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Greece: Coping with EU Fraud

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CASE LAW

The most frequently found kinds of EU fraud in Greece, in common with other European countries, are the following three.¹

Frauds committed in order to avoid paying the countervailing charges

These are due when a non-EU product is imported to an EU country. The fraudsters try in this case falsely to describe the product as being imported from another EU country. A typical example of this misrepresentation is the so-called *Greek Maize* case, which also prompted the intervention of the Court of the European Communities in its well-known decision of 21st September, 1989.² In 1986 the offender exported a great quantity of maize from Greece to Belgium through a Swiss company. This was falsely presented as a Greek product, while its origin was in reality from Yugoslavia. As a result of this device the Greek customs authorities with the consent of higher officials (among them a minister, who tried to cover it up) allowed the transportation of maize from Greece to another EC country without asking for the payment of the corresponding countervailing charges, which were due to the European Communities. Hence, the money was not paid by the exporters and this created a damage sum of around drs 45m. Since one of the persons involved in this affair was a minister, the first trial against the perpetrators took place before the Special Supreme Court competent to try members of the Government (Article 86 of the Greek Constitution). In its decisions³ the Court convicted five out of seven persons, among whom was the accused minister. They were sentenced to terms of imprisonment ranging from three and two thirds years to ten months for having committed (or instigated or assisted in) acts of false certification and forgery. Another trial for the same case, but involving non-political persons, was tried before the (three-member) Court of Appeal for Felonies in Athens, acting as a first instance court.⁴ In its decisions Nos. 218a, 218b and 388 of 14th February, 1991 the Court found guilty six out of 11 accused persons and imposed sentences of imprisonment

between four years and 15 months in addition to pecuniary penalties for having committed (or investigated or assisted in) acts of smuggling, fraud incurring substantial damage, false certification and forgery. More than two years later, on 2nd June, 1993, the only Court of Appeal in Athens, composed of five judges, decided to restrict the punishable acts to only fraud incurring substantial damage for three defendants (another two were absolved) and to reduce similarly the original punishments to terms of imprisonment for between 22 and 18 months, convertible in financial penalties, in addition to financial penalties (Decisions Nos. 415, 485 and 617/1993).⁵ Finally, this decision was brought before the Supreme Court Areopag for possible legal errors. Yet, the Court, in its decision No. 610/1994,⁶ confirmed the judgment issued by the Court of Appeal on second instance and considered, therefore, as irrevocable, that the acts committed by the persons involved in this case against the EU budget constituted the crime of fraud according to the Greek law. This decision was based on the reasoning that Greece had suffered substantial damage being obliged to pay the countervailing charges with interest, in compliance with Article 13 of EU Regulation No. 2727/1975, according to which the Member States are competent and responsible for collecting, on behalf of the EU, the revenues due to it.

A similar case, in which Areopag was also engaged in recent years, concerned the importation to Greece of clothes allegedly emanating from an EC country. The clothes were falsely presented, by use of forged invoices, as coming from Great Britain, although in fact they originated from India and their real price had been much higher than the one recorded on the false invoices. The Court judged that these offences, aiming at paying less customs duties for this merchandise, constituted acts of smuggling and of violating the provisions on foreign trade.⁷

Frauds intending to collect restitutions illegally

These are normally granted for exportation of EU products outside EU countries. In these cases the

defrauders falsely present the merchandise as being exported to a non-EU country, while on the contrary they intend to export the merchandise to an EU country. This was the case in an interesting decision of the Athens Court of Appeal.⁸ In 1983 the defendant submitted false supporting documents to the Greek authorities, claiming that a quantity of Greek wheat had been loaded on board a ship in Thessaloniki, in order to be delivered to Madera (North Africa). In this way the persons involved succeeded in extracting a great amount of money (around drs 140m at that time) from the competent EC authority (EAGGF) as a restitution — subsidy for exportation to countries outside the European Communities. The court ruled that these acts constituted the crime of fraud in its aggravating form (felony), which is provided by Law No. 1608/1950 'on offences against the Public Treasury'. It is particularly noteworthy that this decision considered the aggravating provisions of this law, which *ex definitione* concern 'offences against the (Greek) Public Treasury', as applicable to a case of EU fraud. According to the decision, this application is possible because the damage resulting from the fraud affects not only the EC, but also the Greek State, which is competent and responsible for collecting the Community's revenues and returning them to the EC.

