

# Overview of Convictions in EPPO Cases: July – December 2024



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European Law Forum: Prevention • Investigation • Prosecution

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**News**

The following is an overview of court verdicts and alternative resolutions in EPPO cases. It summarises the EPPO's news reports from 1 July to 31 December 2024 and continues the overview presented in [euclid 2/2024, 102](#). The overview is in reverse chronological order.

- 20 December 2024: Operation “[Cheap Ink](#)” leads to the conviction of another three persons for their involvement in a criminal organisation selling toner cartridges and office supplies at low prices by systematically evading VAT. The sentences handed down by the judges at the [Court of Padua](#) ranged from nine to four years' imprisonment.
- 19 December 2024: The [Regional Court in Düsseldorf](#) convicts three individuals of organised VAT fraud as well as of aiding and abetting tax fraud. The court also orders the confiscation of assets worth €7.4 million from the individuals as part of the sentence. In addition, €1.7 million in seized cash is transferred to the German state treasury. The convictions were the result of operation “[Huracán](#)” that had already led to five convictions by the Regional Court in Düsseldorf on 30 October 2024 (see below).
- 3 December 2024: The ringleaders of an organised crime group behind a cross-border VAT fraud scheme are sentenced to four years of imprisonment by the [Regional Court of Regensburg](#). The court also orders the recovery of €960,000. The court considered it established that the individuals had committed fraud involving sales of wireless earbuds through a chain of companies set up to evade VAT obligations, resulting in a combined VAT loss of over €6 million.
- 29 November 2024: The [Munich Regional Court](#) sentences five individuals for committing organised VAT fraud involving an estimated VAT loss of around €14 million (the leader of the organisation is sentenced to six years of imprisonment). According to the court, the individuals had organised a cross-border VAT carousel fraud trading scheme involving COVID-19 tests.
- 20 November 2024: The [Landshut Regional Court](#) sentences two individuals to three years of imprisonment and a suspended prison sentence of one year and six months, respectively, for organised VAT fraud involving an estimated loss of around €3.7 million. The court was convinced that the individuals had acted as strawmen for a buffer company that was part of a cross-border VAT carousel fraud trading scheme involving small electronic goods.
- 30 October 2024: The [Regional Court in Düsseldorf](#) convicts five individuals of organised VAT fraud and of aiding and abetting tax fraud. Following a large-scale fraud investigation, code-named “[Huracán](#)”, the court found that the individuals were part of a criminal organisation that fraudulently traded cars, generating a total fraudulent turnover of more than €190 million and creating VAT losses of €53.7 million. The prison sentences range from six years and two months to one year and nine months.

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- 22 October 2024: The [Specialised Criminal Court of Slovakia](#) sentences a company and its managing director for fraud relating to the EU's Common Agricultural Policy (CAP). The court found it proven that the managing director had made false statements claiming that the company was farming agricultural land in accordance with the legal requirements of the funding, although inspections showed that this was not the case.
  - 22 October 2024: The [Regional Court of Vilnius](#) convicts two individuals of illegally acquiring €130,000 through forgery of documents, fraudulent management of financial records, and bribery of a public official. The court found that the individuals had deliberately created fictitious chains of research and experimental development (R&D) services for EU and nationally funded project purchases and simulated money transfers.
  - 15 October 2024: The [Sofia City Court](#) sentences an entrepreneur to three years of imprisonment, suspended for five years, and orders him to repay the absconded funds with interest for using false documents to obtain EU funds for the construction of a dairy plant, for which the work had never been carried out.
  - 3 October 2024: The [director of a company](#) that fraudulently obtained funds from the European Agricultural Fund for Rural Development (EAFRD) is sentenced to one year in prison and fined for fraud. He also has to repay in full the amount defrauded from the EU amounting to €2,119,055.
  - 2 October 2024: The [Paris Criminal Court](#) convicts a French company of customs fraud related to the import of sanitary products. The company had deliberately misclassified products under the EU customs tariff to reduce the amount of duties and taxes owed and thus evade customs duties and import VAT, causing €419,000 in damage to both the French and EU budgets. The company was sentenced to pay a €150,000 fine.
  - 4 July 2024: The [County Court in Zagreb](#) finds one suspect guilty of subsidy fraud and document forgery, in relation to three projects valued at nearly €650,000, with subsidies requested for almost €370,000, which were co-financed by the European Agricultural Fund for Rural Development (EAFRD) at 85% and the Croatian state budget at 15%. Following a plea bargain in which the defendant pleaded guilty to all charges, he was sentenced to eleven months' imprisonment in exchange for community service and a fine of €25,000.
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