

Austrian Fraud Case

Fraud with mobile phones – International and national cooperation

T3 Goods

Topics

- Detection
- Analysis
- Actions – Action Day 28.02.2024
- Analysis T3 goods
- Actions – Action Day 29.11.2024
- Analysis/Results
- Results - further action

Detection

- UPS at VIE opened a package:



€ 230.000,-

Detection

- A-FIU contacted A-Customs -> Anti Fraud Office
- Money confiscated
- A-FIU contacted EPPO Munich (Hamed S.J.)

Analysis

- Sender: UPS Access Point „Handy S.“



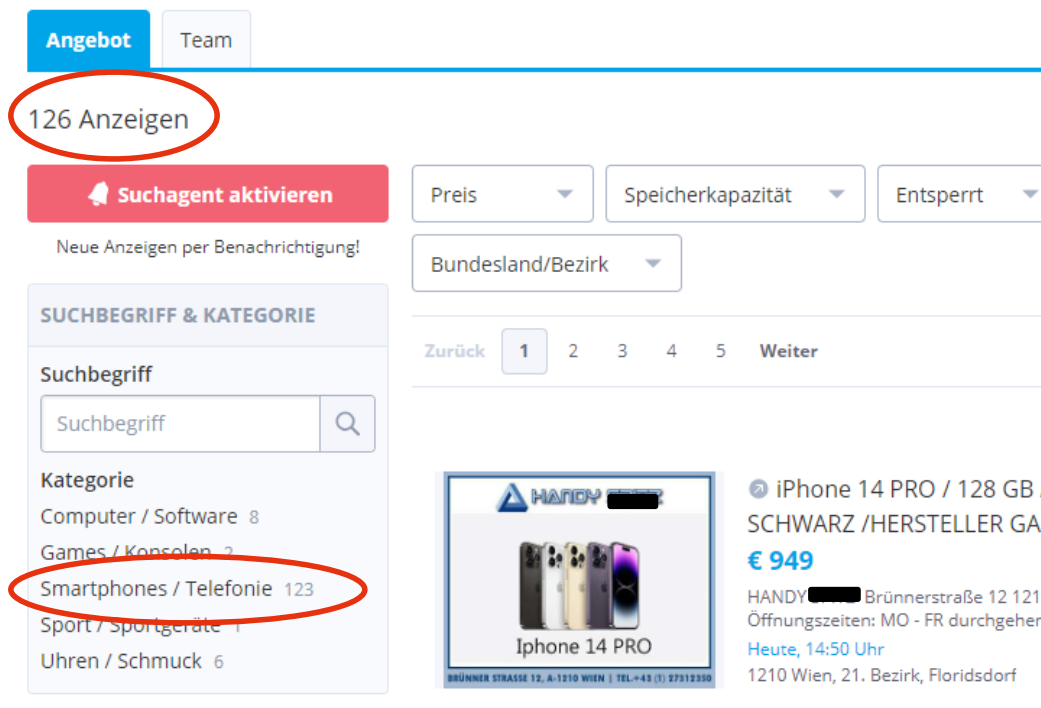
Analysis

- Sender: „Handy S.“

126 advertisements



Handy S.
Brünner Straße 12
1210 Wien, 21. Bezirk, Floridsdorf
Firmenwebsite
Telefon 004369910022318



126 Anzeigen

Suchagent aktivieren

Preis | Speicherkapazität | Entsperrt

Bundesland/Bezirk

Zurück 1 2 3 4 5 Weiter

SUCHBEGRIFF & KATEGORIE

Suchbegriff

Kategorie

- Computer / Software 8
- Games / Konsolen 2
- Smartphones / Telefonie 123
- Sport / Sportgeräte 1
- Uhren / Schmuck 6

iPhone 14 PRO / 128 GB / SCHWARZ / HERSTELLER GA...
€ 949
HANDY S. Brünnerstraße 12 1210
Öffnungszeiten: MO - FR durchgehen
Heute, 14:50 Uhr
1210 Wien, 21. Bezirk, Floridsdorf

123 types of mobile phones

Analysis

- Sender: „Handy S.“: text in the advertisement

Cash only! →

**SOLANGE DER VORRAT REICHT
NUR SCHWARZ FARBE**

Wegen Farbe Bitte um vorherige Nachfrage
NUR Barzahlung ist möglich (Wir nehmen keine Bankomat oder Kreditkarten)