Frauds accomplished by persons who receive subsidies

These people receive subsidies for the execution of a project which does not finally materialise or does not materialise according to the pre-specified agreement (eg bad or non-performance of a public work, an agricultural cultivation or an educational project). A characteristic example of this deception is given in the decision No. 803/1991 of the Areopag in camera.⁹ The person involved was found guilty of forgery in an aggravated form (felony) and of attempted fraud after having submitted false documents to the Greek agricultural authorities, in order to collect a subsidy from the European Communities. These documents were invoices claiming that he had bought large quantities of olive oil from various oil producers. A similar case concerns vast cotton cultivations in the Greek district of Boeotia which had been supported by EC subsidies. The cultivations were allegedly not realised to the extent laid down by the conditions of the subsidy and this has since led to an investiga-

tion of the case by the authorities.¹⁰ Furthermore, on 12th December, 1994 the newspaper *To Vima* brought to light a case of a private institute to which the University of Thrace had entrusted the planning and execution of an important educational project (ie the professional development of certain groups of the population). It seems that the institute concerned was not the proper one for such an undertaking and that there had been irregularities in the execution of the project. As a result, the Public Prosecutor intervened¹¹ and prosecuted those responsible for fraud in the aggravating form of felony against the Public Treasury and for forgery. The Union's authorities also showed a keen and immediate interest in this case.¹² Generally speaking, it is noteworthy that there exists, in recent years, a trend of determined reaction towards underhand practices against the EU budget. This reaction emanates not only on the part of Greek officials, who stress the necessity of taking further measures to cope with EU fraud (where a report of the General Director of the Ministry of Finances reflects these views),¹³ but also on the part of highly esteemed Greek intellectuals, like Marios Ploritis, who openly condemn the irregular dealings of the so-called 'Euro-thefts'.¹⁴

THE LEGISLATIVE FRAMEWORK

From the above concerning the phenomenology and the case law of EU frauds in Greece, it is seen that the principal legislative instrument against EU frauds is the provision about fraud in Article 386 of the Greek Criminal code. In normal cases the punishment for fraudsters is imprisonment from three months to five years. Yet if the incurring damage is substantial, the range of penalties increases (two to five years), and if the offender can be considered, in view of his crime, as habitual, professional or particularly dangerous, the offence becomes felony and is liable to penalties of five up to ten years. Usually the acts of fraud are accompanied by acts of simple forgery, liable to penalties ranging from three months to five years.¹⁵ In more serious cases of forgery (felony), the penalties can range from five up to ten years if the offender 'intended to enrich himself or another by causing damage or harm to a third party'. Related to fraud is also the offence of false certification or alteration in cases where an official, whose duty it

is to issue or draft public documents, either (a) certifies falsely and by intention on such a document facts which may have legal significance, or (b) destroys, alters etc a document entrusted or accessible to him by virtue of his office. The punishment available for this offence is normally one to five years, but a penalty of felony from five up to 20(!) years may be imposed if the offender acts with the intent to enrich himself or another with an illicit benefit or to cause unlawful damage to another.¹⁶ Furthermore, some important offences (mainly of a pecuniary nature), like fraud (Article 386), damage to property held on trust (Article 390), forgery (Article 216), forgery and misuse of stamps (Article 218), bribery (Articles 235–237), breach of trust in office and embezzlement in office (Articles 256, 258), theft (Article 372), illicit appropriation (Article 375) etc, are punished as felonies if they can be considered as falling under the text of Law No. 1608/1950 'on offences against the Public Treasury' (mentioned above, under 'Frauds intending to collect restitution illegally'). This is the case, according to the basic provisions of this law, if these offences

'are directed against the Public Treasury or legal entities of the public law or other entities mentioned in Article 263 of the Criminal Code [these are legal entities comprising the broader category of the so-called "public sector" and enumerated in Article 263a of the Criminal Code] and if the benefit which the offender obtained or pursued, or the damage actually incurred or with the likelihood of being incurred in any way whatsoever to the Public Treasury or to the above mentioned legal entities, is more than 5 million Drs.'

