



EUROPEAN
PUBLIC
PROSECUTOR'S
OFFICE

The transnational fight against VAT fraud: EPPO's investigations impact on the VAT fraud ecosystem

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Protecting EU
taxpayers' money
from criminals

www

VAT Fraud Ecosystem: The impact by major investigations

EPPO's Impact on VAT Fraud in the EU

STAGE 1



2021

VAT fraud reported to EPPO

STAGE 2



2021-2022

EPPO is investigating, only administrative measures are taken by the responsible authorities

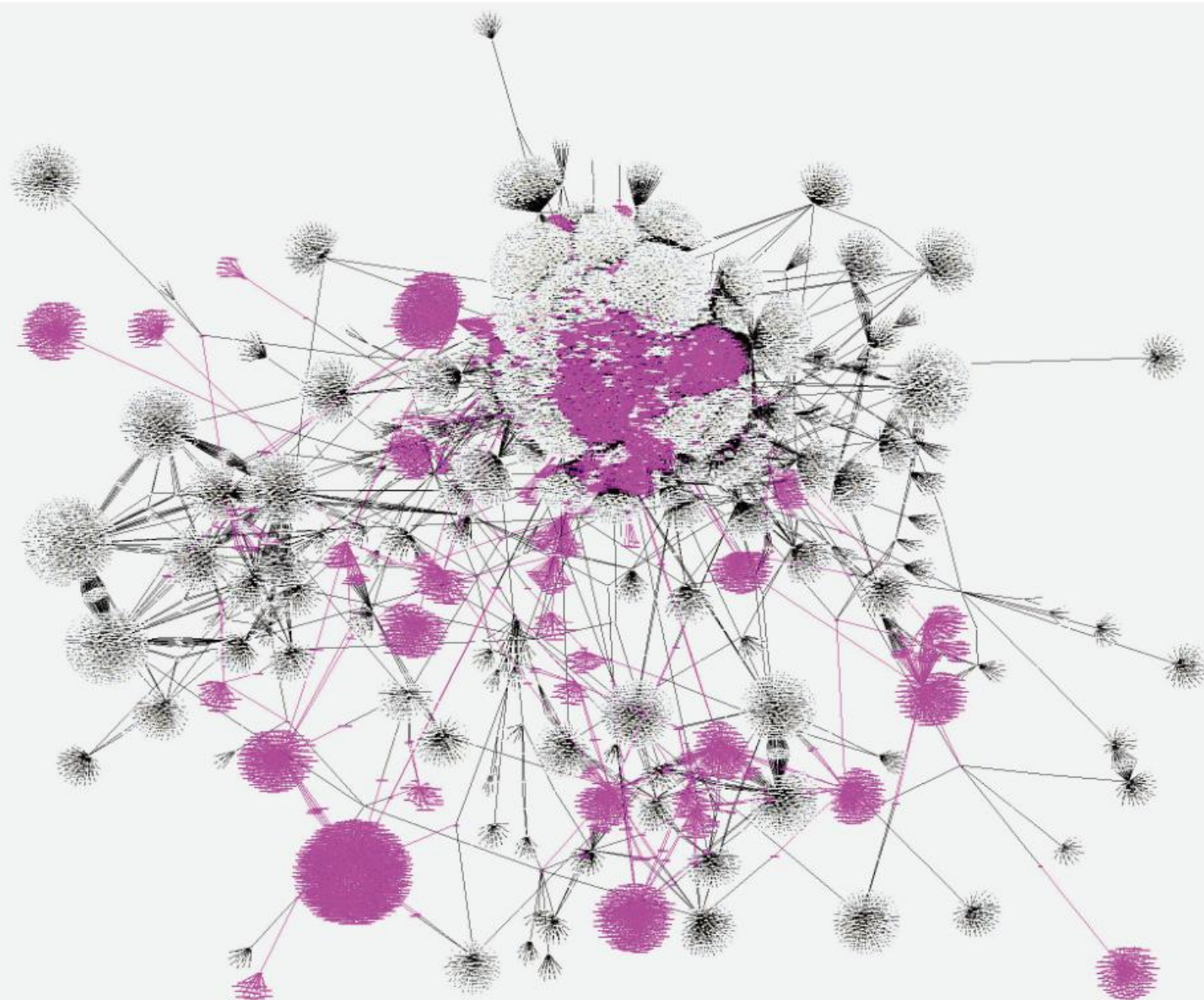
STAGE 3



2022-2024

EPPO moves - Impact of 4 major investigations (Admiral, Moby Dick, Midas, Goliath): this is what remains of the initial VAT fraud cluster

