



BRAZIL

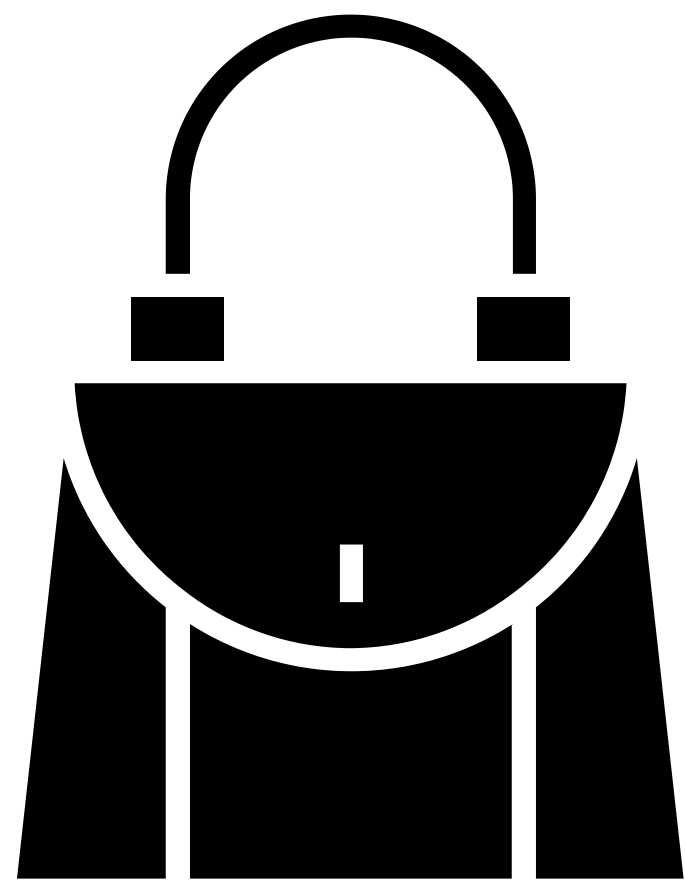


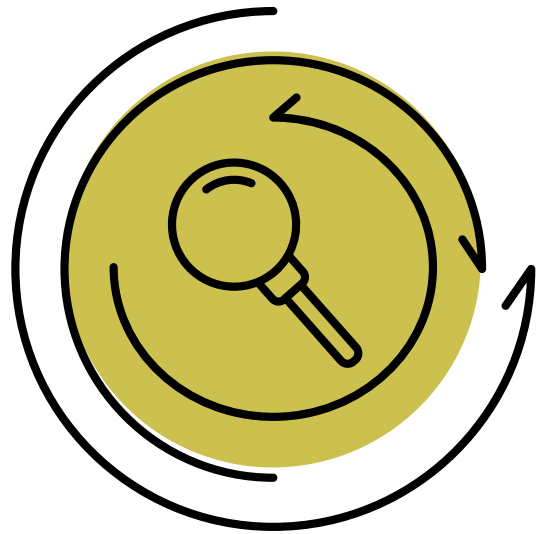
MONEY LAUNDERING

Presentation:
Artur Mattar



CASE I





LOCAL INVESTIGATION:

CUSTOMS OFFICE / RIO DE JANEIRO PORT



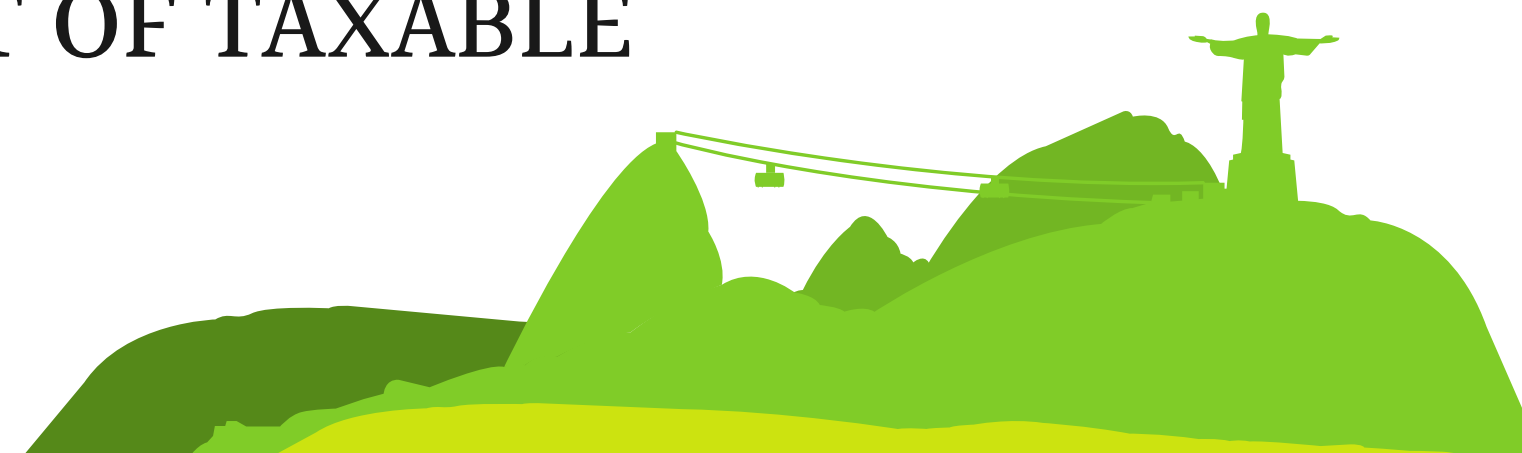
COMPANY:

