 1 Foxes (Level 40+) will receive an **extra 25% increased fame** for every mission completed.

You can check your Foxes levels [here](#).

Additionally, you may install the **Official Chrome Browser Extension** to view the **FAME Levels** and available **Missions for Foxes listed for sale on Magic Eden!**

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POPULAR TOOLS



FAMOUS TOKEN MARKET



RAFFLE



MISSIONS



STAKING



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FOXES UTILITY SFOXY DENIS MERCH CONNECT WALLET

Stake Your Foxes

Earn \$FOXY by staking your Foxes. It's just that simple.

Foxes are staked for a minimum of 3 days, with no maximum duration. Each staked Fox accumulates \$FOXY over time. Once claimed, you'll be able to use these utility tokens for upcoming mints, new generations of Foxes, and a whole slew of other features to come.

FFFs earn 100 \$FOXY a day while TFFs earn 25 \$FOXY.

Global % of Foxes Staked	You've staked	Total Minimum USD Locked	Total Minimum SOL Locked

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You may need to refresh after connecting your wallet.

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FOXES

UTILITY

SFOXY

DENS

MERCH

CONNECT WALLET

FOXY BOUTIQUE

WEN MERCH?!

Foxy Merchandise is now available!

Prices and payments will be in USDC.

Please note that while you will be required to enter your shipping particulars during the checkout, this information will be sent directly to the retailer handling the shipping. Famous Fox Federation will NEVER store your personal particulars.

Merch provided by **W3W**. Please contact support@w3w.ai for shipment related support.

WEN MERCH?!

Foxy Merchandise is now available!

Prices and payments will be in USDC.

Please note that while you will be required to enter your shipping particulars during the checkout, this information will be sent directly to the retailer handling the shipping. Famous Fox Federation will NEVER store your personal particulars.

Merch provided by **W3W**. Please contact support@w3w.ai for shipment related support.



NFT

NON-FUNGIBLE TOKEN

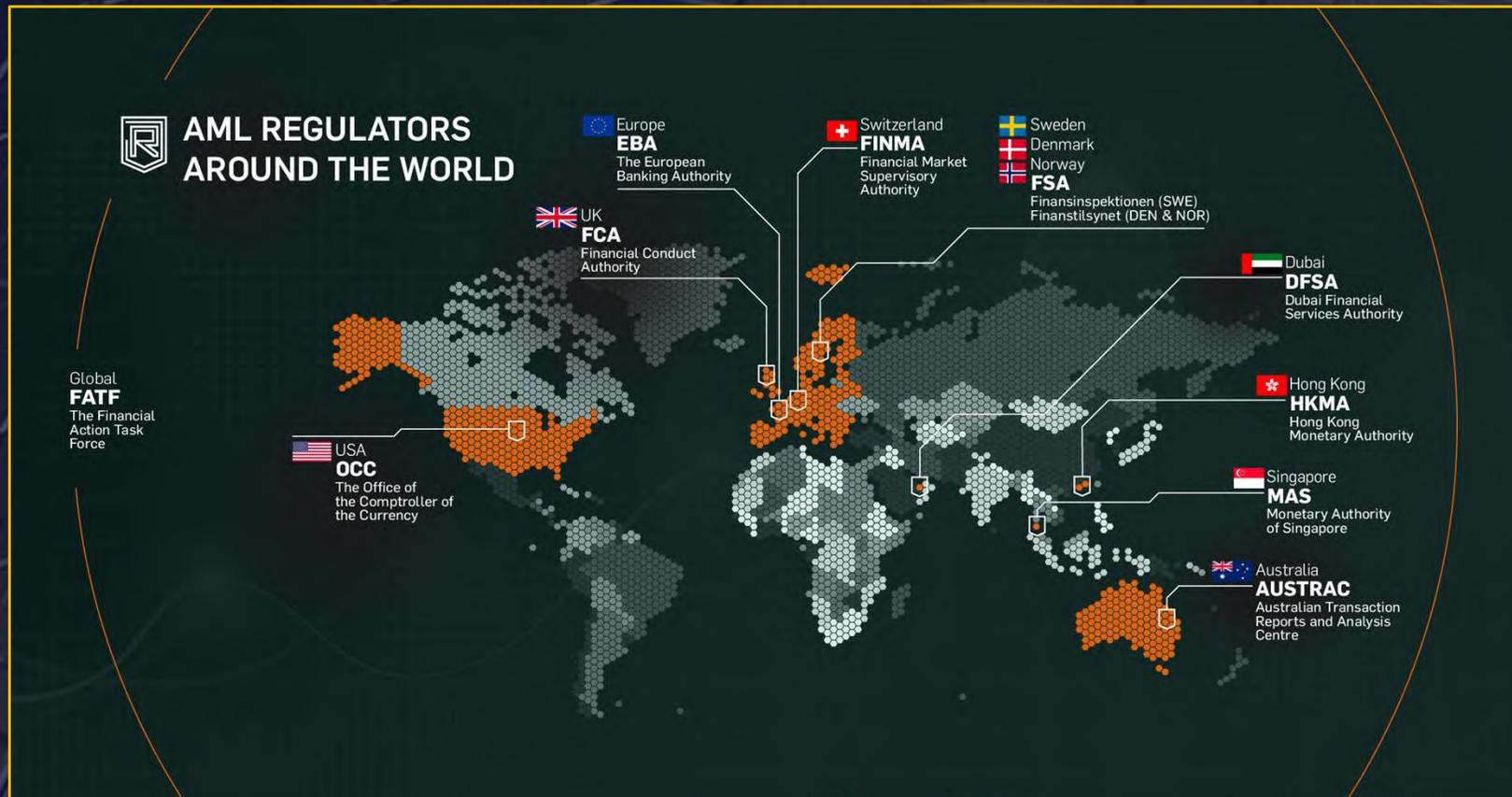
CRIMINAL ABUSE OF NFTS



OECD International Academy for Tax Crime Investigation
Conducting Financial Investigations



VULNERABILITIES



NFTs are currently NOT bound by laws and regulations!

VULNERABILITIES

Many NFT platforms do not perform KYC/AML checks!