VERSAND: Vorauszahlung
per Nachnahme (Bezahlung erfolgt erst bei Erhalt des Pakets)
per Nachnahme Express (wird spätestens am nächsten Werktag um 12:00 Uhr Mittag
zugestellt)

Analysis

- Receiver: Hamed S.J.
 - COO of P. International plc.
 - suspect in EPPO case I.000002/21,
EPPO Munich, VAT fraud, MTIC fraud

Analysis

- UPS:

- Packages from Handy S. to Hamed S.J.:

2022: 17 packages

2023: 36 packages

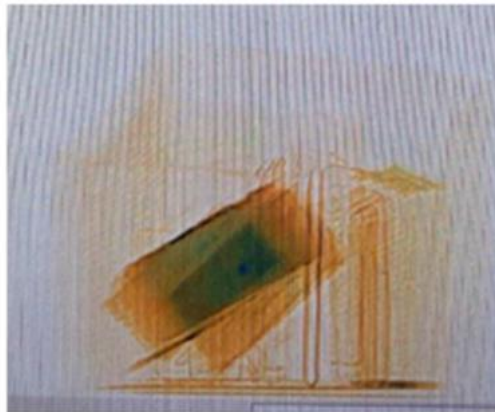
last 19 sent, X-ray pictures still available

Analysis

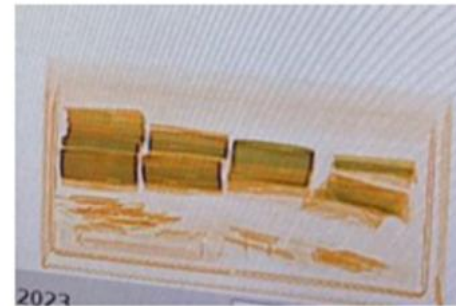
- Examples of money in package



01.06.2023



27.07.2023



23.05.2023

Actions

- -> Austrian case is part of EPPO Munich case
- House search together with P. International plc, Hamed S.J. on 28.02.2024
 - 56 locations in DE, NL, EE, AL, SK, PT + AT
 - 5 arrests in DE
 - 1 temporary arrest in AT
 - Asset recovery: € 17 mio. bank accounts/properties
€ 15 mio. seized goods at P. International plc.

Actions - Action day 28.02.2024 Austria

- -> Austrian case is part of EPPO Munich case
- House searches in Austria on 28.02.2024
 - 4 locations:
 - 2 Mobile phone shops
 - 2 Residences

Actions – Action day 28.02.2024 Austria

- Money found



Actions – Action day 28.02.2024 Austria

- Money found



Actions – Action day 28.02.2024 Austria



Actions – Action day 28.02.2024 Austria



€ 200.000,-

Actions – Action day 28.02.2024 Austria



about 200 mobile phones: € 200.000,-

Analysis – T3 goods

- Many parcels were sent to AT and NL
- Goods were named „T3 goods“
 - Main customers in AT and NL
 - no invoices, no registered deliveries

Example: chat with „Babbar“

Bro do you do T3?

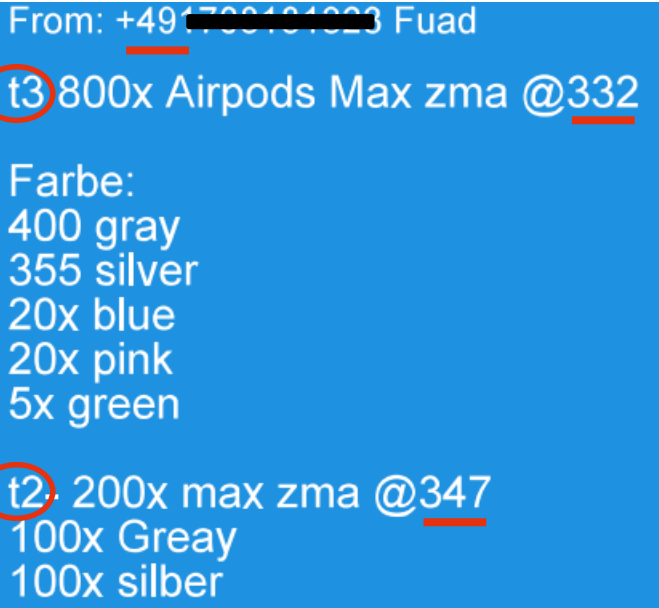
in poland they can send?