XX IMPORTATION E EXPORTATION LTD



RISK ANALYSIS:

SUSPECTION OF CONCEALMENT OF TAXABLE
PERSON

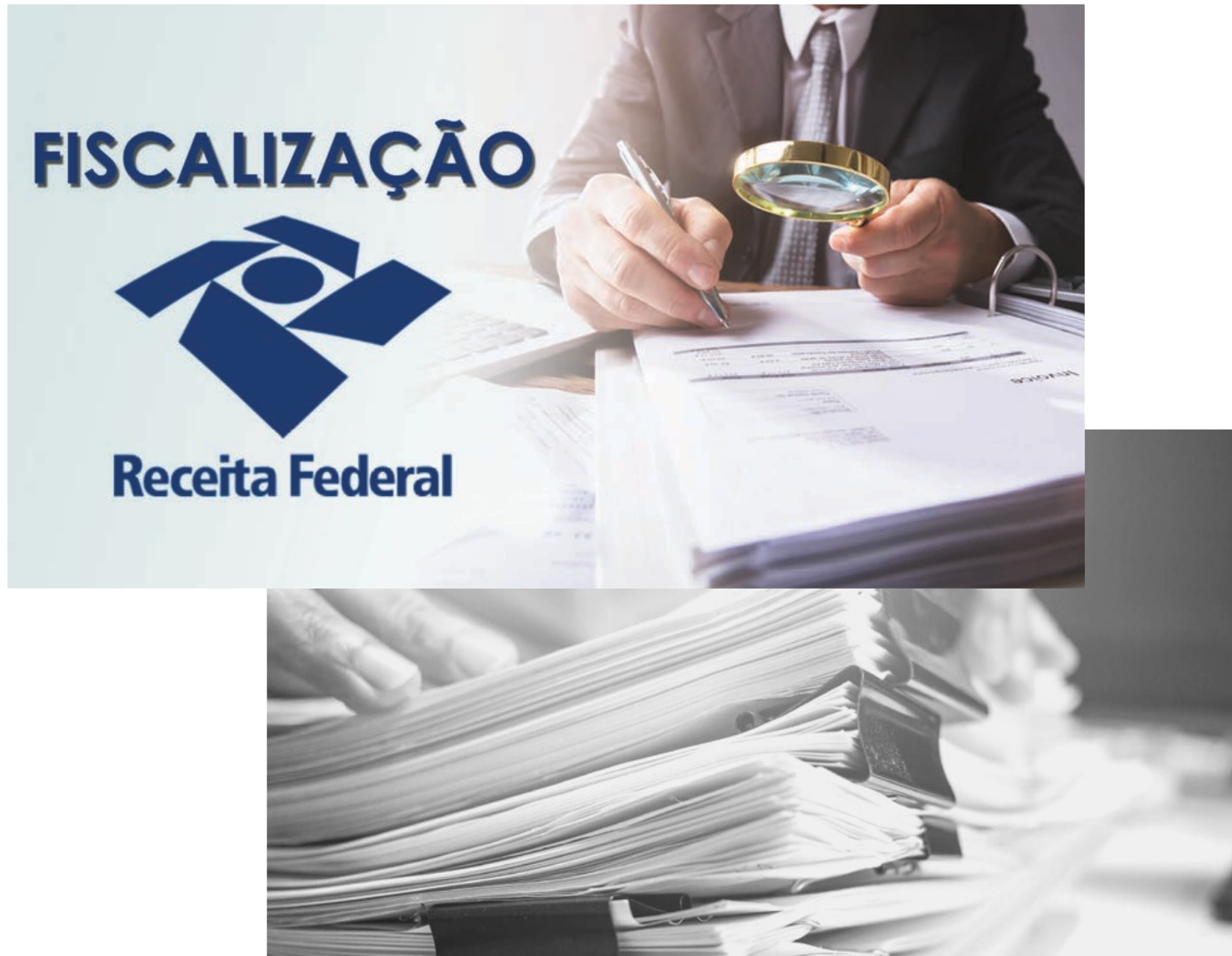


ACTION I



- **IMPORT DECLARATIONS:**

SELECTED FOR ANALYSIS
AND PHYSICAL CONFERENCE.



- **DETECTED:**

- PRODUCTS WITH TAGS FROM ANOTHER COMPANY WERE FOUND.
- SUSPICION OF CONCEALMENT OF THE REAL BUYER.





HIDING OF THE ACTUAL PURCHASER – REAL OWNER

a

- The company's sole partner, J S Rodrigues, joined recently the company and did not submit his Individual Income Tax Returns.

b – The company imported U\$3 million worth of goods last year.

c

- Only 1 (one) registered employee with remuneration – minimum wage.