VULNERABILITIES

**Shifting large amounts
of money in a
borderless, partly
anonymous market!**



VULNERABILITIES



**The most expensive
NFTs are exchanged
between a small number
of wallets!**

**Ability to add/create
value to something
trivial!**



NFTs and Money Laundering



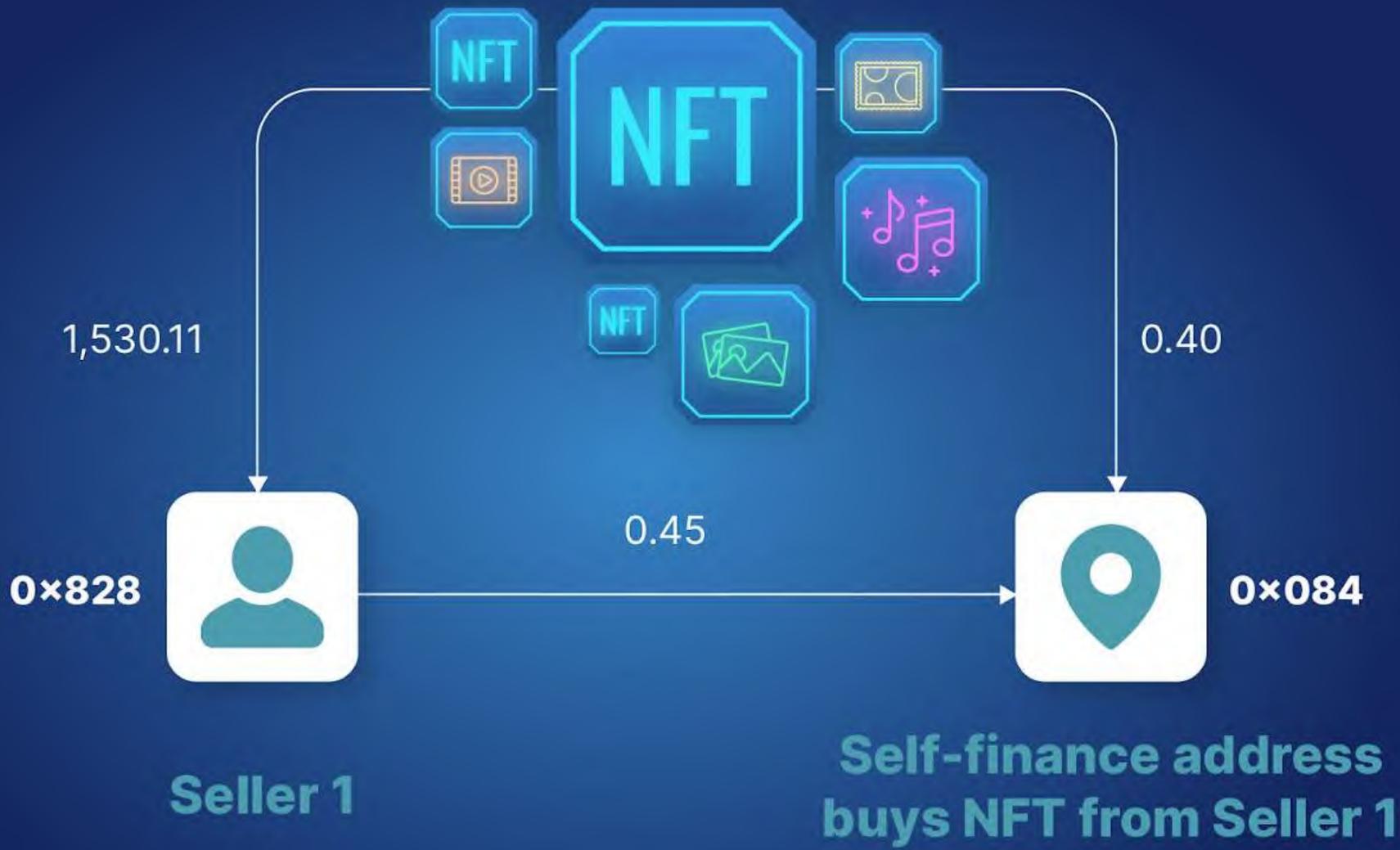
WASH TRADING

A wash trader would buy and sell their own NFT so that it will show inflated volume and interest and possibly a price increase. (The wash trader controls both the buy and sell prices so they can buy it at a higher price from themselves.) This behavior can be repeated over and over.

As a result, outsiders seeing this increased activity might consider buying the NFT at an inflated price. Once the NFT is sold to an outsider, the NFT creator pockets the difference.



NFT marketplace



NOTHING HAS CHANGED



Dirty/illicit money



Convert into crypto



Buy a NFT (or create a NFT)



Artificially inflate prices by planted counterparty who buys at a higher price



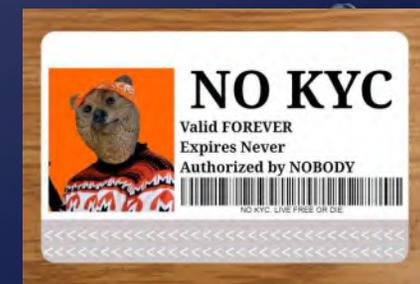
Create an account WITH KYC and a verified bank account



Buy your own NFT back!



Convert into fiat money



ONLINE GAMBLING





MONEY LAUNDERING

THROUGH VIDEO GAMES

ONLINE GAMBLING

<http://zed.run>

OWN CHAMPION RACEHORSES

Build your virtual stable of champions and use your skill to dominate on the racetrack against global competitors for big rewards.

PLAY NOW



MARKETPLACE VOLUME

\$158M+

RACES RUN

3.5M+

USD WON

\$60M+

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← Back

Breeding 200

FEMALE

Hot Clementine

You have selected Hot Clementine, she is a beauty.



