



CRIMINAL LAW PROTECTION OF THE FINANCIAL INTERESTS OF THE EU – FOCUSING ON
MONEY LAUNDERING, TAX FRAUD, CORRUPTION AND ON CRIMINAL COMPLIANCE IN THE
NATIONAL LEGAL SYSTEMS WITH REFERENCE TO CYBERCRIME
(HUUNIMISKOLCPFI – 786253)

HERCULE III (2014-2020)
2. LAW TRAINING AND STUDIES



MISKOLCI
EGYETEM
UNIVERSITY OF MISKOLC



Short summary of the project

The main objective is to raise awareness in the branches of legal professions that are involved in the protection of the financial interests of the EU by organising special trainings and dissemination of studies. In Hungary and in the participating countries, European Criminal Law and the protection of EU's financial interests are not as fully respected and well-known topic as in some other countries, neither by the academics, nor by the practitioners. Therefore it is important to draw the attention of legal professionals to this extremely actual topic in a broad sense [legal practitioners (judges, prosecutors, advocates), practitioners in local administration, civil servants as well as academics].

In order to make our action more successful and efficient, we contacted practice oriented institutions in six member states, who agreed in participating in the project.

- Hungary: Association of Hungarian Lawyers for European Criminal Law; National Office of Judiciary, Academy of Justice; Chief Prosecutor's Office; National Tax and Customs Administration of BAZ; Hungarian FIU; LeitnerLeitner Budapest.
- Germany: Prof. Dr. Gerhard Dannecker (Univ. Heidelberg)
- Austria: Prof. Dr. Robert Kert (WU Wien); Prof. Dr. Richard Soyer (Univ. Linz)
- Romania: Univ. Oradea, Faculty of Law
- Greece: Prof. Dr. Maria Kaiafa-Gbandi (Univ. Thessaloniki)
- Italy: Vincenzo Carbone PhD, advocate

The main aim of our action is to pursue a complex, practice-oriented comparative research in the aforementioned topic. The research will be carried out under the guidance of the Univ. Miskolc and will focus on the most important general and specific topics relating to the financial interests of the EU. In connection with the research activities our specific aim is to organise one international conference, two workshops with trainings and a closing Winter Academy. At the end of the project period the results of the research will be published in English and Hungarian after the Winter Academy.

The aims and the detailed description of the project

General objective of the action is the protection of the financial interests of the European Union and preventing and combating fraud, corruption and other illicit activities affecting the financial interests of the Union. The action aims at focusing on new practical challenges related to the topic (e. g. cybercrime).

In connection of this general objective, the specific objectives of the action are the following:

- improvement of the awareness of the branches of legal professions that are involved in the protection of the financial interests of the EU through organizing international conferences, workshops and trainings
- improvement of cooperation between practitioners and academics
- comparative analysis of the legal regulation and practice of the Member States involved
- exchange of information and best practices
- use of the results in the legal education
- examine the relationship between EPPO and non-EPPO countries and fostering the sensitiveness in connection with this question.

In order to make our action more successful and efficient, we contacted in Hungary (University of Miskolc) and in five other Member States (Germany, Austria, Romania, Italy and Greece) practice oriented institutions, who agreed in participating in the implementation in the project. The Hungarian and foreign partners will take part in the conferences and the workshops and in the whole research. Our aim was to make a comprehensive and comparative research, therefore we tried to involve many different legal systems and cultures which represent diversity of the European Union.

The action could enhance the sensibility of branches of the legal professions the involved in the protection of the financial interests of the EU. It means they could more efficiently identify the fraudulent cases, the commitment of criminal offences affecting the financial interests of the European Union. Therefore the protection of the financial interests of the European Union could be developed in the countries involved in the project.

The project starts in December 2017 and ends in May 2019. The first activity is the opening conference which will be held at the University of Miskolc in cooperation with the Association of Hungarian Lawyers for European Criminal Law, the second activity is a workshop at the Wirtschaftsuniversität Wien and the third, also a workshop at the University of Oradea. The first activity will deal with the general questions about the protection of the financial interests of the EU and new threats against the financial interests of the EU. Within the framework of this activity we also put emphasis on some recent procedural questions (e.g. the future European Public Prosecutor's Office, the relationship between the EPPO and the other EU organisations, the connection between EPPO and non-EPPO-countries, cross-border evidence gathering and e-evidence, especially in connection with the procedure of the EPPO). The second and the third activities in form of workshops with trainings will focus on the specific aspects of the topic (e.g. corruption, tax offences, money laundering, criminal compliance etc. with special reference to cybercrime). The lecturers of the conferences as well as the audience are practitioners as well as academics, because one of our priorities is the tracing and exchange of good practices of the legal practice in the involved six Member States

and education of the experts of the practitioners. The working language will be English with Hungarian translation.