ACTION II

GOODS RETAINED BY CUSTOMS



INVESTIGATION

- suspicions of concealment of the real seller, buyer or the person responsible for the transaction, by fraud or simulation.





INVESTIGATION – Procedures

Company was notified to:

- Identify the persons who, on behalf of the importer, were responsible for making the import declarations, and for negotiating with the exporter;
- Inform Persons who, on behalf of the exporter, were involved in the negotiation of the goods;
- Submit a copy of commercial correspondence, orders, emails, purchase orders, contracts signed with the exporter, in which specifications, quantity and price of the goods were negotiated;
- Present the international transport and insurance contracts for imported goods, identifying completely and accurately the individuals and/or legal entities involved, indicating their addresses, telephone numbers, e-mails and, if applicable, websites.



INVESTIGATION – Procedures

Company was notified to:

- Inform where the goods imported will be stored, presenting a description of the storage logistics, marketing and transport of the goods to be imported, including the respective contracts with the providers of these services.
- Present recent bills (water bills, phone bills, electricity bills)
- Present the company's articles of association, proving payment of the invested capital by J.S.R (partner)
- Prove the origin and availability of the resources used for the payment of imported goods, taxes, by presenting:
 - exchange contract with bank receipts, proving the SWIFT transfers.
 - bank statement, proving the payment of international freight
 - bank statements of financial transactions in 2019 and 2020
 - Invoices for imported goods from the years 2019 and 2020.



GOODS DELIVERED WITHN SECURITY DEPOSIT

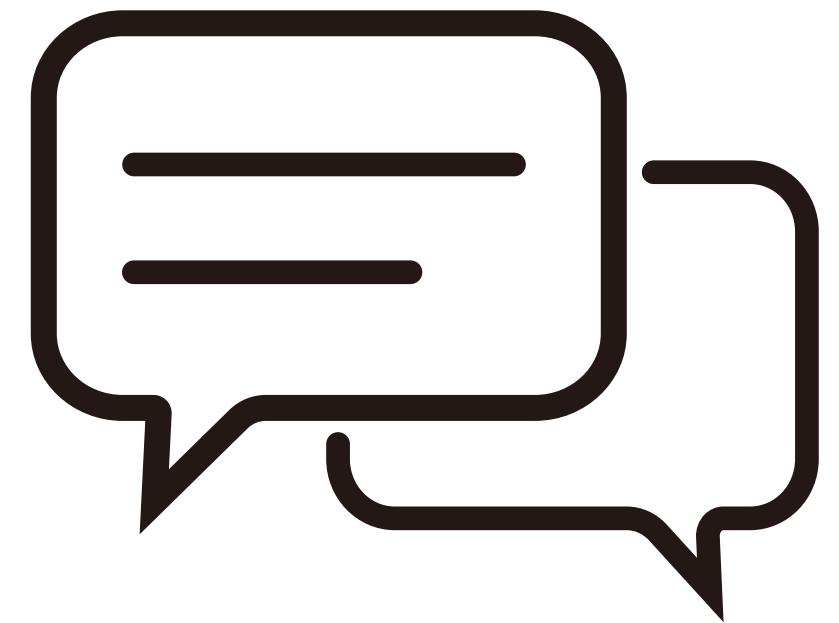
- The company requested customs clearance of the retained goods, by depositing the customs value – request accepted
- Security Deposit Value = R\$ 3.000.000,00
- Normative legislation allows this type of demand





ANSWERING CUSTOMS NOTIFY

- The company answered the notification received, however, it did not comply with the requests from the customs, to prove the MONEY ORIGIN, used in its operation, and did not prove the payment of the share capital by the partner, suspected of not having economic conditions.
- Not proved money origin for import tax payments (R\$ 3.068.987,46,)
- The company does not have proof of negotiations with the goods exporter





THE COMPANY STRUCTURE



- The company does not have an operational structure to handle imported volumes, with only one employee.
- The company has a small office incompatible with the operations of large importers.
- J.S. Rodrigues (company partner) Financial movement = R\$ 100.551,59.
- Company share capital = R\$ 300.000,00 – unproven payment.