Nakamoto

Z1 Genesis

Filly

Hell Red

PERFORMANCE

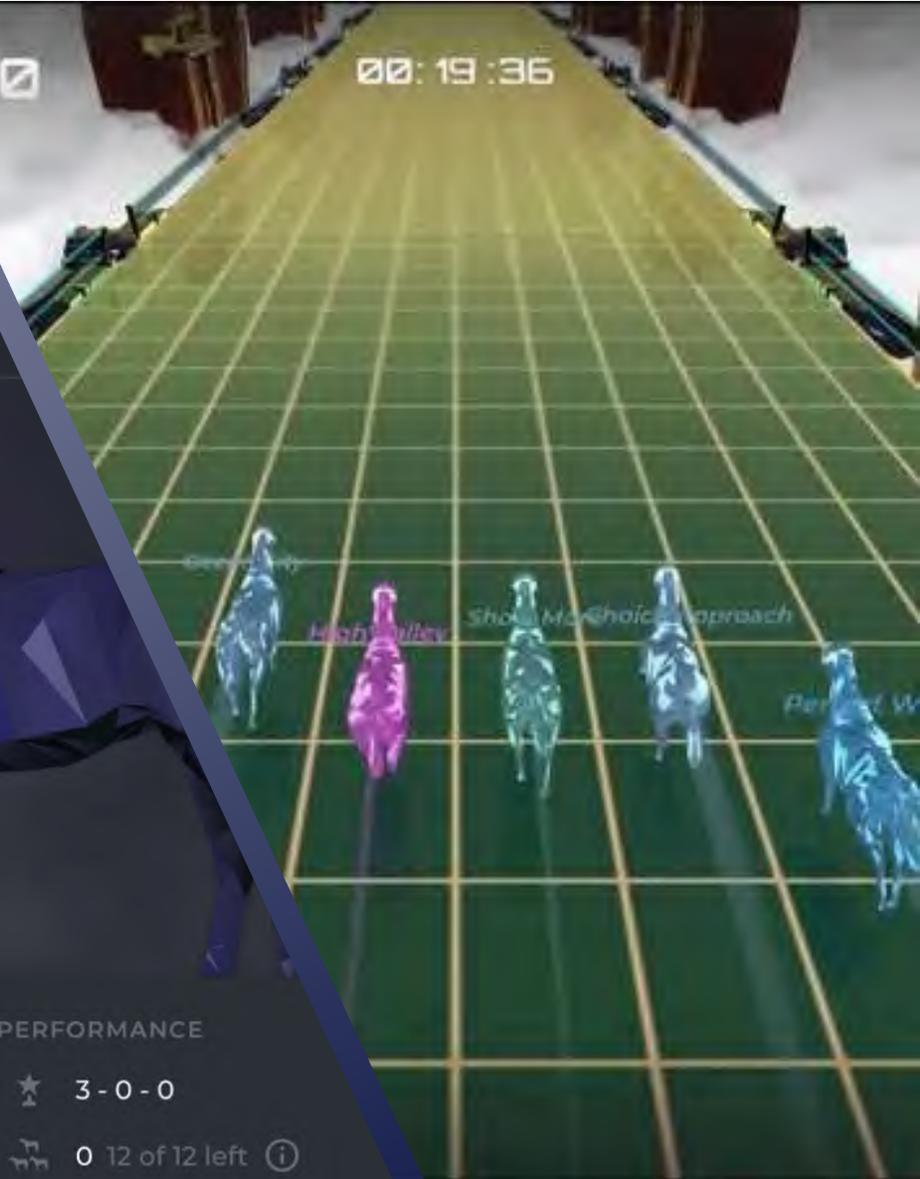
3 - 0 - 0

0 1 of 12 left

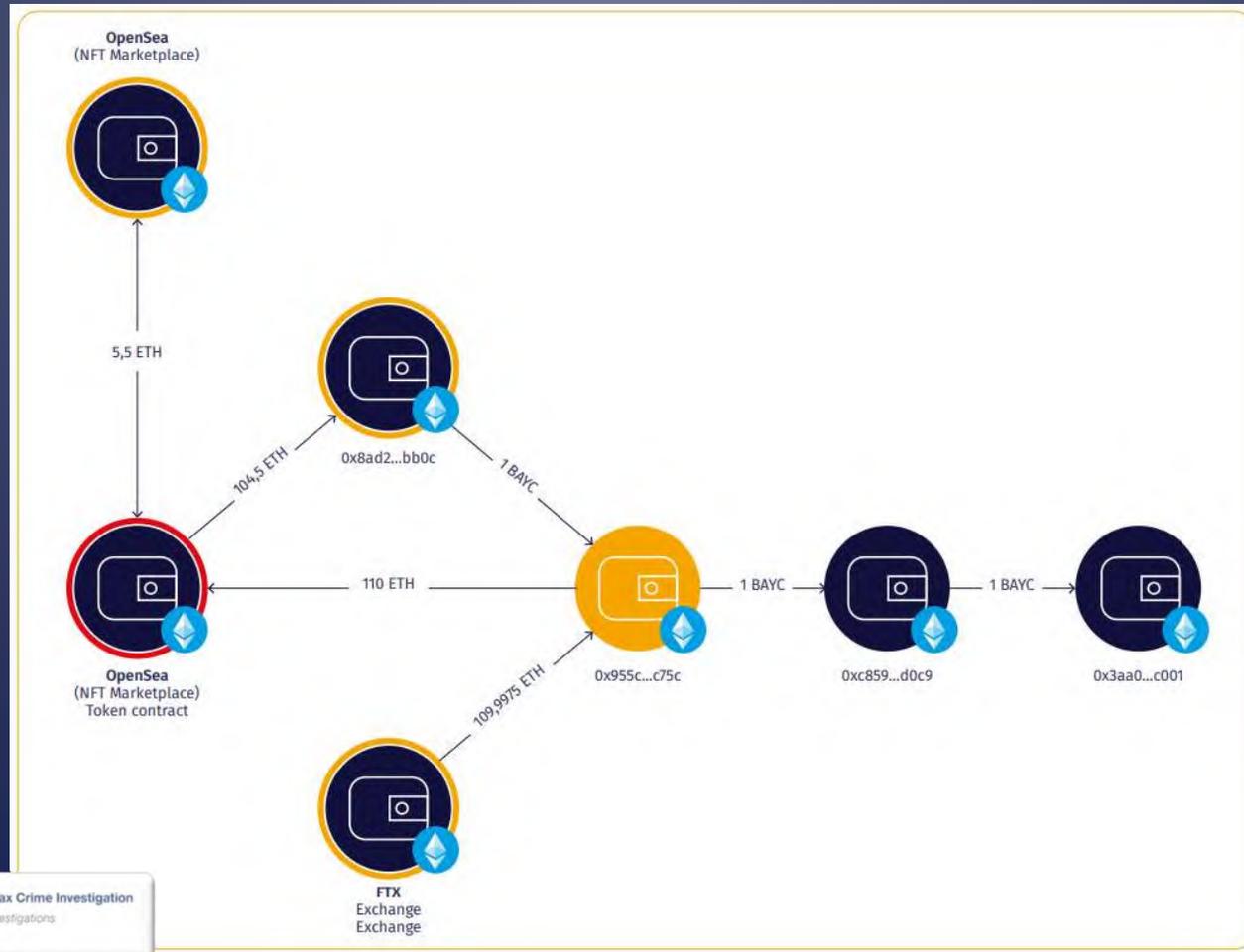
PERFORMANCE

3 - 0 - 0

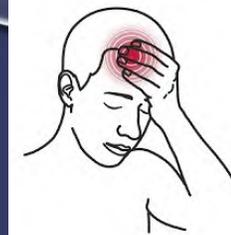
0 12 of 12 left



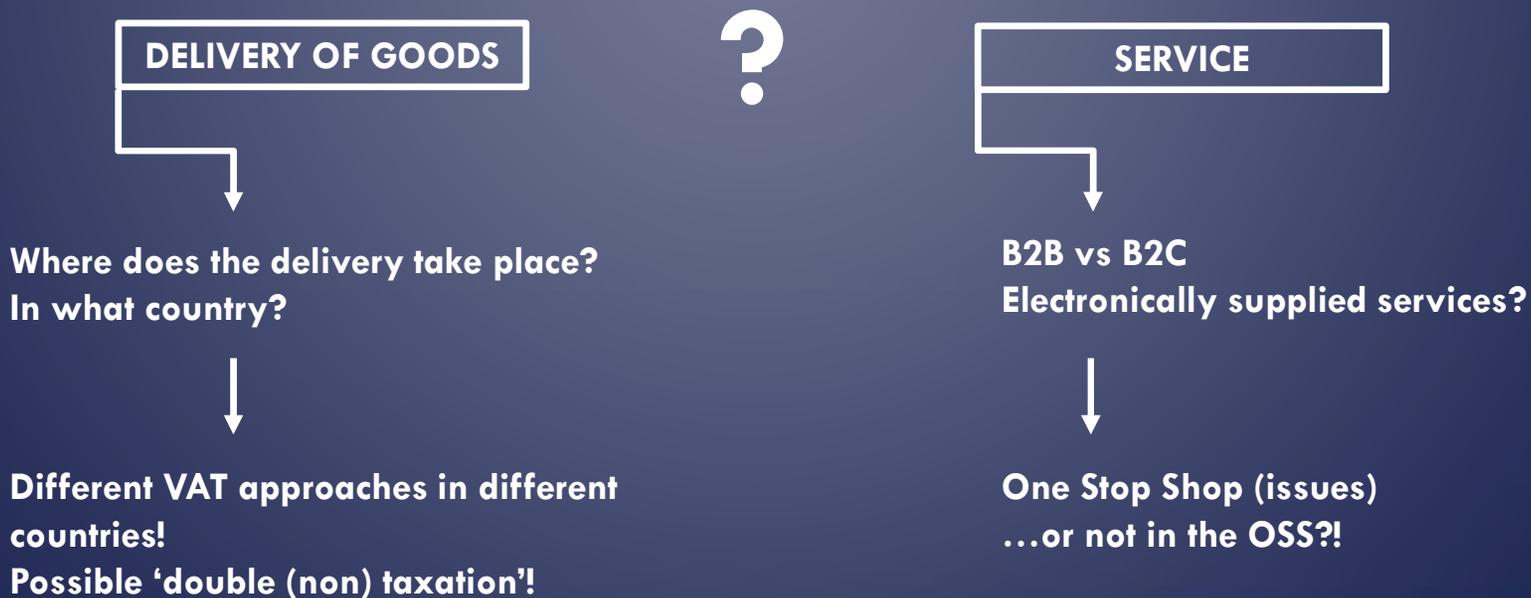
WHAT DOES A NFT TRANSACTION LOOK LIKE?



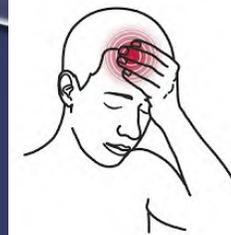
NFTS AND VAT CHALLENGES



1) WHAT ARE WE TALKING ABOUT?



NFTS AND VAT CHALLENGES



1bis) WHAT ARE WE TALKING ABOUT?

A transfer of physical property/ownership?

- Full ownership?
- Partial ownership?

A license to use something (gaming)?

A license to access something (music)?

Royalties (music/artwork)?

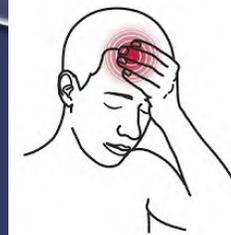
Copyrights (music/artwork)?

Different VAT
treatment?!

Different VAT rates?!

What if the link between the NFT and the asset
is broken?!

NFTS AND VAT CHALLENGES



2) TAXABLE AMOUNT?

