



REPUBLIC OF SLOVENIA  
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IN COOPERATION WITH



FACULTY OF LAW,  
ECONOMICS  
AND FINANCE

## EU Substantive criminal law – PIF crimes Luxembourg, 6-7 March 2024

**Seminar Venue:** Faculty of Law, Economics and Finance, University of Luxembourg, Weicker Building, 4 Rue Alphonse Weicker, 2721 Luxembourg – [Google Maps](#)

Organized by EIPA – European Institute of Public Administration

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### Programme

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**Objectives:** To effectively combat crimes against the financial interests of the EU it is quintessential that there is agreement on the material elements of the underlying crimes among EU Member States and the interpretation and application of the corresponding substantive criminal law notions converge. Crimes against the financial interests of the European Union - PIF crimes are defined in **Directive (EU) 2017/1371** as crimes not only affect the Union's financial interests but they also harm its reputation and credibility. These crimes include fraud related to the EU budget, large scale VAT fraud affecting two or more Member States, corruption, misappropriation of assets committed by a public official, and money laundering involving property derived from these crimes. The aligned substantive criminal law provisions now allow the investigation and prosecution of crimes against the financial interest of the EU both at European and at a national level.

The objective of the seminar is to provide an update on the case law of the CJEU in relation to the crimes against the financial interest of the EU. PIF crimes including fraud – corruption - money laundering, - misappropriation in relation to the management of EU funds and VAT fraud have been criminalized at the European level since long generating ample case law, hence it is important that legal practitioners are made aware of the latest jurisprudence of the Court which is relevant for their professional work.

**Target group:** The seminar is especially interesting for legal practitioners working in the field of criminal law, dealing with cross-border criminal cases, but is also of relevance to those having a particular interest in the EU Area of Freedom Security and Justice, based on the principles of mutual recognition and mutual trust.

Participants will have a nuanced understanding of the practical insights about the working structures and functions of the EPPO and explains how participating and non-participating EU Member States cooperate with the EPPO in winding up crimes against the EU's financial interest..

**Seminar methodology:** The seminar is based on short presentations complemented with practice-oriented panel discussions led by experts who have an in-depth understanding of the PIF crimes and CAT fraud. Departing from the rich case law of the Court of Justice of the European Union, the seminar will focus on practical issues arising in the daily administration of the cross-border criminal cases.



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The seminar also involves a visit to the CJUE and a background explanation on how national courts can refer interpretative requests to the CJEU in the context of the preliminary reference procedure

### EIPA Luxembourg - European Centre for Judges and Lawyers

Dr. Claudio Matera, Senior Lecturer & Director of EIPA Luxembourg, [c.matera@eipa.eu](mailto:c.matera@eipa.eu)

Dr. Carlos Santaló Goris, Lecturer, [c.santalogoris@eipa.eu](mailto:c.santalogoris@eipa.eu)

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### External Expert

Nelson Macedo da Cruz, Senior Financial Investigator at the European Public Prosecutor Office



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**WEDNESDAY 6 MARCH 2024**

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- 08.30 Registration of participants
- 09.00 **Welcome of participants and introduction to the seminar programme**
- 09.30 **Crimes against the financial interest of the EU - Fraud and misappropriation**  
Case C-545/21 ANAS, Case C-603/19, Úrad špeciálnej prokuratúry Generálnej prokuratúry Slovenskej republiky, Case T-224/14 *CW v Council*, Case T-245/15, Oleksandr Viktorovych Klymenko, Case T-246/15, Yuriy Volodymyrovych Ivanyushchenko, Case T-242/16, Edward Stavyskyi,
- 10.15 **Q&A**
- 10.30 Coffee break
- 11.00 **Crimes against the financial interest of the EU - Money laundering**  
Case C-37/20, Luxembourg Business Registers, Case C-601/20, Sovim, Case C-190/17, Zheng, Case C-212/11, Jyske Bank Gibraltar, Case C-212/08, Zeturf, Case C-317/21
- 11.45 **Q&A**
- 12.00 **Case study 1: Misappropriation of EU funds**
- 12.45 **Q&A**
- 13.00 Lunch break
- 14.30 **VAT fraud**  
Case C-42/17, Criminal proceedings against M.A.S. and M.B, Case C-105/14, Taricco and Others, Case C-1/21, MC v Direktor na Direktsia 'Obzhalvane i danachno-osiguritelna praktika, Case C-310/16, Criminal proceedings against Peter Dzivev, Galina Angelova, Georgi Dimov, Milko Velkov, Case C-419/14, WebMindLicences, Case C-574/15 Scialdone, Case C-612/15 Kolev and Kostadinov
- 15.15 **Q&A**
- 15.30 Coffee break
- 16.00 **Case study 2: VAT carousel fraud**
- 16.45 Evaluation



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17.00 End of Day 1

## THURSDAY 7 MARCH 2024

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- 08.00 **Visit to the Court of Justice of the European Union**  
Arrival - security check
- 13.00 **END OF SEMINAR**



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