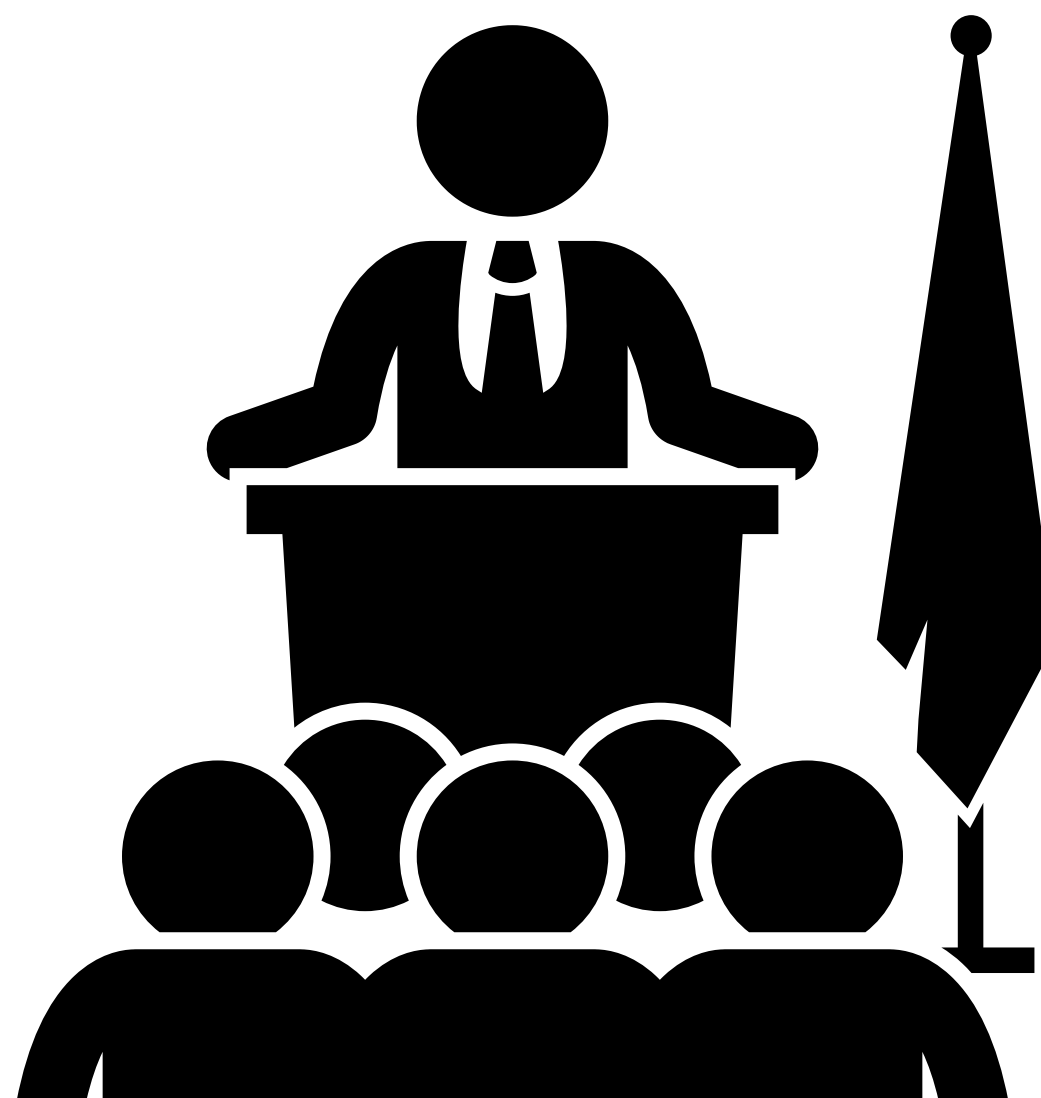


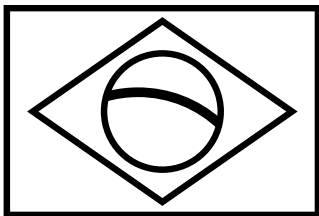
RESULTS

- The Federal Revenue declared the company unfit for foreign trade operations.
- The security deposit was converted into income for the government.
- Tax representation was carried out for criminal purposes, based on crimes against the tax order and money laundering.