- NFTs mostly sold by bidding.
- Ability to add/create value to something trivial!

Arm's length principle?
Fraud-prone?

3) VAT RATES?

A transfer of physical property/ownership?

A license to use something (gaming)?

A license to access something (music)?

Royalties (music/artwork)?

Copyrights (music/artwork)?

Different VAT rates in different countries?!

Danger of taxshopping!



The image features a dark, almost black background. In the upper and lower portions, there are wisps of smoke or flames. The smoke is primarily a deep blue color, while the flames are a bright orange and yellow. The overall effect is dramatic and somewhat ominous.

ARE YOU
READY FOR IT

**THERE
MAY BE
TROUBLE
AHEAD.**

MT(IC) FRAUD VIA NFT'S



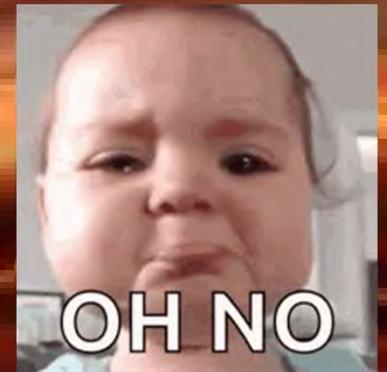
Belgian company
buys an NFT from...



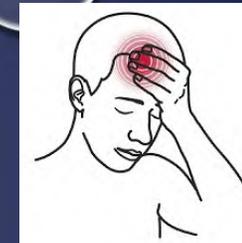
...with the reverse
charge mechanism!



Selling the NFTs on the
local market
...with Belgian VAT!



NFTS AND ENFORCEMENT CHALLENGES



NFT marketplaces/platforms:

- Important source of information
- 269 platforms, 2.460.000 wallets, 10.275.000.000 \$, 231.000.000.000 \$
- Even in colder prevailing market conditions, still high trading volume?!
- Where to go to? (USA, HK, ?, ...)
- GDPR?
- Legal powers of tax administrations/law enforcement?

NFTs & follow the money:

- Payment methods (debit/credit card, Paypal, crypto's)
- Payment via cryptocards, the investigators nightmare?! (eg advcash.gi)
- Responsibility/accountability of the platforms/marketplaces!?

NAME	NFTS	BLOCKCHAIN	CATEGORIES	COMMISSION	PAYMENT METHODS		ACTIVE SINCE
					CREDIT CARD	PAYPAL	
OpenSea	599	ETH, MATIC, KLAY	Utility, Collectibles, Trading Cards, Art, Domains, Virtual Worlds, Sports, Gaming Assets	2.50%	×	×	2018
GhostMarket	18	SOUL, NEO, BSC, MATIC, AVAX, ETH	Art	2.00%	✓	×	2020
Crypto.com NFT Platform	5	CRO	Collectibles	0.00%	✓	×	2021
HodDooi.com NFT Marketplace	3	BSC	Art, Collectibles	15.00%	×	×	2021
BMail	18	ETH, MATIC, KLAY		1.00%	×	×	2022
Waxtash Marketplace	18	WAX	Trading Cards, Collectibles	0	×	×	2020
Blockparty Marketplace	18	ETH	Art	0	✓	×	2020
World of Ether Marketplace	1	ETH	Trading Cards, Collectibles, Gaming Assets	0	×	×	2019
MLB Champions Marketplace	1	ETH	Sports, Gaming Assets	0	×	×	2018
Enjin Marketplace	21	ETH	Trading Cards, Art, Virtual Worlds, Utility, Domains, Gaming Assets	0	×	×	2019
SuperRare	10	ETH	Art	15.00%	×	×	2018
Score Marketplace	5	ETH	Sports, Trading Cards, Gaming Assets	0.00%	✓	×	2019

Mission impossible? No information, no taxation (investigation)!



READY FOR METAVERSE

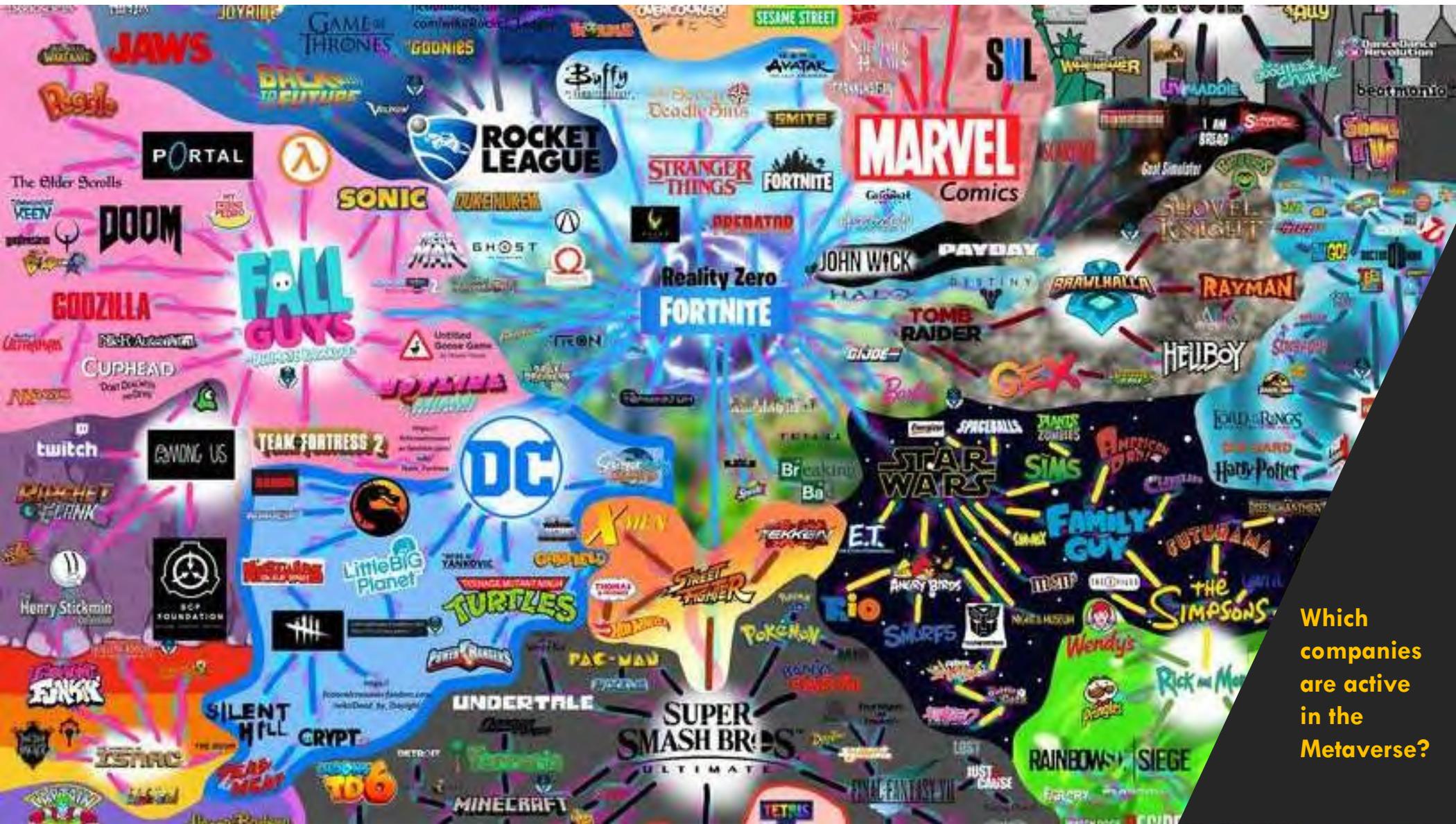
JOIN THE NEW ERA



METAVVERSE

A digital avatar of a man in a dark suit, white shirt, and orange tie, wearing a VR headset and yellow gloves. He is standing in a virtual space with a grid floor and a background of binary code (0s and 1s) and glowing blue particles. The avatar is positioned on the right side of the image, with the word 'METAVVERSE' in large, bold, white letters to its left.

