

# Overview of Convictions in EPPO Cases: January-April 2023

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## News

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Published in  
2023, Vol. 18(1) *eucrim* p 19  
ISSN: 1862-6947  
<https://eucrim.eu>

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- 11 April 2023: The EPPO in Bratislava (Slovakia) files an [appeal against the judgement of the Specialised Criminal Court in Slovakia in a VAT fraud case](#) based on the overevaluation of machinery to obtain EU funds. The EPPO seeks verification of the light sentences against the two main offenders (seven years' imprisonment and five years and six months' imprisonment, respectively) and an acquittal of another defendant. In addition, the EPPO questions the legal qualification which should consider that the crimes were committed by an organised group.
- 5 April 2023: After the EPPO had filed an indictment on 10 March 2023, the [Zemgale District Court in Riga \(Latvia\) convicts two individuals](#) for fraud involving EU agricultural funds. The first defendant was given a suspended sentence of two years and nine months' imprisonment, the second defendant was given a suspended sentence of two years and six months' imprisonment. In addition, both individuals must pay a fine and are excluded from applying to EU-funded projects until 2025. €100,000 of unlawfully obtained EU funds were fully recovered before the trial. The sentence is based on plea bargains between the defendants and the EDP.
- 4 April 2023: In the context of a large-scale VAT fraud case conducted by the EPPO in Milan, a [police officer of the Guardia di Finanza is sentenced to five years of imprisonment for corruption](#). The Tribunal of Brescia found that the official received bribes of €50,000 from a businessperson, with the purpose of softening or excluding the businessperson's responsibilities, and those of some of his family members, from the criminal investigation in the VAT case. The Tribunal also ordered the confiscation of €50,000 as proceeds of the crime, and the extended confiscation of additional property – believed to derive from criminal conduct – with a value of over €470,000.
- 16 February 2023: The Paris Criminal Court passes the [first verdict of an EPPO case in France](#). The director of a rental car company was given an 18-month conditional sentence. His accomplice was sentenced to five months' imprisonment, that was also suspended. In addition, the convicted persons were sentenced to jointly pay a fine of €150,000. The defendants imported luxury cars from Switzerland to France without paying customs duties and import VAT; damages of €110,000 incurred to the EU and the national budgets. The case before the Paris criminal court was concluded by a simplified procedure in which the defendants pleaded guilty to all charges. The director was ordered to pay the damages to the EU and the national treasury in full.

- 15 February 2023: The [Regional Court of Frankfurt \(\*Landgericht Frankfurt\*\)](#) convicts two persons for [VAT fraud](#). The first defendant was sentenced to five years and nine months of imprisonment. He was the head behind a VAT carousel fraud scheme that illegally received more than €33 million for businesses with Voice over Internet Protocol (VoIP) services. He handled several fake companies and issued false invoices for VoIP services that never took place. The second defendant was given a suspended sentence of two years. He knew the fraudulent activities and did not ensure proper taxation. The case involved several tax investigation offices in Germany.
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The project is co-financed by the [Union Anti-Fraud Programme \(UAFP\)](#), managed by the [European Anti-Fraud Office \(OLAF\)](#).



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