In these cases, the offences are judged by the Court of Appeal and the penalties of imprisonment to be imposed vary in range from between five and 20 years, and can even extend to life imprisonment if there exist aggravating circumstances (acts committed continuously over a period of time, or having an object of particularly high value).

Tax evasion

Concerning tax evasion, the legislation becomes more complex and rigid from year to year, as a result of the important financial deficits which must be covered by the state through taxation. As

basic law 'against tax evasion' (Law No. 820/1978) has been in force for more than 15 years and provides severe administrative and penal sanctions (Articles 42, 43) if the taxpayer does not submit his/her tax declaration or submits an inexact one, provided that the amount of the tax difference to be paid is more than drs 500,000. More particularly, the offender in such cases risks not only a penalty of imprisonment of between six months and five years, but also some painful accessory penalties like deprivation of passport or of driver's licence for a period of six to 12 months. Traders who do not issue invoices etc are subject to the same penalties. Yet, in practice the accessory penalties are not imposed at all. Moreover, even the other penalties, irrespective of their restricted use,¹⁷ usually become inapplicable if the person involved reaches a 'settlement' with the Public Treasury according to the provisions of (a) Articles 70–71 of the Code of Income Taxation;¹⁸ (b) Articles 70–72 of the Code of Taxation Procedure;¹⁹ (c) legislative decree No. 4600/1966, now absorbed by the above mentioned code of Income Taxation, Articles 70–71; and (d) the laws which are voted from time to time in order to facilitate the 'arrangement' and 'settlement' of old tax debts (eg Article 14 of Law No. 2198/1994). Apart from these general provisions, there are also laws providing severe sanctions for taxpayers (private individuals or enterprises) who fail to file tax returns or submit inexact declarations about such tax returns concerning various taxes,²⁰ or who issue forged or fictitious or altered invoices.²¹ More recent laws have increased the number of cases of tax evasion concerning VAT,²² have stiffened the penalties, have decreed that relevant violations are always to be tried with summary proceedings according to Articles 417–427 of the Code of Criminal Procedure, have made it clear that the 'extrajudicial settlement' does not lead to a ceasing of the penal prosecution and, finally, have established new, less complex proceedings leading to the personal arrest of persons in application of Law Decree No. 356/1974, which is the code of collection of Public Revenues.²³ It is also important to stress that under Article 45.6 of Law No. 2065/1992 the sentence of imprisonment imposed for VAT evasions cannot be converted into a pecuniary penalty or suspended any more. Furthermore, for all these VAT evasions administrative sanctions of particular severity can be also imposed.²⁴ Both administrative

and penal sanctions (some or all of them) can be inflicted at the same time against the same taxpayer.²⁵ If an enterprise is caught for tax evasion, the (administrative or penal) sanctions are enforced to the managing directors or other persons with managerial duties.²⁶

Customs legislation

Another important branch of special criminal statutes which is connected with EU frauds is the customs legislation, based on the 'Code of Customs' (Law No. 1165/1918). The main distinction which this legislation makes is between mere customs violations (especially Articles 89–99 of the Code of Customs) and (criminal) acts of smuggling (Articles 99–126A of the same Code). In both categories there exists a non compliance with the formalities of the Code which regulate the assessment and levying of customs duties for imported or exported goods. However, in cases of mere customs violations, such as the existence of deficiencies or omissions in completing the necessary declaration of goods, the violation has no criminal character and is sanctioned only with administrative fines amounting to a multiple of the duty due (Article 89 ff.). On the contrary, in the case of smuggling the sanctions are criminal (normally a penalty of imprisonment of between six months and five years). Aggravating circumstances exist when (a) an act of importation or exportation of goods is operated without the written permission of the competent customs authority or in a place or at a time different from the ones provided in such permission, or (b) when 'any activity whatsoever' is committed with the intent to deprive the state of the duties and other dues payable by the offender.²⁷ Apart from these two basic categories of punishable acts, there exists a series of other special offences, which also qualify as 'smuggling' (Article 100.2 of the code): the unauthorised utilisation of consumer goods which were imported free of charge or at a reduced duty or for certain specific uses; (b) the exportation or importation of merchandise, the exportation or importation of which is forbidden; (c) the change of the frame number of a car and the affixing of such a number to another car for which no duties or similar dues have been paid; (d) the writing of higher or lower prices than the real ones in invoices of imported or exported merchandise etc. In general the legislator has tried to formulate the provisions about smug-