'The **Metaverse**' usually refers to a virtual world in which people can come into contact with each other online. It is a network of virtual 3D spaces in which users can perform all kinds of activities via an avatar, a digital doppelganger.



Which companies are active in the Metaverse?





The banks are also exploring the Metaverse: JP Morgan opens a lounge in Decentraland.



Ariana Grande
gives a music
concert in the
Metaverse of the
video game
Fortnite!

27,7 million viewers
> 20 million USD revenues

Advertising and Marketing

In the context of advertising and marketing, the metaverse can be defined as an enduring, 3D and virtual space where users can spend their time and be targeted with branded content and sales promotion tactics. The closest analogy these days would be social media, where users log in, interact with their friends, family, and peer network — and in the course of these interactions, they come across brands, ads, sponsored content, and calls for conversion. Over time, social media has evolved with direct-to-customer stores where you can pay for products online and have them shipped to your address. Likewise, the metaverse may have 3D "stores" where you can not only watch ads, but also try out products and make purchasing decisions.



LAW ENFORCEMENT AND THE METAVERSE

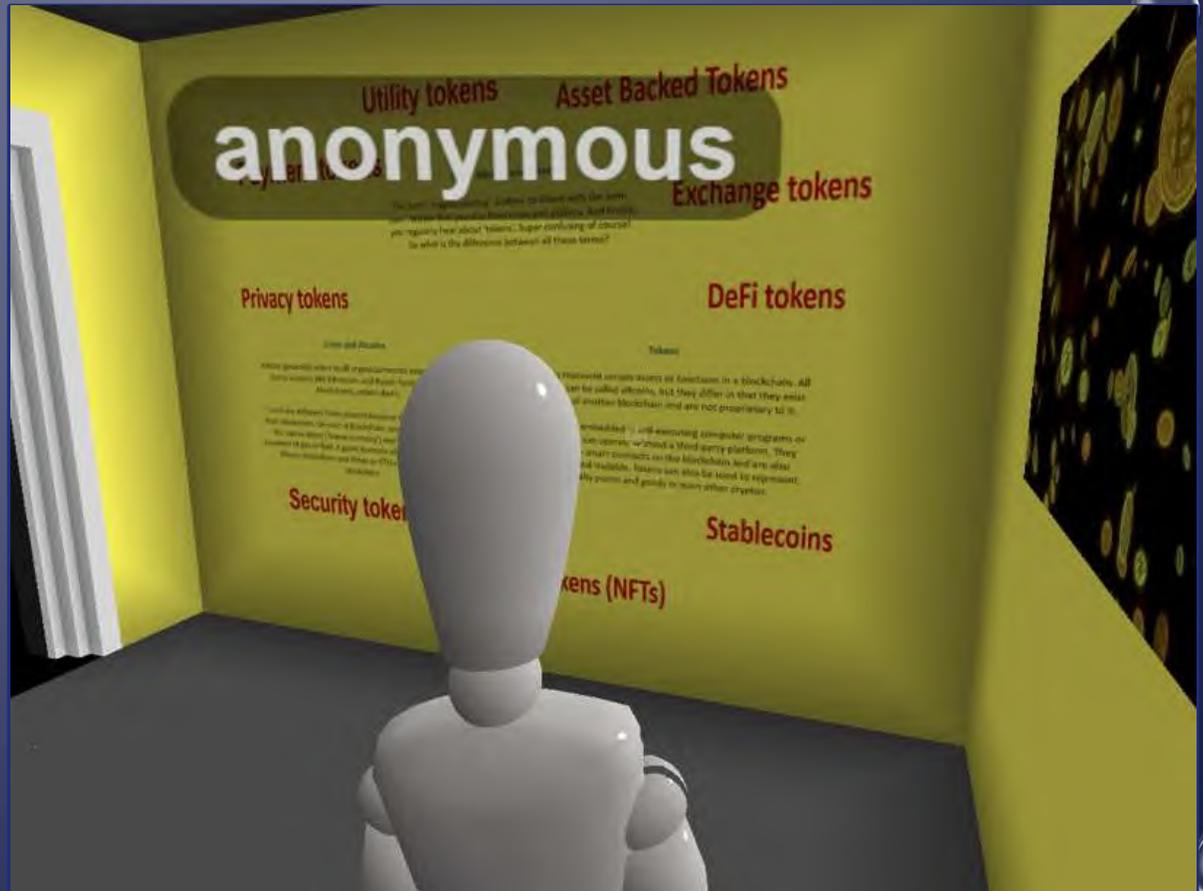


ENLETS TIG event
15th - 17th February 2023
Athens, Greece



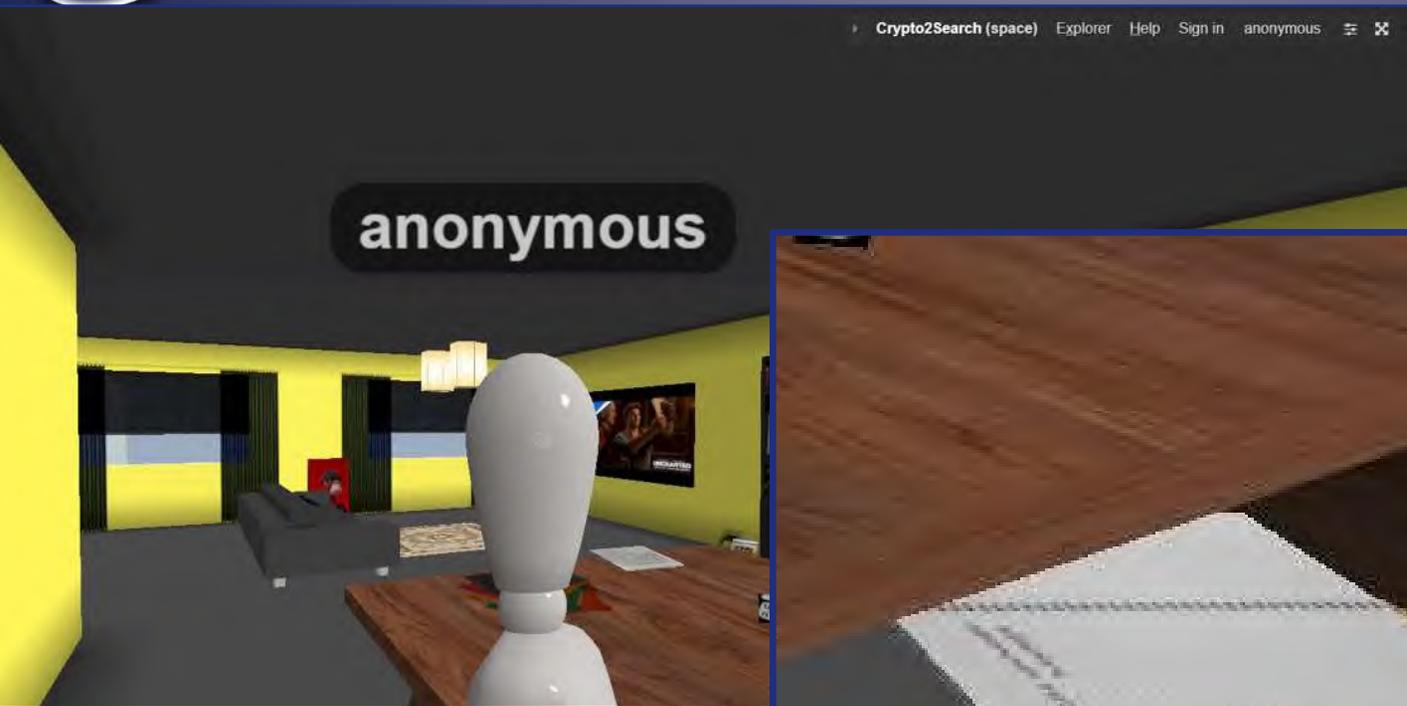
ENLETS Secretariat
Polish Platform for Homeland
Security (PPHS)
Slowackiego 17/11 Street
60-822 Poznań | Poland