Normali, people bring to me cash and pick up or bring to me cash and I ship to Polen

Analysis – T3 goods

- T3 is „cheaper“ than T2

Example: chat with „Fuad“:



From: +491700101023 Fuad

t3 800x AirPods Max zma @332

Farbe:
400 gray
355 silver
20x blue
20x pink
5x green

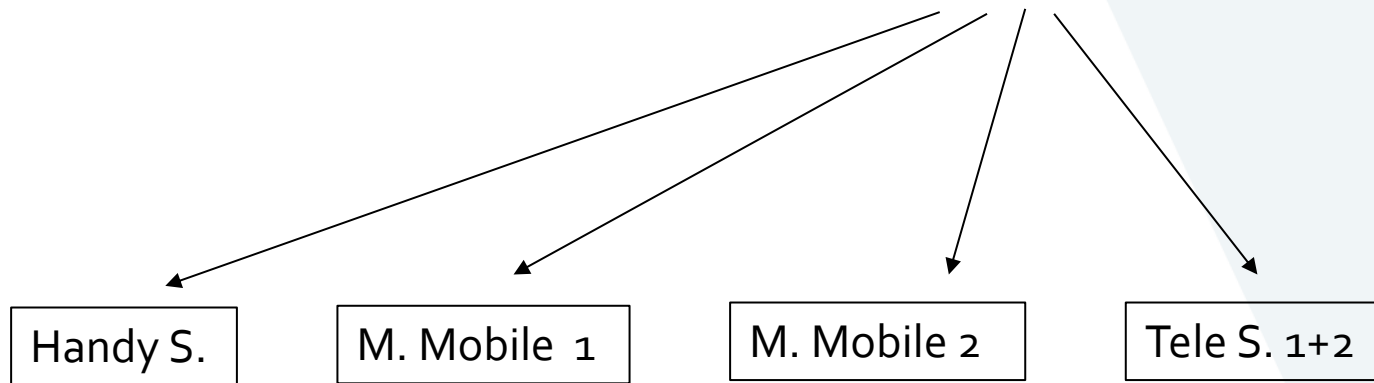
t2 200x max zma @347

100x Grey
100x silber

The image shows a screenshot of a chat message on a blue background. The sender is identified as 'Fuad' with a redacted phone number. The message contains two offers for AirPods Max. The first offer is for 800 units at price @332, with a list of colors: 400 gray, 355 silver, 20x blue, 20x pink, and 5x green. The second offer is for 200 units at price @347, with 100x Gray and 100x silver. Red annotations include a circle around 't3', a circle around 't2', and red underlines under the phone number and the price codes '@332' and '@347'.

Analysis – T3 goods

- 4 suspects in Austria : receiver of goods sent by Hamad S.J.



Analysis – T3 goods

- Lists of T3 sales: content of a package from S.J.

	19.12.2022 Handy S [REDACTED]			
1	iPhone 14 pro Max 256GB Purple	35	1.470,00 €	51.450,00 €
2	iPhone 14 pro Max 128GB Purple	32	1.370,00 €	43.840,00 €
3	iPhone 14 pro Max 256GB Gold	2	1.470,00 €	2.940,00 €
4	iPhone 14 pro Max 256GB Black	15	1.480,00 €	22.200,00 €
5	Samsung A325 A32 128GB Black	10	188,00 €	1.880,00 €
6	iPhone 14 pro 128GB Black	15	1.275,00 €	19.125,00 €
7	iPhone 14 pro 128GB Silver	5	1.275,00 €	6.375,00 €
8	iPhone 14 pro 128GB Gold	5	1.275,00 €	6.375,00 €
9	iPhone 14 pro Max 128GB Black	10	1.380,00 €	13.800,00 €
10	iPhone 14 pro Max 256GB Silver	5	1.470,00 €	7.350,00 €
11	iPhone 13 128GB Midnight	10	710,00 €	7.100,00 €
12	iPhone 14 256GB Starlight	1	895,00 €	895,00 €
13	iPhone 14 pro 256GB Black	11	1.365,00 €	15.015,00 €
14	iPhone 14 pro 256GB Purple	10	1.365,00 €	13.650,00 €
15	iPhone 13 pro 1TB Graphite	2	1.165,00 €	2.330,00 €
16	iPhone 14 pro Max 512GB Purple	2	1.800,00 €	3.600,00 €
17	iPhone 14 pro Max 128GB Gold	2	1.370,00 €	2.740,00 €
				220.665,00 €