gling in a particular large way, in order to minimise the possibilities of circumvention of the text of the law through its sophisticated exploitation. This becomes evident especially in the case of Article 100.1 (b), where the intent to deprive the Public Treasury of the payable duties etc is attached, as an act of smuggling, to 'any activity whatsoever', hence, according to the interpretation given by the courts to this provision, to 'any activity that tireless human inventiveness can on each occasion devise'.²⁸

All the above mentioned cases of smuggling can entail, apart from the principal sanctions, also accessory penalties provided by the law (Articles 105–107 of the Code), such as the confiscation of the merchandise. Moreover, the cases of smuggling may also be considered as customs violations (Article 89.2 of the Code) and be sanctioned as such with administrative penalties, independently of the penal prosecution initiated against the offender for the same act.²⁹ According to Greek jurisprudence, even if the offender is later acquitted by the Criminal Court for this act, qualified as smuggling, this decision does not bind the Administrative Court in its judgment.³⁰ Yet the person involved in an act of smuggling has, until the end of the first-instance proceeding, the legal option to ask for a settlement of the case, similarly to the above mentioned provisions on tax-evasion, provided that (a) the duties, taxes and dues do not exceed the amount of drs 5m (presidential decree No. 15/1994), (b) the person waives the petitions or appeals provided by the law, and (c) accepts to pay these sums together with the multiple toll which is ordered by Article 97. In this case, no criminal prosecution is initiated and if one is already in process, it ceases (Article 103.1 of the Code) — on the interpretation of this provision.³¹

SPECIFIC PROBLEMS INCURRED BY THE APPLICATION OF THE LAWS

The above described legislative framework is, of course, closely related to cases of fraud *in general*, constituting a sort of 'threshold' to the 'nucleus' of a fraudulent act *stricto sensu*.³² Yet, the enforcement of all these legal provisions in cases of EU frauds cannot be effected automatically nor be regarded as self-evident, until at least one practical question is solved.

This question is whether these provisions can

indeed be applied by the Greek Courts in the case that non-Greek 'legal goods', like the European Union's budget and its relevant financial interests, are affected. Of course, in principle the answer to this question cannot be but negative, because the Greek criminal provisions protect mainly domestic 'legal goods' and there is no express exception in the law about the cases in question.³³ However, the manner in which this problem is dealt with by the courts, suggests that the protection of the EU's interests by national judges is considered as a matter of prime importance, provided that the EU fraud involves, directly or indirectly, the interests of the Greek state. Indeed, in a number of cases EU fraud was handled as a fraud directed against the interests of both the EU and Greece. The argument was that Greece had also suffered damage resulting from the fact that she was obliged to pay the countervailing charges with interest, in compliance with Article 13 of EU Regulation 2727/1975 (as in the *Greek Maize* case above). Furthermore, in some cases of fraud the courts did not hesitate to apply even the provisions of Law No. 1608/1950 'on offences against the (Greek) Public Treasury', which render the offence to a felony punishable by sentences varying from five to 20 years or for life. The main reasoning for such decisions was again that the damage resulting from the fraud, even if it was caused to the EU's budget, is also likely to affect 'in any way whatsoever', according to the text of the law, the Greek Public Treasury, which has the liability for the compliance with the EU's law concerning EU revenues and for returning this money to the EU's Treasury.³⁴