LAW ENFORCEMENT AND THE METAVERSE



ENLETS Secretariat
Polish Platform for Homeland
Security (PPHS)
Słowackiego 17/11 Street
60-822 Poznań | Poland

LAW ENFORCEMENT AND THE METAVERSE



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METaverse READINESS

Metaverse Style JP > English > Trend > Netherlands, Switzerland and Lithuania the world's most 'metaverse-ready' nations

Netherlands, Switzerland and Lithuania the world's most 'metaverse-ready' nations

Metaverse Style Japan 編集部 2022/11/28



KEY: 📶 Median fixed broadband speed (Mbps) 🏠 Average monthly broadband package
 📄 Blockchain financial services startups per million people 📦 High-technology exports per capita
 🔍 Annual Metaverse Google searches per million people 📊 Metaverse readiness score /10

Country	📶	🏠	📄	📦	🔍	📊
1 Netherlands	106.51	\$46.17	14.8	\$5,770	24,137	7.74
2 Switzerland	122.76	\$63.73	36.9	\$4,391	30,238	7.61
3 Lithuania	87.21	\$11.13	17.2	\$1,111	10,625	7.39
4 Malta	87.36	\$36.19	-	\$1,532	30,936	7.31
5 France	105.23	\$28.92	4.0	\$1,445	26,559	6.96
6 Sweden	98.45	\$35.41	5.9	\$1,821	22,504	6.82
7 United Kingdom	66.22	\$39.01	23.8	\$991	21,991	6.77
8 Denmark	156.06	\$48.95	7.0	\$2,110	17,416	6.74
9 Luxembourg	93.22	\$55.44	34.4	\$1,262	28,807	6.45
10 Canada	111.76	\$68.26	14.3	\$760	29,585	6.45
11 Republic of Ireland	70.49	\$55.62	13.7	\$8,450	21,021	6.42
12 United States	167.36	\$55.00	11.9	\$510	21,719	6.32
13 Romania	123.31	\$9.00	2.7	\$420	12,446	6.32
14 Germany	75.09	\$27.81	3.5	\$2,523	16,305	6.30
15 Cyprus	33.44	\$44.89	42.8	\$72	34,082	6.24
16 Finland	92.12	\$36.13	10.1	\$991	13,967	6.13
17 Latvia	61.62	\$18.08	-	\$1,032	9,075	6.13
18 New Zealand	133.44	\$59.33	14.1	\$219	21,844	6.07
19 Czech Republic	48.15	\$22.74	6.1	\$3,858	8,883	6.05
20 Austria	62.74	\$44.99	6.6	\$2,376	19,696	6.03
21 Hungary	101.08	\$15.06	1.6	\$2,026	6,055	5.93
22 Slovakia	51.89	\$16.69	5.1	\$1,546	7,250	5.89
23 Slovenia	69.64	\$45.61	12.3	\$1,241	14,115	5.82
24 Belgium	83.63	\$55.76	4.1	\$4,507	21,816	5.76

 **EUROPOL**


INNOVATION LAB



LAW ENFORCEMENT AND THE METAVERSE

IDENTITY THEFT

As the virtual representation of users in the metaverse becomes more realistic and permanent, this provides opportunities to convincingly copy user appearance (so called deepfakes).

With more advanced ways to interact with the system by using different sensors, eye tracking, face tracking and haptics for instance, there will be far more detailed biometric information about individual users. That information will allow criminals to even more convincingly impersonate and steal someone's identity. Moreover, this information may be used to manipulate users in a far more nuanced, but far more effective way than is possible at present on the internet

AI can be used to process what you are looking at, how you feel, or how you interact with people, and can this be used to influence people, This is, of course, an issue on the internet in general already, but metaverse applications, because of the significant increase in the amount of valuable biometric information it can gather, will present vastly more problems in this regard.



LAW ENFORCEMENT AND THE METAVERSE

IDENTITY THEFT

A person's identity is defined by more than the appearance or avatar the user has. A user generates data through interactions with the platform. That data may become so detailed it may feel like a very accurate representation of the user's identity.

Criminals have already been selling digital fingerprints on the dark web, which imitates the user's device's characteristics and behaviour

This makes a very strong identification, or know your customer (KYC), procedure very important for metaverse platforms, in order to prevent identity theft and provide trust between users, as well as provide law enforcement with the means to investigate crimes committed on the platform.

The question will be how the platforms handle this kind of data, in what ways is it processed and stored, and what safeguards are implemented to prevent the harvesting of this information by third parties. It will remain to be seen how well the implementation of these platforms conform to the GDPR.

Criminals may also impersonate brands as well as people.



LAW ENFORCEMENT AND THE METAVERSE

HARASSEMENT AND (CHILD) ABUSE AND EXPLOITATION

Harassment on the internet is already a significant issue, with as many as 58% of girls in an international 2020 Plan International survey having experienced online harassment.

In 2007, one avatar in Second Life allegedly raped another. A number of internet bloggers dismissed the simulated attack as nothing more than digital fiction, but police in Belgium opened an investigation against the perpetrator

Within 90 seconds after joining Meta's venues girls are being sexual harassed!

TERRORISM

With more immersive technology and related generated data at their disposal, it will become easier for terrorists to select and target vulnerable people and tailor their messages to their biases. That will enable them to more effectively target their propaganda and recruit people.



LAW ENFORCEMENT AND THE METAVERSE

TERRORISM

As an increasingly accurate and complete digital twin of reality becomes available, this may provide real-time information on planned targets.

The metaverse may allow users to create a virtual world as they envision the world should be, enabling them to create a virtual Caliphate or white supremacist state for example.

For context, Nazi gas chambers have already been reported in Roblox.

AND SO ON...