Analysis – T3 goods

- Calculation of value of goods delivered to 4 customers – based on lists:
- An average value/delivery is calculated, then multiplied with number of deliveries
 - > Handy S.: € 18,6 Mio
 - > M.Mobile1: € 27 Mio
 - > M.Mobile2: € 2,2 Mio
 - > T.S.: € 14,2 Mio
- Calculation of value of goods with „weight method“ showed similar results

Actions - Action day 29.11.2024

-> Austrian case is (still) part of EPPO Munich case

- 10 locations in Austria

- 4 Mobile phone shops

- 6 Residences

+

- 5 locations in the Netherlands (2 shops delivered by Hamed S.J.)

Analysis / Results

- Chats on mobile phone of Amer A. (Tele S.): Chat with „Milad Nederland“

should i make this ein rechnung oder?

No don't make invoice

- Rechnung = invoice

Analysis / Results

- Chats on mobile phone of Amer A. (Tele S.): Chat with Bayram Ö., both suspects

From: +436 [REDACTED] عامر فينا جملة (owner)
To: +436 [REDACTED] Bayram

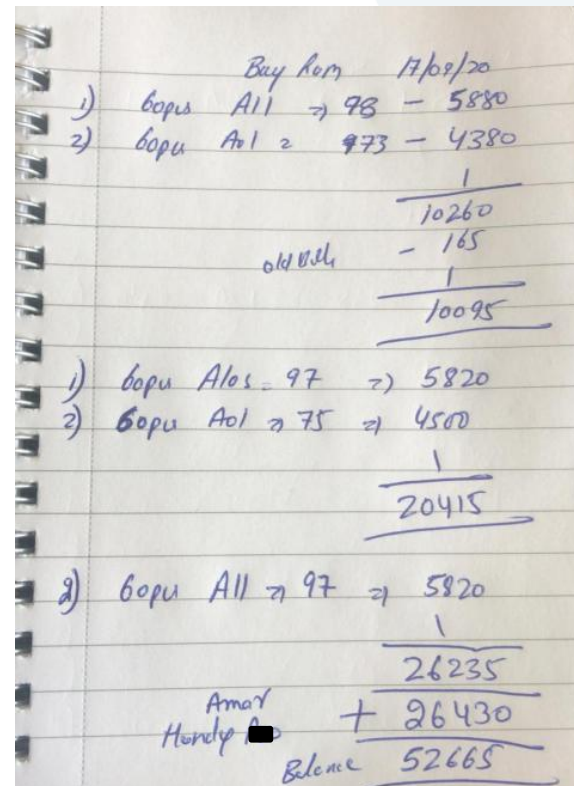
Meine Bruder bringt Geld für Nederland wo lassen in deine Geschäft oder wo sag mir bitte

-> „My brother brings (the) money for the Netherlands, where do we place (the money), in your store, or tell me please“