REFORM PROPOSALS

In the author's opinion, such legal reasoning is not very secure and safe, since in the last analysis the Greek Public Treasury, having only the competence to collect EU revenues, does not suffer any damage from their non-payment. Consequently, it is necessary for Greece to promulgate law provisions which could fill the existing gaps of legislation and give the judges the necessary legal basis for coping with EU frauds. This becomes even more indispensable for our legal order today, after the ratification by Greece of the Maastricht Treaty, which, in its quality as a supranational convention is, according to Article 28.1 of the Greek Constitution, 'an integral part of domestic Greek law and

shall prevail over any contrary provision of the law'. Hence, in this case, Greece and the other Member States must take, in compliance with Article 209a of the EU Treaty, as amended by Article G(77) of the Maastricht Treaty, 'the same measures to counter fraud affecting the financial interests of the community as they take to counter fraud affecting their own financial interests'.

It must be admitted that on numerous occasions Greece has already taken penal and other measures, incriminating or decriminating problematic sorts of behaviour, in order to put into practice the EU's law and harmonise her legal order with it.³⁵ As an example, Greek legislation has introduced a new provision (Article 394 A) in her Criminal Code entailing severe punishments from five up to 20 years for acts of money laundering (Article 5 of Law No. 2145/1993), in accordance with the EU Directive No. 91/308 'on prevention of the use of the financial system for the purpose of money laundering'.³⁶ In addition, a provision was passed in compliance with EU Directive No. 88/361. According to this provision, 'legal acts which provide penal sanctions in case of violation of the legislation concerning foreign exchange are abolished'; hence all such violations for exporting or importing or transacting in foreign exchange by virtue of Law No. 710/1945 and relevant laws are no more punishable. Furthermore, in 1983 Greece passed a law (No. 1338/1983 as amended by Law No. 1440/1984 and 1775/1988), according to which every violation of rules concerning the adaptation of Greek legislation to the Community's legal order can be qualified as misdemeanour, if the act is not punished under another provision.³⁷ Similarly, Greece has proceeded to a kind of assimilation of national and Community legislation in some cases of customs law and fixed that the customs violations qualified as smuggling according to her Code of Customs, are treated and punished by virtue of this same law if they are committed during the transportation of merchandise in transit across EU countries.³⁸

The above mentioned measures, however, although giving an idea of Greece's willingness to adapt her legislation to the forthcoming European legal order, cannot by themselves fully achieve the aims of the provision in Article 209a of the EU Treaty. In order to fill this gap, it seems that the following measures should be taken in the near future:

- (1) The amendment of Article 8 of the Greek Criminal Code ('Offences abroad always punishable by Greek Law'), so that it also includes frauds against the Union's financial interests.³⁹
- (2) The express assimilation of the countervailing charges and similar EU duties ('own resources') with the taxes, custom duties and the other dues of Greek taxation and customs legislation.⁴⁰ This assimilation, which has already been utilised in some EU countries (eg in Germany), could be inserted in Article 13 of the Greek Criminal Code, where there exists a series of legal definitions of terms used by the Code. A similar amendment could be made to the Code of Customs, although most of the Articles of this Code (Articles 1-88) since 1st January, 1993 apply mainly to non EU countries, while the customs situation for EU countries is ruled by the European Code of Customs.⁴¹
- (3) The creation of a new offence similar to the one in s. 264 of the German Criminal Code about subsidised fraud. Although the Greek courts have always considered such acts as constituting a specific case of fraud,⁴² it seems that it would be advisable to incriminate this behaviour, in order to strengthen the protection against it.⁴³

Of course, the above measures should be taken in accordance with the EU Regulation which was prepared on the subject of EU fraud and which was discussed by the Ministers of Finance of the European Union on 22nd May, 1995, so that there will be no contradictions in the various legislations of the EU Member States.⁴⁴ On the other hand, the promulgation of these measures should not be delayed. As has been recently mentioned in the Report of the EU Commission,⁴⁵ the irregularities and cases of EU fraud which were *detected* in 1994 show a noted upward trend and have reached a level of loss equal to 1-2 per cent of the Union's budget.⁴⁶

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- (3) Nos. 1-24 of 11th August, 1990.
- (4) Article 81.1b and 111 of the Greek Code of Crim. Procedure.
- (5) Decisions Nos. 415, 485 and 617/1993.