EURSPOL



INTERPOL



INTERPOL

METaverse

A LAW ENFORCEMENT PERSPECTIVE

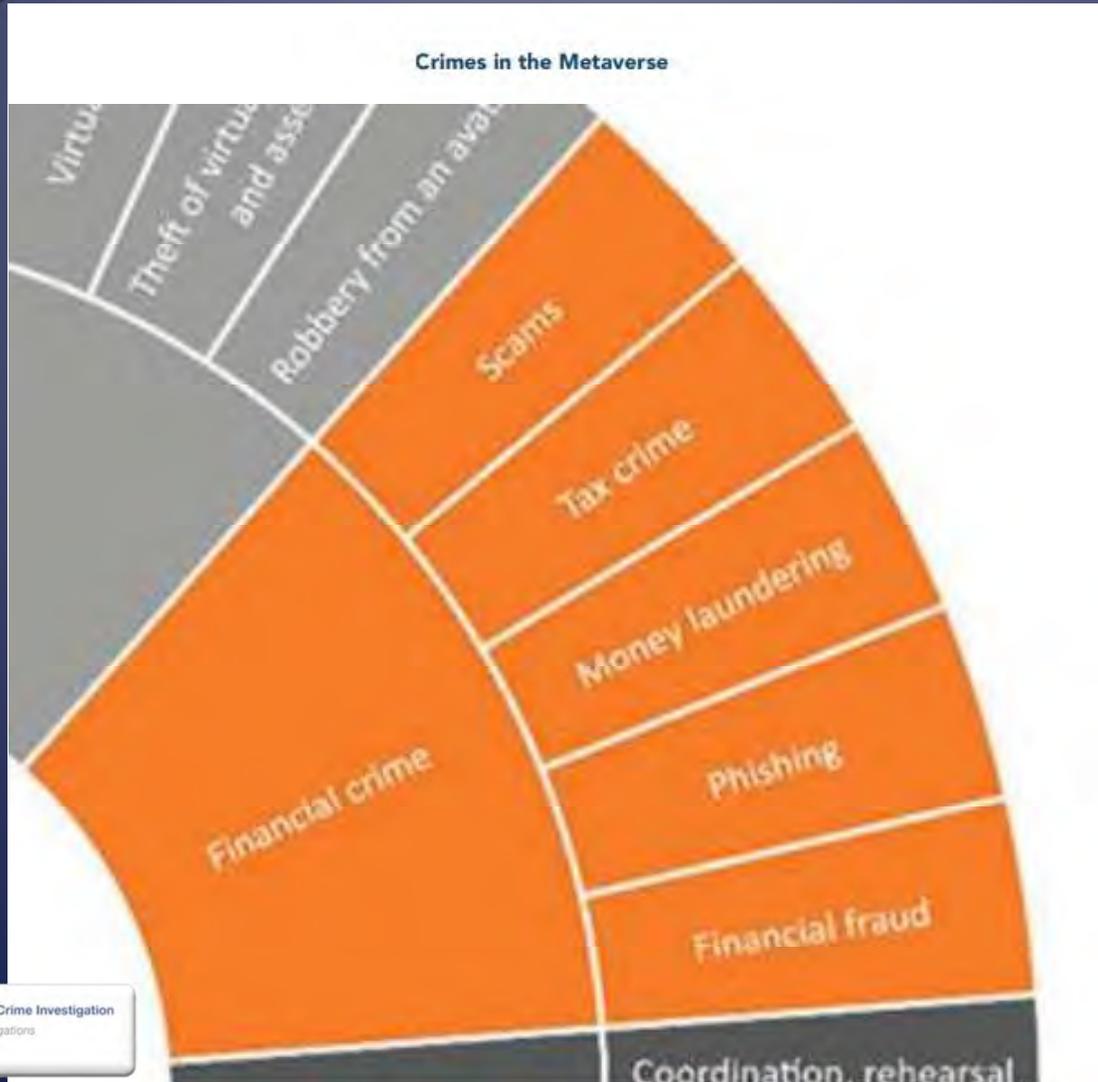
Use Cases, Crime, Forensics, Investigation, and Governance



OECD International Academy for Tax Crime Investigation
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Typology of crimes in the Metaverse.



INTERPOL



OECD International Academy for Tax Crime Investigation
Conducting Financial Investigations



Typology of crimes in the Metaverse.

Financial fraud

Various financial fraud can be committed through hacking, social engineering, virtual identity theft, etc.

Money laundering

Criminals may buy digital assets such as NFTs or virtual currencies with proceeds of crime and sell them for clean assets, restricting the capacity to trace the money's origin source.

Tax crime

Criminals may establish unclear ownership structures on digital assets to obscure their illegal activities and evade financial trace and taxes.



INTERPOL



INTERPOL

OECD International Academy for Tax Crime Investigation

Conducting Financial Investigations



Introducing DopeWarz

Combining the entertaining and addictive nature of *being a gangster for a day*, with the ability to earn real world tradeable assets, DopeWarz plans to become a metaverse with an in-game virtual economy mimicing the supply and demand models in cities around the world.

Play 2 Earn

The in game economy will allow players to earn \$DDZ (DirtyDollarz) for drug trades and convert player's time investment into upgrades to player's DOPEZ & DOZ which will be tradeable on our Black Market as NFT's on the Binance Smart Chain. Launder \$DDZ into our governance and utility token \$DWZ and use it to further upgrade gameplay or even buy BLOCKZ to earn passive income and influence the government.

Gameplay

The game will focus on the virtual economy. The Company are developing mechanics to effectively create dynamic supply and demand models for the in game Drugz. Dopez will be able to make trades, evade Police, and travel to other Cityz to make more deals.





HIGHER LIFE CBD DISPENSARY

Welcome to the Future of Ecommerce

Higher Life CBD welcomes you to the world's first dispensaries on the Ethereum blockchain. Our metaverse dispensary offers you an immersive, gamified shopping experience, all within the virtual realm.

We offer everyone a unique opportunity to access 100% organic, all-natural, and high-quality CBD products anywhere in the United States. Our virtual dispensary is designed to create an enjoyable shopping experience where you can browse through our collection, purchase CBD products online, and physically receive your order right at your doorstep.

By breaking geographic barriers, Higher Life CBD has been featured in Forbes, The Wall Street Journal, High Times Magazines, Fox, USA Today, LA Weekly, Herb, Benzinga, and Yahoo Finance.

[ENTER THE METAVERSE](#)



OECD International Academy for Tax Crime Investigation
Conducting Financial Investigations





Africa metaverse

Discover a new approach for promotion of African cultural heritage!

Concerts and Parties

Re-live our epic events! This Launch Party was to celebrate the opening of the African NFT Community's Ubuntu Exhibit from May 22 - July 10, 2022

Presentation

Africa metaverse is a digital platform which aims to promote African cultural heritage (tangible, intangible, natural) through gamified experiences, in order to bring together the countries of Africa in a platform, creating an African virtual ecosystem.



Bekijken op YouTube

LET'S BREAK
OUT!



OECD International Academy for Tax Crime Investigation
Conducting Financial Investigations



Group 1 & 2: During a house search you find a hardware crypto wallet. What are the steps you are going to take? What are the problems you expect to have, if any.

Group 3 & 4: During a house search you find a crypto wallet on your target's phone. What are the steps you are going to take? What are the problems you expect to have, if any.



Asset Recovery

COURT HEARING

led to notify _____, to the Sheriff of _____ COUNTY
ing in the case of _____ No. _____ County
, 20 _____ Court _____ under _____



CONSIDERATIONS PRIOR TO SCENE ATTENDANCE



- **WHAT INTELLIGENCE HAS BEEN RECEIVED INDICATING THE SUSPECTS INVOLVEMENT IN POSSESSION/USE OF CRYPTOCURRENCY?**
- **HOW IS CRYPTOCURRENCY USED IN THE CRIMINAL ACTIVITY IDENTIFIED? WHAT POTENTIAL INSIGHTS DOES THIS PROVIDE ON HOW CRYPTOCURRENCY WILL BE STORED BY THE SUSPECT?**
- **WHAT SECURITY MEASURES MAY THE SUSPECT HAVE PUT IN PLACE? WHAT OPPORTUNITIES ARE THERE TO OVERCOME THESE?**
- **HOW WILL WE AIM TO IDENTIFY CRYPTOCURRENCY ASSETS HELD BY THE SUSPECT?**
 - E.G. COMPUTER EXAMINATIONS, MOBILE PHONE SEIZURE, SEARCHES FOR RECOVERY SEEDS AND HARDWARE WALLETS**
- **WHAT TOOLS AND PROCESSES WILL BE USED TO CONFIRM WHAT ASSETS ARE HELD BY THE SUSPECT?**
 - E.G. SEARCHES OF ADDRESSES ON WEBSITES, USING RECOVERY SEEDS, OPENING WALLET SOFTWARE ON DEVICES.**
- **WHAT EQUIPMENT IS NEEDED TO SUCCESSFULLY COMPLETE A SEIZURE IN THE CIRCUMSTANCES?**
- **CAN WE GUARANTEE ACCESS TO THE INTERNET?**



Seizure at scene of physical entity containing keys to cryptocurrency assets.

1. Seize the medium containing the private key/recovery seed. This can be paper wallets, hardware wallets, written records of recovery seeds etc.

2. Seize the passwords/codes related to wallets. Consider any 2FA devices which might be required

3. If any public keys/asset addresses are visible check for values on a block explorer. Record these and any transaction history displayed.

4. When placing passwords/codes, paper wallets and private keys/recovery seeds in exhibit bags ensure they have been placed in an envelope first. This envelope should be sealed at this point.