CASE II



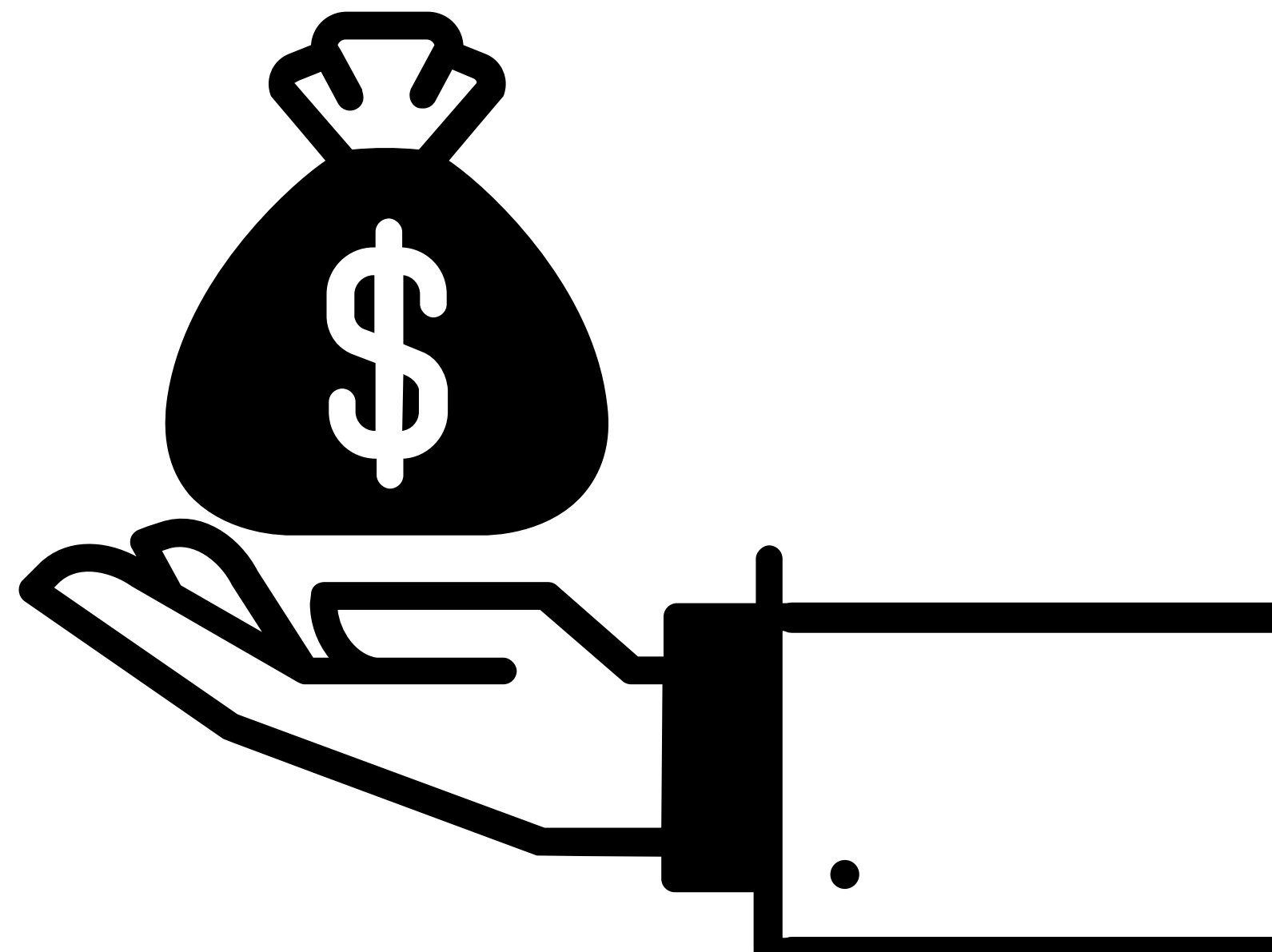


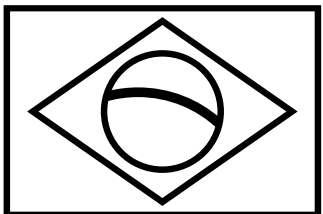
PROTECTIVE VEIL OPERATION

- Federal Revenue dismantles criminal organization led by politicians.



- The amounts of unpaid taxes exceed BRL 300 million.



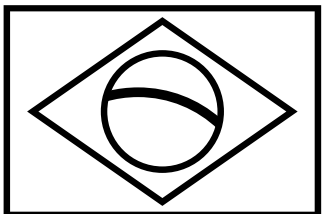


The operation was a joint action between the Federal Revenue Service, the Federal Police and the Federal Public Ministry and was called a protective veil.



This action dismantled a criminal organization that practiced tax and social security fraud, by misappropriation of resources intended for non-profit social assistance charitable entities.





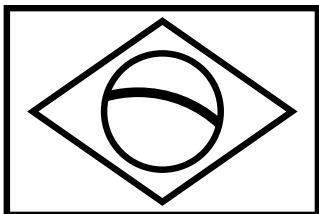
The embezzled money was used for the economic and political benefit of a politician and people connected to them, including family members.



Eleven search and seizure warrants were served on companies linked to the scheme, as well as on the residential addresses of family members, possibly linked to the scheme.

