

Tax Justice Network - Questionnaire to the Financial Intelligence Unit

1: How many of each of the following types of **arrangements, entities or professional individuals**¹ are registered in your territory at the end (31 of December) of the most recent year for which you have data, and which of those are covered by your preventive anti-money laundering framework?

Type of Arrangement / Entity / Professional ¹ :	Number of:	Year	AML-covered?
Casinos, FATF 2012 Rec 22 (a)			
Real estate agents, FATF 2012 Rec 22 (b), Individuals			
Real estate agents, FATF 2012 Rec 22 (b), Others ²			
Dealers in precious metals / precious stones, FATF 2012 Rec 22 (c), Individuals			
Dealers in precious metals / precious stones, FATF 2012 Rec 22 (c), Others ²			
Accountants, FATF 2012 Rec 22 (d), Individuals			
Accountants, FATF 2012 Rec 22 (d), Others ²			
Lawyers, notaries, other legal professionals, FATF 2012 Rec 22 (d), Individuals			
Lawyers, notaries, other legal professionals, FATF 2012 Rec 22 (d), Others ²			
Trust and Company Service Providers, FATF 2012 Rec. 22 (e), Individuals			
Trust and Company Service Providers, FATF 2012 Rec. 22 (e), Others ²			

2: How many **government agencies** and how many **staff members** (full time equivalents, FTE) are in charge of **supervising** the correct implementation of **preventive** measures against **money laundering** (such as customer due diligence regulations) for each of the different types of arrangements/entities/professionals? If data is not available in given breakdowns, please provide us with available aggregates. Please provide the year for which this applies.

Type of Arrangement / Entity / Professional ¹ :	Number and name of supervising agencies	Number of staff (FTE)
Casinos , FATF 2012 Rec 22 (a)		
Real estate agents , FATF 2012 Rec 22(b)		
Dealers in precious metals / precious stones , FATF 2012 Rec 22(c)		

¹ The full definitions of the categories can be found in this FATF-publication (hereinafter: "FATF 2012"), pages 19-20, 116-117, in: http://www.fatf-gafi.org/media/fatf/documents/recommendations/pdfs/FATF_Recommendations.pdf; 30.10.2014.

² „Others“ includes entities, groups and undertakings and any other institution except an individual (=natural person).

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Type of Arrangement / Entity / Professional ¹ :	Number and name of supervising agencies	Number of staff (FTE)
Accountants, FATF 2012 Rec 22(d)		
Lawyers, notaries, other legal professionals, FATF 2012 Rec 22(d)		
Trust and Company Service Providers, FATF 2012 Rec. 22(e)		

3: Details about FIU:

3.1. Does the FIU have access to income and asset declarations (where applicable)? **Yes / No**

3.2. Does the FIU have access to complaints of individuals and/or of companies relating to money laundering, corruption and tax evasion offences? **Yes / No**

3.3. Does the FIU exchange information on money laundering investigations with its fellow FIUs abroad? **Yes / No**

3.3.1. If the answer is yes, please write down how many times such exchange of information took place:

Year:	Number of spontaneously exchange of information:
2012	
2013	
2014	

3.4: Does the FIU provide local /international tax authorities and/or supervisory authorities access to ongoing or closed investigations? **Yes / No**

3.5. Does the FIU provide annual public statistical information, e.g. through their annual reports? **Yes / No**

4: How many on-site visits were carried out by regulatory government agencies (or similar; see question 2 above) in order to supervise the correct implementation of preventive measures against money laundering (such as customer due diligence) for each of the different type of arrangement/entity? If data is not available in given breakdowns, please provide us with available aggregates.

Type of Arrangement / Entity / Professional ¹ :	Number of onsite visits		
	2012	2013	2014
Banks (incl. branches of foreign banks)			
Insurance companies			
Collective Investment Schemes / Investment Funds			
Foreign exchange traders			
Fund managers			
Investment advisers			

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Type of Arrangement / Entity / Professional ¹ :	Number of onsite visits		
Other financial institutions (see Definition FATF 2012: 116-117; in FN 1 above), please specify			
Casinos , FATF 2012 Rec 22 (a)			
Real estate agents , FATF 2012 Rec 22(b)			
Dealers in precious metals / precious stones , FATF 2012 Rec 22(c)			
Accountants , FATF 2012 Rec 22(d)			
Lawyers , notaries, other legal professionals, FATF 2012 Rec 22(d)			
Trust and Company Service Providers , FATF 2012 Rec. 22(e)			

5: What was the result of these on-site visits with a view to the level of compliance with anti-money laundering laws and regulations? Please provide us any available statistical information as well as, if available, specific case studies.

5.1. Have any **administrative** sanctions (fines) been imposed as a result of noncompliance discovered by onsite visits?

5.2. Have any **criminal** sanctions been imposed as a result of noncompliance discovered by onsite visits?

6: Under what laws (and under which paragraph) are the board members (or equivalents) of banks and other legal entities criminally liable if their institution launders money? **Please write down the applicable laws and paragraphs.**

Type of Entity / Arrangement:	Legal Source (Law/§):
Banks	
Legal entities	
Others (please specify)	

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6.1: How many investigations have arisen from this regulation as a result of which banks and other legal entities were required to change their operations (i.e. replace board members, penalize compliance officers)?

Year:	Number of investigations:
2012	
2013	
2014	

7: How many Suspicious Activity Reports or Suspicious Transaction Reports (STR, STA or equivalent) have been filed in the last years by each of the reporting sources?