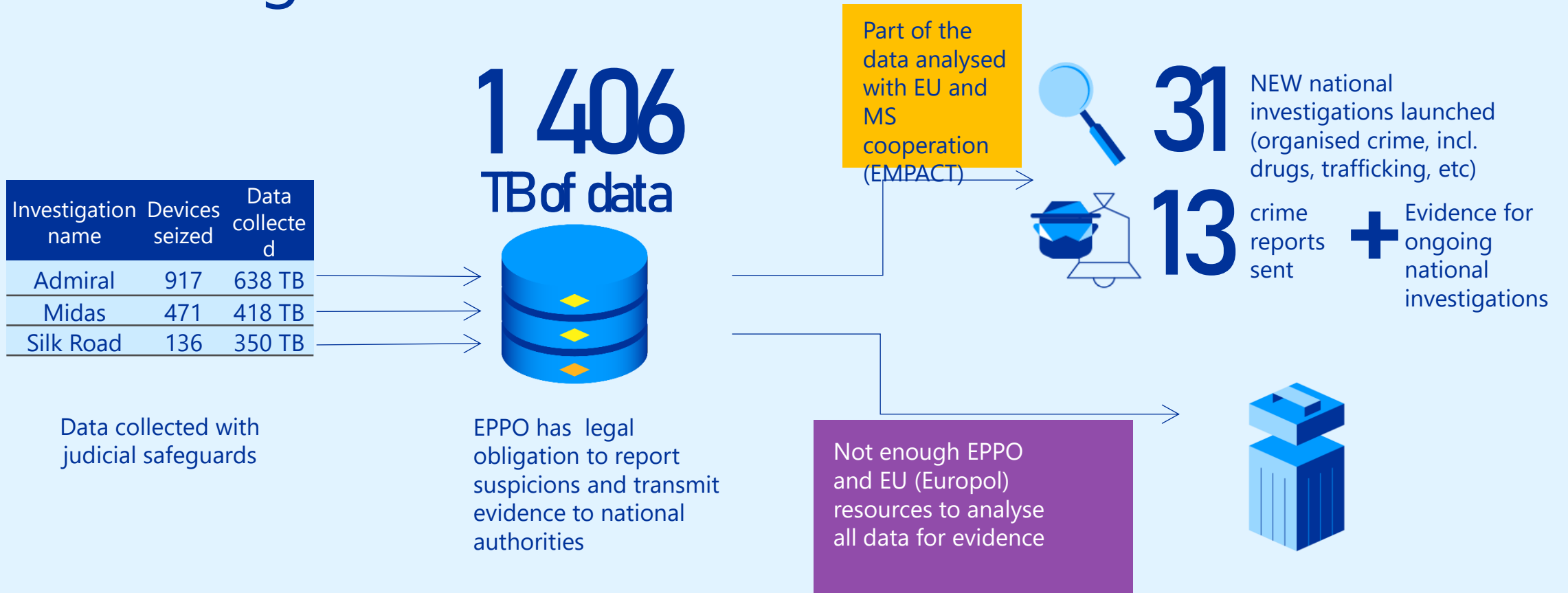
What the EPPO sees today



Legend:



Organised crime - EPPO Data Hub



For reference:

1TB of plain text (SMS, whatsapp)

=

20 000 000 x  PRINTED PAGES

1TB of PDFs (bills, documents)

=

2 000 000 x  PRINTED PAGES

1TB of sound files

=

700 x  DAYS OF NON-STOP LISTENING

2

MOBY DICK Investigation:

How organized entered in the VAT fraud market

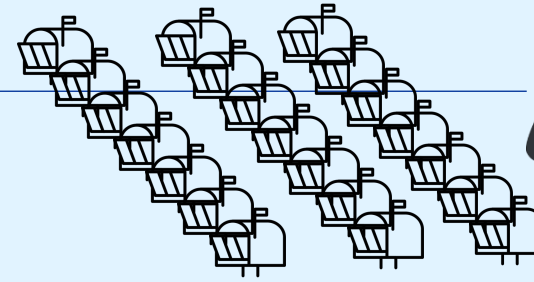
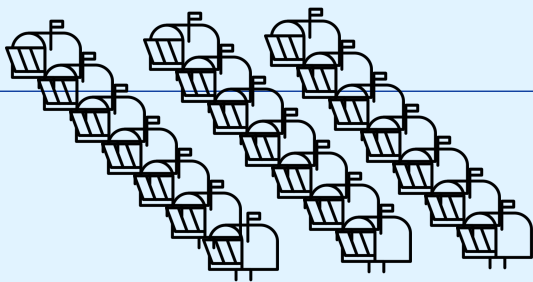
Detection



- ▶ An investigation led by Anti-Mafia District Directorate (DDA) on the tracking of high-level members from Cosa Nostra, responsible for murders and violent crimes.

«...many years ago...there were choices you couldn't make...and you were in certain contexts and you were obliged to make them!...Choices today you can make them!...I've been lucky so far...I can't push my luck anymore!"...(omissis)...so...the...(omissis)...**my mafia...I turn it into entrepreneurial**...(omissis)...the doors are always open...we respect each other with anyone...because I give respect...maybe many times»

« I have been lucky until now and I can't challenge my luck anymore...**I TRANSFORM MY MAFIA IN AN ENTREPRENEURIAL ACTIVITY...THAT'S IT!**»



Investigation

The investigation
required significant
technical work

- **14 environmental wiretaps**
- **72 telephone wiretaps**
- **16** active and passive **telematic wiretaps**
- **2 environmental eavesdroppers**
- **15 telecameras**



OCG piloting the VAT fraud and Money Laundering

“Association of associations” :

**Clusters in Milano – Rome – Naples cooperating, competing and conflicting each other –
Ascertained links with Bulgaria, Croatia, Cyprus, Czechia, Italy, Luxembourg, the Netherlands,
Slovakia and Spain, and non-EU countries (UAE – Switzerland – Singapore).**

VAT Laundering System

Conduits

32



EU Conduits

67 X



Missing Traders

274



Brokers

27



3

Takeways

Customers' satisfaction: their opinion



“everything has changed in Europe, with the European Public Prosecutor's Office ...

NO JOKES ANYMORE!!!

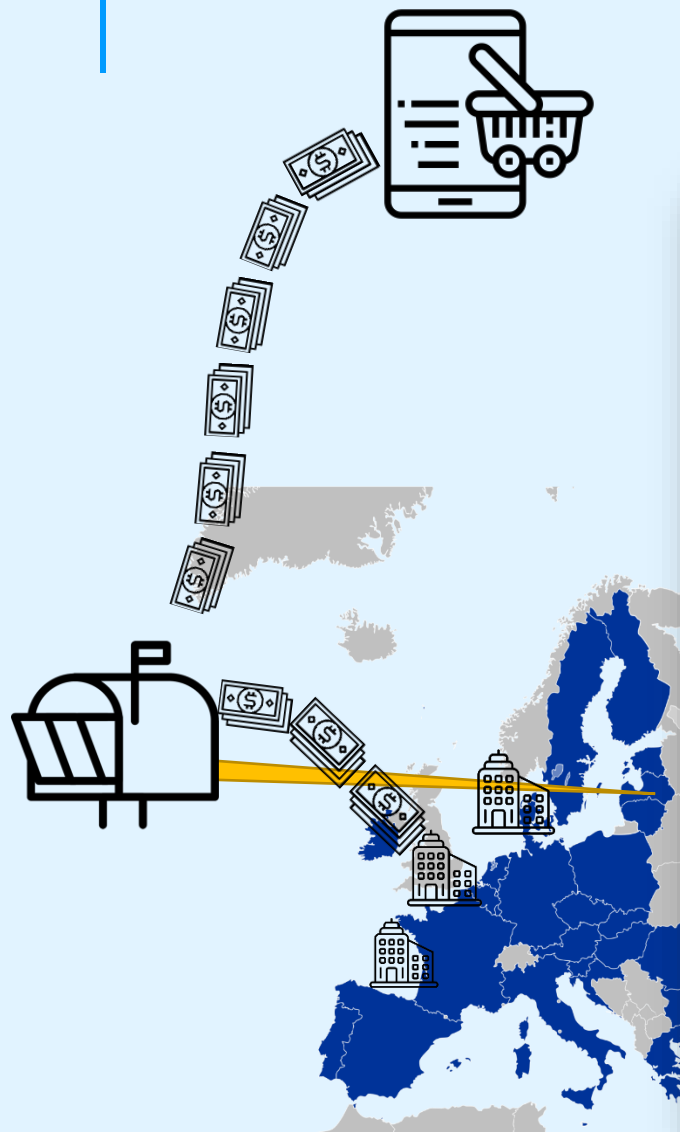
You must change the way how to work because the European Public Prosecutor's Office is like the FBI...