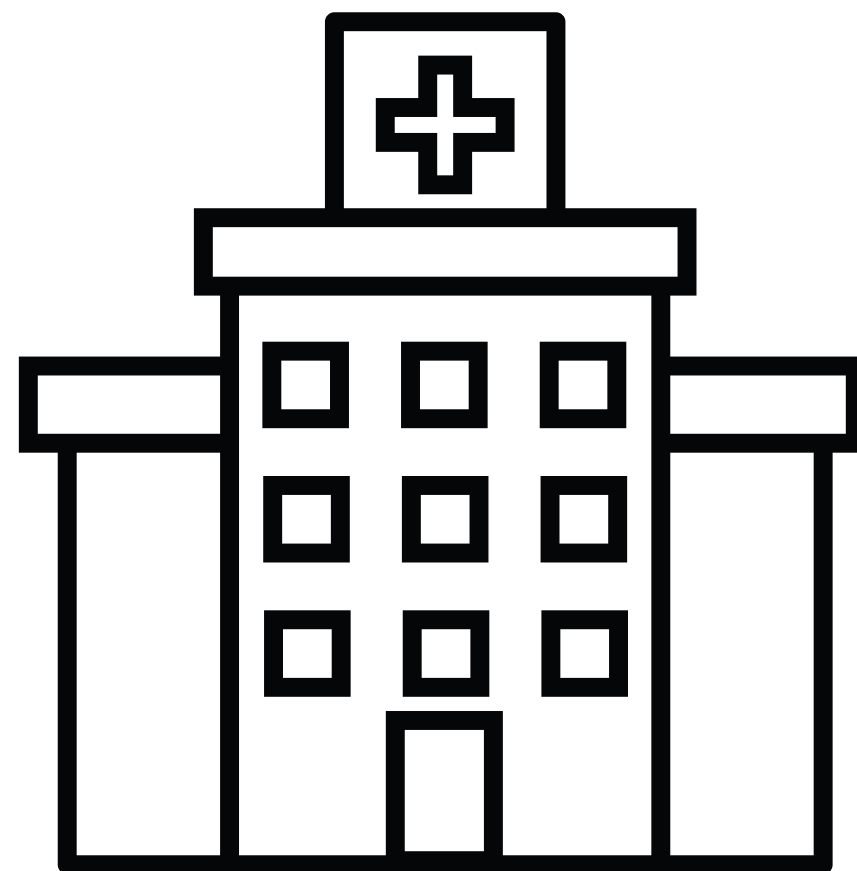
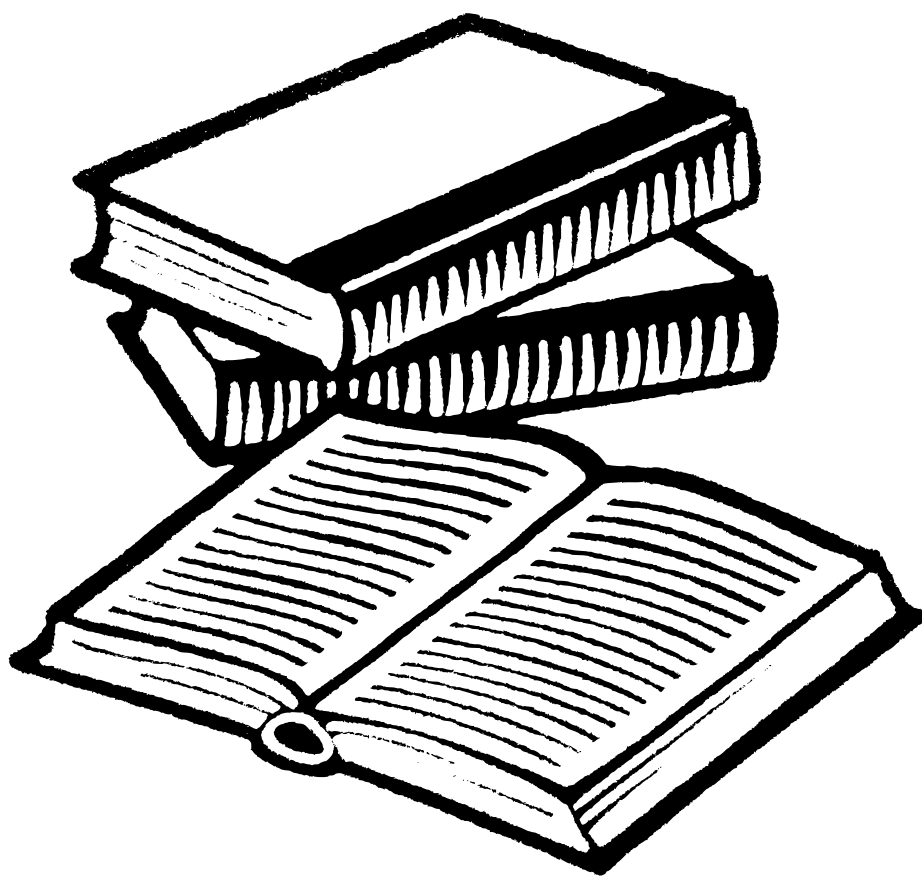


SUCH ACTIONS WERE AUTHORIZED BY THE FEDERAL SUPREME COURT.



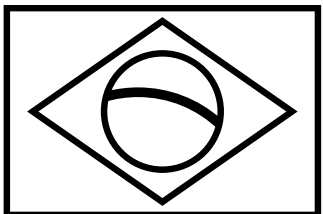
THE FRAUD

According to investigations by the Federal Revenue's intelligence service, the politicians involved are administrators of 133 institutions, whose purpose is to provide services in the areas of education and health.