Analysis / Results

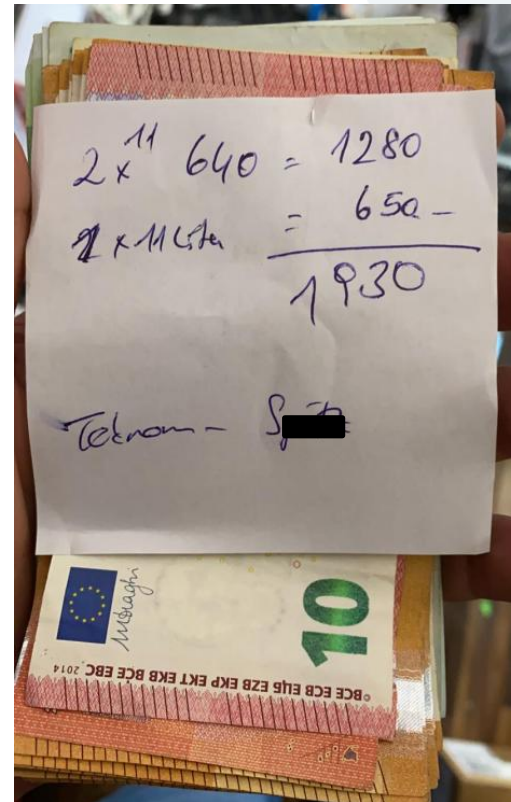
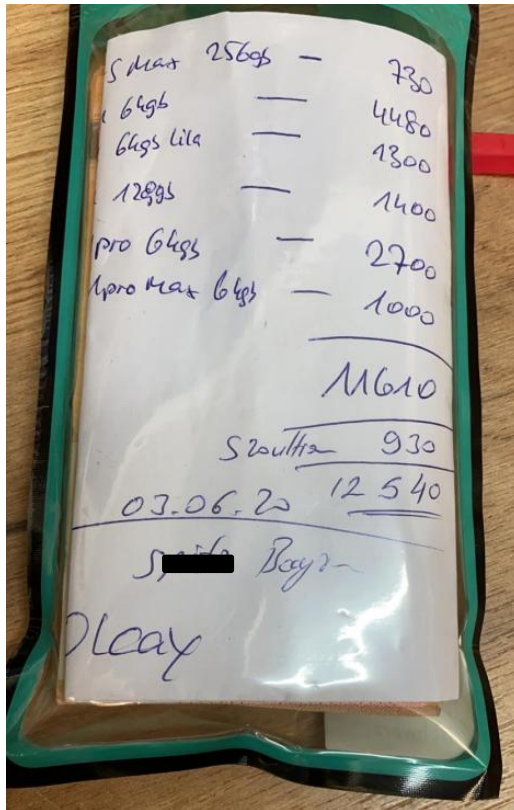
- Chats on mobile phone of Amer A. (Tele S.): Chat with Bayram Ö., both suspects

Billing: Amer A. buys from Bayram Ö.



Analysis / Results

- Chats on mobile phone of Amer A. (Tele S.): Chat with Bayram Ö., both suspects



Analysis / Results

- Chat on mobile phone of Amer A. (Tele S.): Chat with „Abu W.“, shop owner

Billing:

Kafr	54c	102 €	✓
LaDakretes		30 €	✓
BorBank	25	10 €	✓
Blotos	25	20 €	✓
Silvi	1c	5 €	✓
Erbo + Kofraes		135 10 €	✓
<hr/>			
Tab A	1c	140	✓
A 01	5c (80)	400	✓
A 71	25 (35)	630	✓
A 11	35 (10)	345	
A 105	45 (112)	440	
A 305	35 (180)	540	
A 215	45 (150)	1600	
A 51	15 (260)	240	
			3484

Analysis / Results

- Computer of Bayram Ö: list of shops he sold mobile phones to

17165		356189754563352		anto	
17166					
17167	11,01,2023	356266760052271	14 pro max 128 tausch256	Mobile house	
17168	16.01.2023	354922764693468	13 128GB	Daniel	
17169		358330273296243		anton	
17170		357853682846481			
17171		358849703763126		anton	
17172		350048581644312	S22 Ultra 256gb	Dream	
17173		350048583711648	S22 Ultra 256gb	Dream	
17174		350048585053718	S22 Ultra 256gb	Dream	
17175		354321597444902	S22 Ultra 256gb	Dream	
17176		350048583875484	S22 Ultra 256gb	Dream	
17177					
17178	18,01,2023	354466593139186	14 pro max 512gb	Taner	
17179		356703856314124	14 pro max 512gb	Taner	
17180					
17181	18,01,2023	354466590071598	14 pro max 1TB	Kaya Özay	
17182					
17183	18,01,2023	350135023770670	12 mini 256gb	Mandalin	
17184		350135023780703	12 mini 256gb	Mandalin	
17185		354286949250432	SE 2022 64gb	Mandalin	
17186		350654417485547	14 512	Mandalin	
17187		359862143327021	14 512	Mandalin	
17188		359862143308252	14 512	Mandalin	
17189					
17190	19,01,2023	350077874805934	Z Flip 4 128gb	Daniel	

Results – further action

- 4 Suspects not only sold mobile phones to final consumer (via „willhaben.at“ and shop), but also to other shops
- Most of it T3 goods – only small turnovers declared
- Connection to the Netherlands (?)
- Tax audits need to be done (4 suspects)
- Turnover with T3 goods at least **€ 50 mio,**

→ Tax loss (VAT) ≈ € 10 mio

Thank you for your attention!

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