Reporting Source ¹ :	Number of SARs / STRs		
	2012	2013	2014
Banks (incl. branches of foreign banks)			
Insurance companies			
Collective Investment Schemes / Investment Funds			
Foreign exchange traders			
Fund managers			
Investment advisers			
Other financial institutions (see Definition FATF 2012: 116-117; in FN 1 above), please specify			
Casinos , FATF 2012 Rec 22 (a)			
Real estate agents , FATF 2012 Rec 22(b)			
Dealers in precious metals / precious stones , FATF 2012 Rec 22(c)			
Accountants , FATF 2012 Rec 22(d)			
Lawyers, notaries, other legal professionals , FATF 2012 Rec 22(d)			
Trust and Company Service Providers , FATF 2012 Rec. 22(e)			

8: How many Suspicious Transaction Reports (STR; or equivalent) resulted in further investigations by external competent authorities (following FIU investigation) in each year?

Year:	Number of STRs resulting in investigation:
2012	
2013	
2014	

9: How many **prosecutions for money laundering** were initiated altogether each year by law enforcement authorities?

Year:	Number of prosecutions:
2012	
2013	
2014	

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9.1: Do you know how many of those initiated **prosecutions** were initially **triggered by a STR** (or equivalent)? If your answer is yes, please provide us with the number and if your answer is no, why is this unknown?

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10: How many **guilty verdicts** for criminal cases of money laundering did you record in each year?

Year:	Number of guilty verdicts:
2012	
2013	
2014	

10.1: Do you know how many of those **guilty verdicts** for money laundering were initially **triggered by a STR** (or equivalent)? If your answer is yes, please provide us with the number and if your answer is no, why is this unknown?

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11: What **value of assets has been frozen** as a result of money-laundering investigations (before prosecution) in each year? Please provide the amount and currency for each predicate offense listed.

Year:	Fraud	Bribery	Embezzlement	Tax crimes	Other offences
2012					
2013					
2014					

12: What **value of assets has been seized/confiscated** as a result of money-laundering prosecutions and convictions in each year?

Year:	Fraud	Bribery	Embezzlement	Tax crimes	Other offences
2012					
2013					
2014					

13: Is **domestic tax evasion** a **predicate offence** under your money laundering regulations/legislation?

Answer:	Relevant legal source (law/regulation and paragraph):
Yes	
No	
Only specific forms of tax evasion (please specify)	

13.1: If **domestic tax evasion** is a **predicate offence** under your money laundering regulations/legislation, how many **STRs** (Suspicious Transaction Reports; or equivalent) have been submitted concerning this particular offense (domestic tax evasion)? If you do not dispose of this number, why is this unknown?

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Year:	Number of STRs: / What changes required to know?

14: Can the **evasion of taxes of a foreign country** be considered a **predicate crime** under your money laundering regulations/legislation, if committed (through assets and/or structures linked to your jurisdiction, e.g. a bank account) by a tax resident of the same foreign jurisdiction?

Foreign Tax Evasion is Predicate Crime?	
Yes (please specify under what conditions, and since when)	
No	

14.1: If **foreign tax evasion** (see question 14 above) can be a **predicate crime** under your applicable law and regulations, how many **STRs** (Suspicious Transaction Reports; or equivalent) have been submitted concerning this particular offense (evasion of taxes of a foreign country)? If this information is not available, why is this unknown?

Year:	Number of STRs: / Reason for not knowing:

15: How many **prosecutions** for money laundering with the **predicate crime of foreign tax evasion** (see question 14) did you record?

Year:	Number of prosecutions:
2012	
2013	
2014	

16: How many **guilty verdicts** for money laundering with the **predicate crime of foreign tax evasion** (see question 14 for details) did you record in each year?

Year:	Number of guilty verdicts:
2012	
2013	
2014	

17: Is the issuance/ use/ exchange of virtual currencies³ (e.g. Bitcoin) regulated? Please specify the legal source, if relevant.

Answer:	Relevant legal source (law/regulation and paragraph):
Yes	
No	

17.1: If the answer to the previous question was 'yes', please specify how virtual currencies are regulated (e.g. only for specific types of participants such as exchanger/administrator/user⁴, only for the issuance of the virtual currencies, etc.)?

³ The definition of the term 'virtual currencies' can be found in the following FATF-publication (hereinafter: "FATF 2014"), page 4, in: <http://www.fatf-gafi.org/media/fatf/documents/reports/virtual-currency-key-definitions-and-potential-aml-cft-risks.pdf>; 30.10.2014.

⁴ The full definitions of the different types can be found in FATF 2014: 7.

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18: Is the use of e-money⁵ by financial institutions regulated? Yes/No

18.1: If the answer to the previous question was 'yes', please specify the types of financial institutions¹ that are subject to e-money regulation and the relevant legal source in the table below:

Type of Financial Institutions	Yes/No	Relevant legal source (law/regulation and paragraph):
Banks (incl. branches of foreign banks)		
Insurance companies		
Collective Investment Schemes / Investment Funds		
Foreign exchange traders		
Fund managers		
Investment advisers		
Other financial institutions (see Definition FATF 2012: 116-117; in FN 1 above), please specify		

19. How many people are **employed** (full time equivalents) by the Financial Intelligence Unit (FIU) or its equivalent, and how has this staffing level changed over time?

Year:	Number of staff (FTE):
2012	
2013	
2014	

20. Please write down your name, position and affiliation with contact details:

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21. Please sign the box below to confirm that we may make use of the information provided for research purposes and that the information is accurate to your best belief:

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⁵ The definition of the term 'e-money' can be found in FATF 2014: 4. Further explanation of the various new payment products and services (NPPS) can be found in the following FATF publication, pages. 5-11, in: <http://www.fatf-gafi.org/media/fatf/documents/recommendations/Guidance-RBA-NPPS.pdf>; 30.10.14.