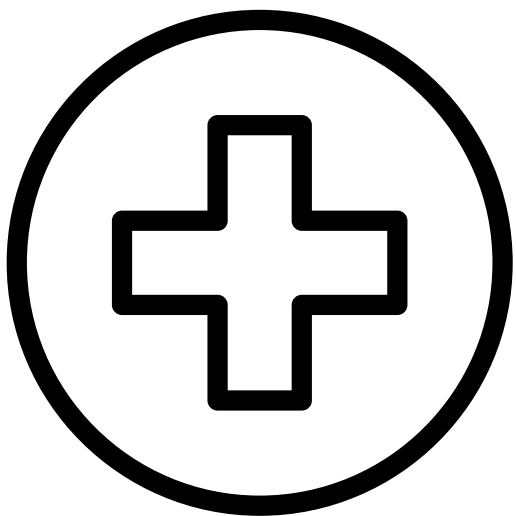
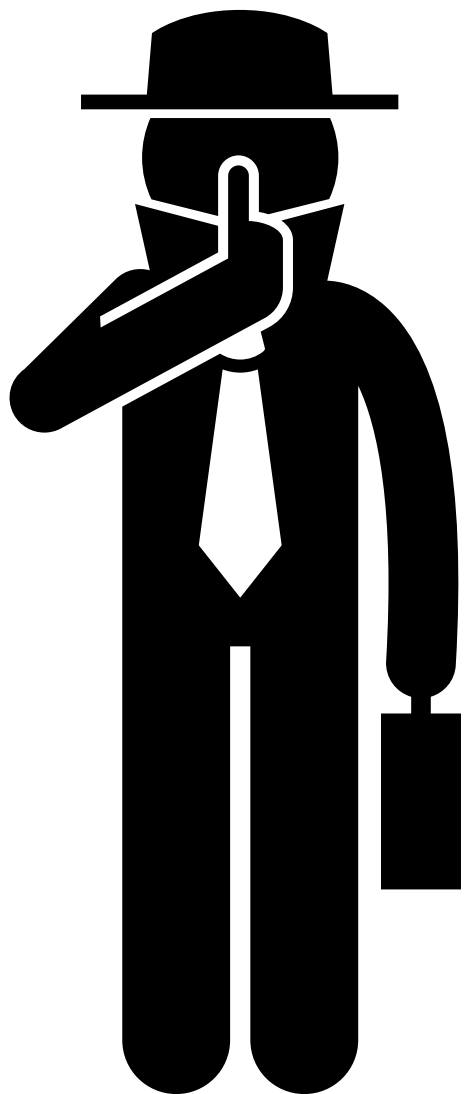


These institutions, which were maintained by a non-profit association, failed to collect more than R\$ 200 million in taxes.

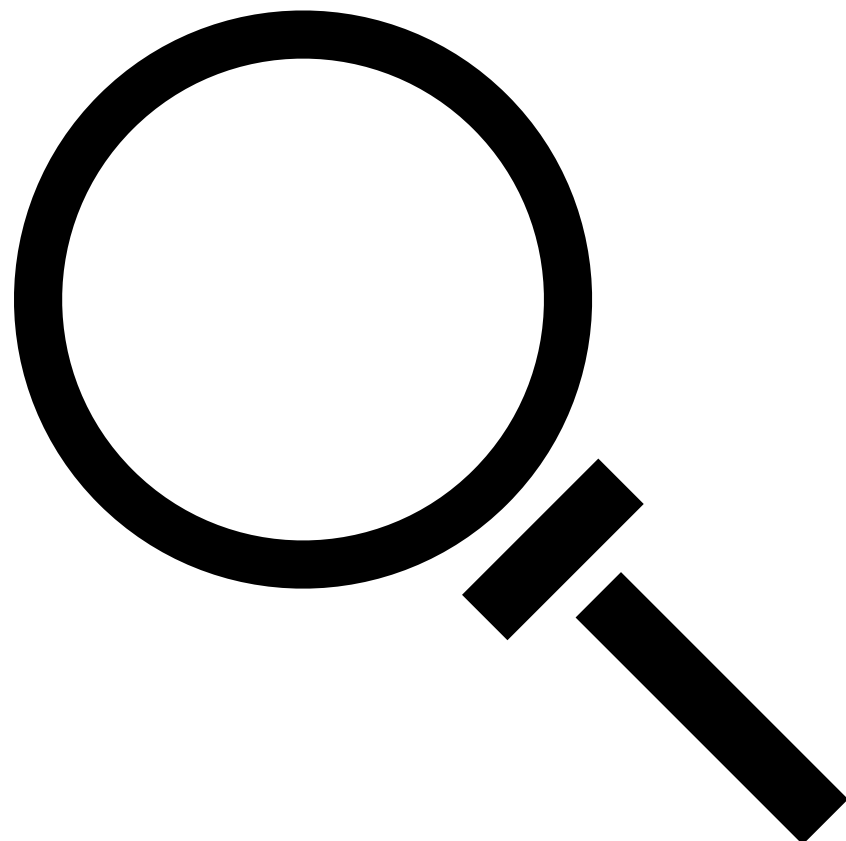
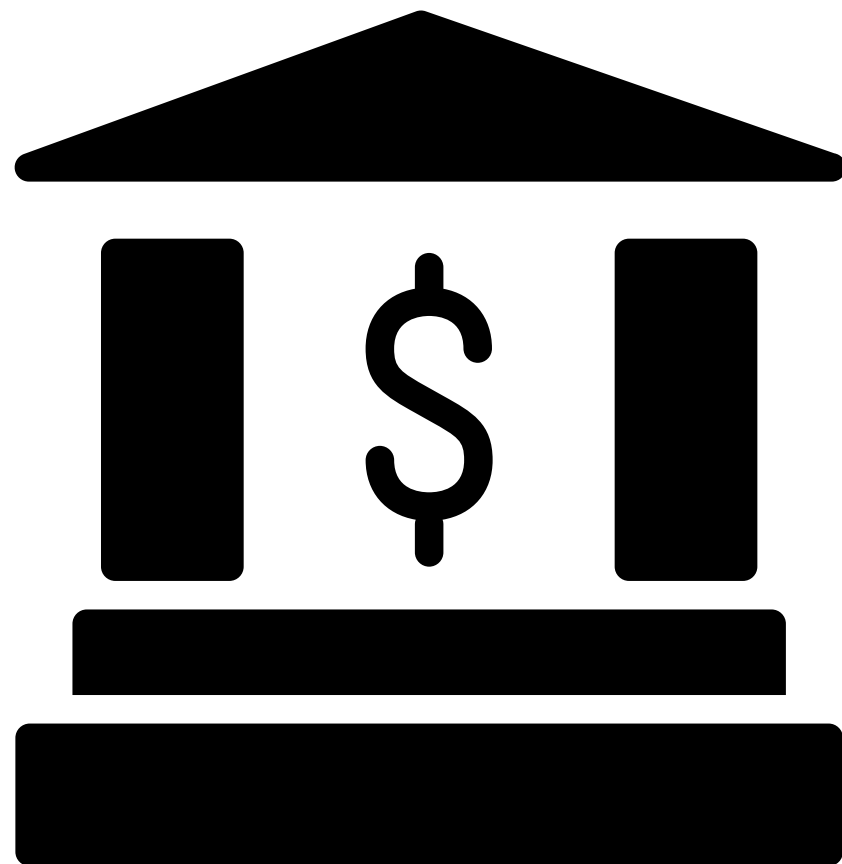