At the end of the action a Winter Academy will be organised by the University of Miskolc at Hungarian Judicial Academy in Budapest in cooperation with National Office of Judiciary. This international comparative law Academy is intended to disseminate the results of the previous conferences and the whole research. At the end of the Winter Academy the attendants will receive a certificate undersigned by the University of Miskolc, University of Heidelberg, University of Linz and Wirtschaftsuniversität Wien.

The implementation of the project ends with the publication of recent finds and best practices in the area in English and Hungarian. With this volume our aim is to spread the results of our result as wide as possible.

After the Winter Academy, the results of the project will be used in several ways:

- in the legal education (preparation of special courses relating to the EU criminal law and the protection of the financial interests of the EU),
- we intend to continue the dissemination of the results through the organisation of special courses for practitioners.

Results of the project

Short-term results of the project

- organisation of an international conference and a Winter Academy involving practitioners and academics,
- organisation of two workshops involving practitioners and academics,
- publication of a volume of studies in English and Hungarian language

Medium-term results of the project

- to raise awareness of the branches of legal professions the involved in the protection of the financial interests of the European Union
- raising the sensibility of the legal practitioners in the identification of the fraudulent conducts and other criminal offences relating to the financial interests of the EU
- possible use of the results in the legal education (creating an e-learning learning material)

Long-term results of the project

- one of the most important objective of the research conducted during the project is to compare the national regulations and practice of six different countries (Austria, Germany, Greece, Romania, Italy and Hungary) regarding the protection of the financial interests of the EU
- identification of new threats against the EU's financial interests and of the new policy development in order to help the future development of the involved national and EU's institutions (OLAF, EUROJUST, EUROPOL, EPPO)
- the exchange of best practice of foreign Member States could lead to the introduction of new statutory regulation and the alteration of the practice (judicial practice)
- the results of the research could also contribute to the improvement of the current EU legislation relating to the protection of the financial interests of the EU (e.g. the pending PFI-directive and EPPO-regulation)

Dissemination of the action:

- short reviews for each conference and workshops will be published in Hungarian and foreign academic or other legal journals,
- results of the project will be published in a printed volume of studies, which will be published in English and in Hungarian language,
- the conferences will be recorded in visual and auditory recordings which will be made public in the website of the action

Methods of evaluation:

- Formal feedback: after each conferences and workshops a questionnaire has to be filled out by the participants in order to assess the efficiency of the event. It could help to eliminate the possible mistakes and make the further conferences and events even better
- After each activity consultations will be held about the details of the next conferences

Planned activities

I. 1ST STAGE: JANUARY 2018 – MARCH 2018		
I.1.	January 2018 – March 2018	Meeting with Hungarian working group from Miskolc and German participants (place: University of Heidelberg) (2 nd February 2018) Discussion about the main tasks and about the opening conferences Planning of the website of the project Writing of the guidelines for the research activity Research activity Preparation of the conference lectures based on the guidelines elaborated by the project team of the University of Miskolc
I.2.	22-24 th March 2018	Opening conference after that workshop with the involved project participants and practitioners: Presentation of the results of the research at an international conference – Criminal law protection of the financial interests of the European Union – general questions (place: University of Miskolc) Finishing and presenting the website of the project
II. 2ND STAGE: APRIL 2018 – JUNE 2018		
II.1.	April – June 2018	Research activity Completion of the edited version of the previous conference lecture Preparation of the next workshop with training Meeting at the Wirtschaftsuniversität Wien (Hungarian working group and Austrian partners)
II.2.	June 2018	1 st Workshop: Presentation of the results of the research at an international workshop by the cooperation partners – Criminal law protection of the financial interests of the European Union – specific questions I. (planned place: Wirtschaftsuniversität Wien)
III. 3RD STAGE: JULY 2018 – SEPTEMBER 2018		
III.1.	July – September 2018	Research activity Completion of the edited version of the previous workshop Preparation of the next workshop with training based on the guidelines elaborated by the University of Miskolc Meeting at the University of Oradea (Hungarian und Romanian

		partner)
III.2.	September 2018	2 nd Workshop: Presentation of the results of the research at an international workshop by the cooperation partners – Criminal law protection of the financial interests of the European Union – specific questions II. (planned place: University of Oradea)
IV. 4th STAGE: OCTOBER 2018 – JUNE 2019		
IV.1.	October 2018	Meeting with practitioners in Budapest – discussion about the Winter Academy, research Preparation of the Winter Academy
IV.2.	January/February 2019	Winter Academy – summary and dissemination of the results of the project (place: Hungarian Academy of Justice)
IV.3.	January 2019 – June 2019	Preparing of the written final report Translation of the final report Published of the final report of the project
IV.4.	30 th June 2019	Closing date of the project

Topics of the activities:

1st Conference (Criminal law protection of the financial interests of the European Union – general questions and actual problems in the practice)

- Past: the protection of the financial interests of the EU before the Treaty of Lisbon – from the Greek Maize Case to the Judgement of the ECJ relating to the limitation period
- Present: protection of the financial interest in the Lisbon Treaty (TFEU); EU legislation after the Treaty of Lisbon; the definition of EU-fraud at national and at EU level; legal practice and best practices in the Member States relating to EU fraud
- Future: expectable EU legislation in the future (PFI-directive, EPPO-regulation) and the development of OLAF and other European bodies in charge with the protection of the financial interest of the EU)
- Discussion and questions
After the international conference a meeting will be organised on the first day with the members of the project and other practitioners

1nd Workshop / training (Criminal law protection of the financial interests of the European Union – specific questions I.)

- Criminal offences affecting the financial interest of the European Union
- Fight against corruption: importance of corruption in the protection of the financial interests of the EU; national and EU regulation relating to corruption
- Combating money laundering: national and EU regulation; judgements of the ECJ relating to money laundering
- Criminal Compliance
- Case Studies
- Discussion and questions

2nd Workshop / training (Criminal law protection of the financial interests of the European Union – specific questions II.)

- Criminal law measures against tax fraud at the level of the Union and the Member States
- Judicial practice of the ECJ (e.g. Case C-617/10. Akerberg Fransson)

- Criminal compliance
- Case Studies
- Discussion and questions

Closing event – Winter Academy (Actual questions relating to the criminal law protection of the financial interests of the European Union)

- Comparative legal analysis of the regulation of the Member States relating to criminal offences affecting the financial interest of the EU (EU-fraud, tax fraud, corruption, money laundering with special reference to the cybercrime)
- Criminal compliance for the prevention of criminal offences affecting the financial interest of the EU
- Discussion and questions

Dissemination:

- International conference is open for the public
- About all activities reviews will be published in more involved Member States and all the information will be made available online on the website of the project
- All results will be published in a volume in English and Hungarian and also made available online on the project's website

Planned structure of the comparative law study:

Topics:

- Introduction
- General and practical questions of the protection of the financial interests of the EU
- New developments and challenges after the Treaty of Lisbon
- Combating money laundering: EU regulation and comparative study of six national regulations; judgements of the ECJ relating to money laundering, case studies
- New EU regulations, including the new Directive on the fight against fraud to the Union's financial interests by means of criminal law and the problems of the implementation and enforcement of the new regulation; differences between the material and procedural rules in connection with the protection of the financial interests of the EU (PFI-Directive and EPPO-Regulation); case studies
- Fight against corruption: importance of corruption in the protection of the financial interests of the EU; national and EU regulation relating to corruption, whistleblowing; case studies
- Criminal law measures against tax fraud at the level of the Union and the six involved Member States, criminal compliance, case studies
- New practical challenges in the protection of the financial interests of the EU
- Technical challenges in protecting the financial interests of the EU (cybercrime)
- Although the project focuses mainly on the substantive criminal law questions, we also put emphasis on some current procedural questions (e.g. the future European Public Prosecutor's Office, advantages and disadvantages of the EPPO, material scope and procedure of the future prosecution body, the relationship between the EPPO and the other EU organisations, the connection between EPPO and non-EPPO-countries, the gathering cross-border evidence and e-evidence, especially in connection with the procedure of the EPPO, admissibility of video and audio recordings)
- Summary of the results of the action: comparative legal analysis of the regulation of the six Member States relating to criminal offences affecting the financial interest of the EU

Geographical scope of the study:

- Different parts of the European Union including Western, Central, South and Eastern Europe
- Involved Member States: Germany, Austria, Hungary, Romania, Greece, Italy
- Specialised institutions of the European Union (e. g. OLAF)

Structure:

- The comparative law study will be divided to different parts. All involved Member States' regulation and practice will be referred in the parts, followed up by a summary
- The different parts will be put together in chapters based on the topics covered thus creating a base for comparison
- The summary is made by the Miskolc working group, containing all results from the project activities

Methodology:

- The research of new challenges and tendencies will be done based on the guidelines prepared in cooperation with local practitioners
- The comparative study based on the regulation and practice in the involved Member States, country reports and all activities
- The different chapters shall contain information about involved Member States either written by the practitioners from the respective country or referred to based on the information from activities
- The summary will contain all results of the activities

Dissemination:

- The volume will be produced in both Hungarian and English versions and disseminated in the form of printed books
- The studies will be available in full online on the website of the action along with the presentations

Budget of the project

Whole budget: **92 680,38 euro**

From which:

Grant of the European Commission: **74 144,31 euro**

Own contribution of the University of Miskolc: **18 536,07 euro**

We will finance the costs of attending every activity from the budget for the project's cooperation partners (travel, accommodation, subsistence).