They work in teams..

The German Judge speaking on the phone with the Italian and he calls back to the Spanish...

they directly talk each other, ... they speak, ...exchange information, it is the FBI model”

How easy?



PIXEL	
irc 2019	730
ies 2018	80
ies 2019	80
segurança social maio	208.5
conta Santander	156.69
fatura contabilidade	836.4
TOTAL	2091.59
OPO	
Escritório	73.8
Certidão	80
escritura e registo	280
Telemóvel	40
Deposito	1000
	1473.8
IMPRESSIVE	
formação da empresa	380
cartão telemóvel	10
Telemóvel	30
Rendas	600

- A (shell) company
- An accountant
- A strawman
- A bank account
- Funds for the first purchase (the easiest, from OCGs which need to launder them)

How can they make?

Colonne1	Colonne2	Colonne3	Frais	Net	Solde Restant sur compte	Net Après Solde	Update
NU	41.172.013,13 €	617.580,20 €	64.049,81 €	553.530,39 €	422,49 €	553.107,90 €	01-11-2017
ATL	66.030.168,51 €	990.452,53 €	80.984,45 €	909.468,08 €	902,92 €	908.565,16 €	06-01-2017
EXP	240.467.875,36 €	3.607.018,13 €	226.982,76 €	3.380.035,37 €	17.669,81 €	3.362.365,56 €	07-12-2018
GALO	42.971.495,59 €	644.572,43 €	44.843,85 €	599.728,58 €	84,40 €	599.644,18 €	05-10-2019
PIX	1.365.418,14 €	20.481,27 €	22.514,42 €	(2.033,15) €	74.569,87 €	(76.603,02) €	04-01-2019
GALO2	5.944.714,97 €	89.170,72 €	8.306,93 €	80.863,79 €	3,99 €	80.859,80 €	27-02-2020
GALO3	14.015.247,36 €	210.228,71 €	6.223,90 €	204.004,81 €	25,27 €	203.979,54 €	04-11-2019
OPU BPI	5.234.867,83 €	78.523,02 €	603,80 €	77.919,22 €	62,00 €	77.857,22 €	25-05-2020
OPU NOVO	3.079.109,78 €	46.186,65 €	12.274,61 €	33.912,04 €	618,96 €	33.293,08 €	26-05-2020
NUMB BPI	182.000,00 €	2.730,00 €	€	2.730,00 €	€	2.730,00 €	16-01-2020
NUMB NOVO	3.044.828,00 €	45.672,42 €	23.837,50 €	21.834,92 €	€	21.834,92 €	16-01-2020
Total	423.507.738,67 €	6.352.616,08 €	490.622,03 €	5.861.994,05 €	94.359,71 €	5.767.634,34 €	



THANK YOU

Q&As

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