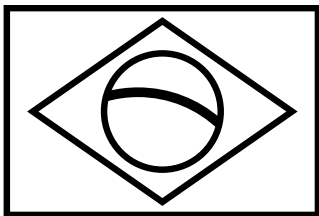


Companies incorporated by family members investigated were used for shielding property of the charitable entity.

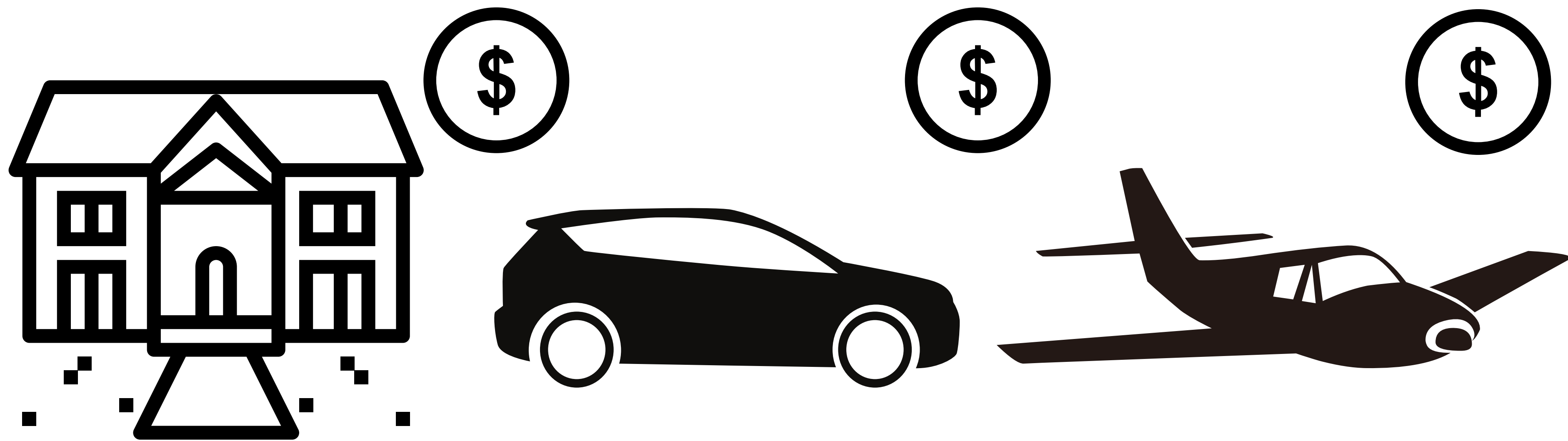


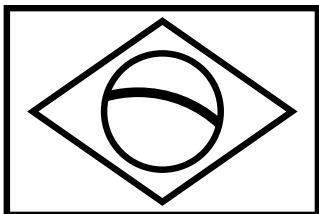
These companies transferred part of their employees to the institution, which is exempt from taxes, remaining, however, with an active registration with the Federal Revenue and moving resources in their bank accounts.





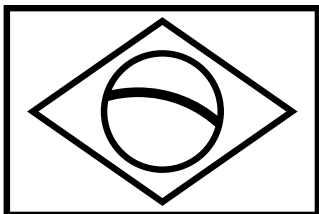
The family nucleus of the criminal organization, for almost twenty years, promoted the appropriation and subtraction resources from charities for personal enrichment, including mansions and high value properties, aircraft, automobiles, in addition to high looting and embezzlement of values for the cost of personal and political expenses by fictitious contracts.





Most of the amounts embezzled by members of the criminal organization are public funds essential federal funds, especially from the Student Financing, provided by the Ministry from Education to the pseudo philanthropic entities of the criminal group.





PRACTICED CRIMES

- crimes committed by a criminal organization – Law nº 12.850/2013
- crimes against tax order – Law nº 8.137/90
- crimes against social security – Penal Code
- straying – Penal Code
- crimes against the financial system – Penal Code
- administrative advocacy and other crimes against the public administration – Decree Law No. 201/67





The End.