5. Exhibits should be brought to a safe place such as a virtual currency safe at a secure location as soon as possible.

Inform Financial Investigators of seizure

VIRTUAL CURRENCY SEIZURE



HM Revenue
& Customs

POINTS TO CONSIDER



It will not always be necessary or advantageous to seize the cryptocurrency asset. It might be of such limited value that it does not seem appropriate to seize. Alternatively we may feel other actions we have taken has sufficiently secured the asset. This is a discretionary decision for the individual completing the process. However it is important on each occasion to provide a clear policy log detailed the rationale for decisions made.

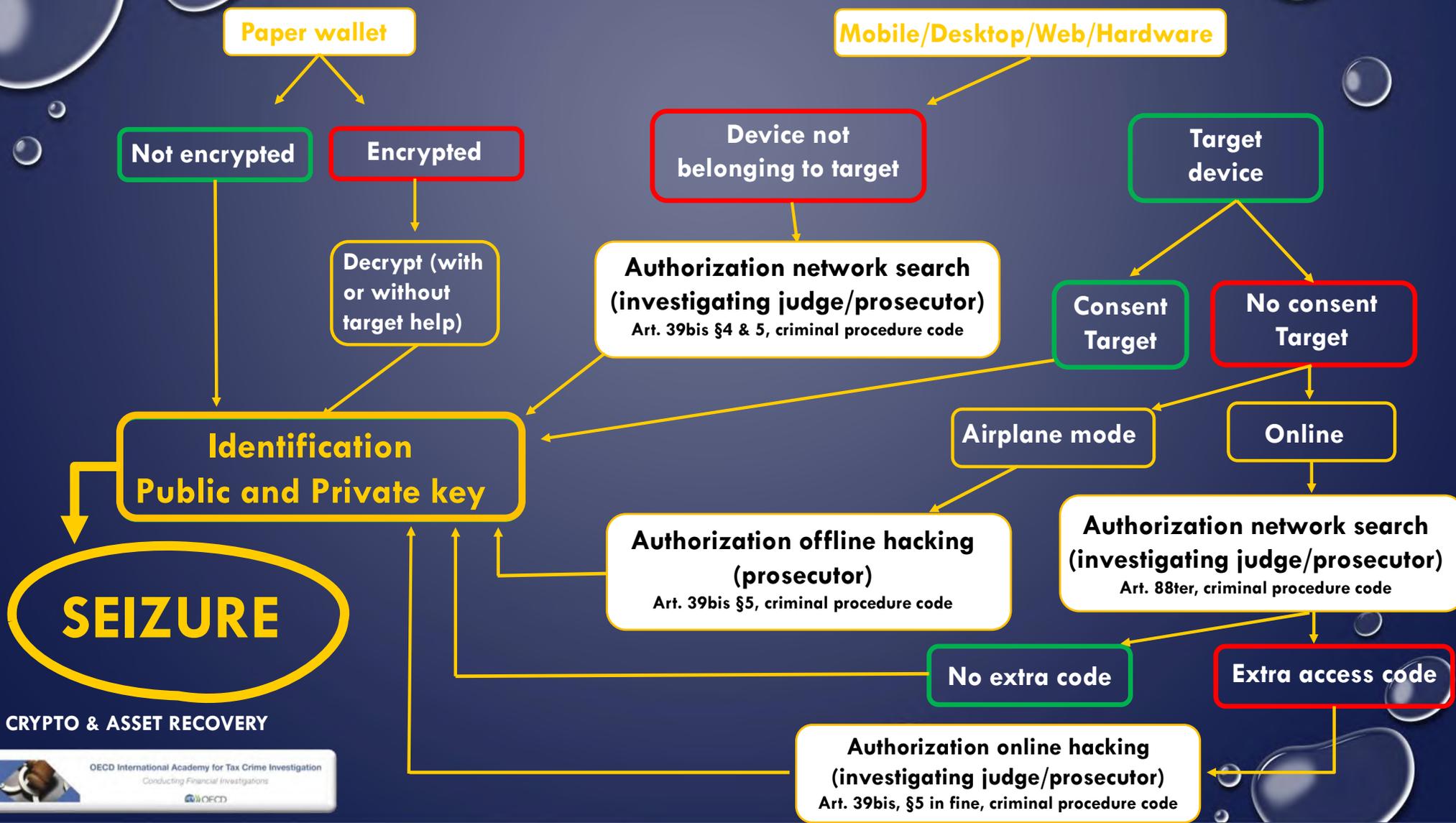
It is necessary on ever occasion to fully record the transaction history, addresses linked to the wallet and amount of cryptocurrency remaining. The matter can then be discussed with FI's at a later point to identify if there are any proceeds of crime opportunities over historic values or holdings of the asset etc.

Some wallet applications may have different transaction histories, transparent and shielded. Always check for this. It's possible that hardware wallets will have hidden accounts on them. These usually have a 25 word recovery seed. Check the scene for anything of this nature to help identify this.

POINTS TO CONSIDER



- **PLANNING AN INVESTIGATION STRATEGY IS AN IMPORTANT PART OF EFFECTIVELY INVESTIGATING SUCH OFFENCES. AS THE SAYING GOES FAIL TO PREPARE, PREPARE TO FAIL!**
- **THIS EXERCISE SHOWS HOW BLOCKCHAIN ANALYSIS IS NOT A SIMPLE SUBJECT. THERE IS A LOT OF NUANCE AND IT IS NOT A QUICK ENQUIRY. THIS IS WHY IT IS IMPORTANT TO HAVE A PROCESS THAT ALLOWS YOU TO REVISIT INFORMATION AND SPEND TIME ANALYSING IT. THE INVESTIGATION STRATEGY ALSO NEEDS TO RECOGNISE THIS AND SEEK TO EXPLORE EVERY OPTION AVAILABLE TO PROGRESS THE CASE.**
- **IT ALSO SHOWS HOW QUICKLY YOU COULD GET LOST AS ANALYSING OVER 4,000 TRANSACTIONS IS NOT EASY! THIS IS WHY PARAMETERS ARE IMPORTANT. ALSO IDENTIFYING TECHNOLOGY WHICH CAN HELP WITH ANALYSIS IS KEY TO GETTING THE BEST EVIDENCE OUT OF SUCH ENQUIRIES.**
- **THERE ARE POSITIVES IN COMPLETING BLOCKCHAIN ANALYSIS IF IT CAN BE MANAGED EFFECTIVELY. IT CAN HELP WITH IDENTIFYING SIGNIFICANT EVIDENCE FOR MONEY LAUNDERING INVESTIGATIONS. WE CAN TELL HOW MUCH HAS GONE TO AN ACCOUNT, HOW REGULAR ACTIVITY HAS BEEN, WE CAN USE DATES/TIMES TO COMPARE AGAINST OTHER RELEVANT INFORMATION E.G. TIMES OF OFFENCE OR BANK STATEMENTS.**



CRYPTO & ASSET RECOVERY



CRYPTO & ASSET RECOVERY

Central Agency for Seizure and Confiscation

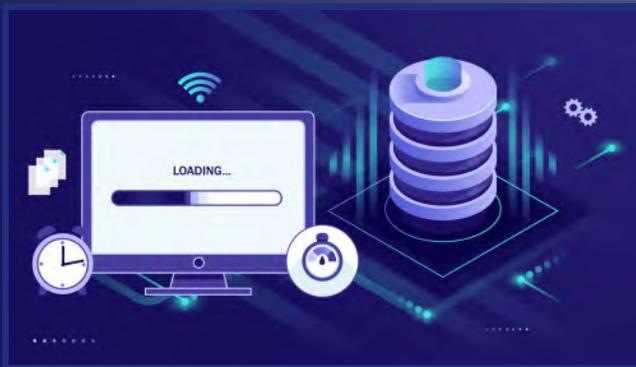


Speed is of the essence!

If the suspect or third parties have a copy of the private key, they can quickly transfer the crypto.

When using a crypto platform: freeze funds so that the suspect can no longer carry out a transfer.

The seizure completed only after mandatory transfer of the crypto by the police to the public address of Central Agency for Seizure and Confiscation!



CRYPTO



Thank 4 u