- (6) Published in *Poinika Chronika* (1994) vol. 44, pp. 749-759.
- (7) Law No. 936/1979; Areopag No. 211/1992, *Poinika Chronika* (1992) vol. 42, pp. 415-417; see also information about the so-called 'shirt-fraud' in the newspaper *Mesimvrini* of 12th March, 1981 and 14th March, 1981, p. 3 and about the *Milk* case in the newspaper *Eleftherotypia* of 21st September, 1983, p. 1 and 30th November, 1983, p. 1.
- (8) No. 2867/1992, *Poinika Chronika* (1993) vol. 43, pp. 1167-1173.
- (9) *Poinika Chronika* (1991) vol. 41, pp. 1184-1188.
- (10) See the newspaper *Ethnos*, 8th September, 1992, pp. 10-11.
- (11) See the newspaper *Eleftherotypia* of 17th February, 1995, p. 23.
- (12) *To Vima*, 2nd April, 1995, p. D16-D17.
- (13) See *To Vima*, 30th April, 1995, p. A7 where a report of the General Director of the Ministry of Finances reflects these views.
- (14) *To Vima*, 7th June, 1992, p. A79.
- (15) For fabrication of a forged document or alteration of an authentic one: Article 216 Gr.Cr.C.
- (16) Article 242 Gr.Cr.C.
- (17) See *Misdemeanour Court of Drama* in camera, Decision No. 131/1991, *Nomiko Vima*, (1992) p. 339, no. 40.
- (18) Law No. 2238/1994, cf. also the older version of this code: Presidential Decree No. 129/1989, in OJ, vol. A, No. 62.
- (19) Law No. 4125/1960 — these Articles have, however, not been enforced: cf. Article 11 of the legislative decree No. 4600/1966 and Chr. N. Totsis (1986) 'Commentary on the Code of Taxation Procedure', Athens, p. 86 (under Articles 70-72).
- (20) Article 31.1a of Law No. 1591/1986 which is the same as Articles 93 and 116 of the Code of Income Taxation: imprisonment from six months to five years.
- (21) Article 31.1f of Law No. 1591/1986: imprisonment from one to five years plus pecuniary penalty (see Spinellis (1993) pp. 55-57: Further Reading below).
- (22) Article 51.2 of Law No. 1642/1986; Article 45 of Law No. 2065/1992 as was modified by Article 32 of Law No. 2214/1994, like Article 95 of the Code of Income Taxation.
- (23) Articles 32, 34, 54 of Law No. 2214/1994; see also Article 41.3 of Law No. 1884/1990 in connection with Article 31.1f and g of Law No. 1591/1986.
- (24) Articles 47, 48 of Law No. 1642/1986; Articles 45.3, 48 of Law No. 2065/1992; Articles 29, 30 of Law No. 2214/1994; cf. Article 86 of the Code of Income Taxation.
- (25) cf. Article 43.5 of Law No. 820/1978 and Article 31.5 of Law No. 1591/1986, the same as Article 93.5 of the Code of Income Taxation.
- (26) Article 43.4 of Law No. 820/1978; Article 31.3 of Law No. 1591/1986; Article 25.2 of Law No. 1882/1990; Articles 45.3 and 4 of Law No. 2065/1992; cf. Articles 93.3, 94 and 115 of the Code of Income Taxation.
- (27) Article 100.1 of the Code; cf. Spinellis (1993) pp. 3 ff, 14 f, 54 f and 62 f, where the main provisions of this legislation about smuggling are quoted verbatim in English.
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- (29) Article 97.3 of the code; see also Article 98.1 of the Code and Spinellis (1993) pp. 39-40.
- (30) See decisions Nos. 3398/1989 and 2950/1990 of the Supreme Administrative Court *Simvoulio Epikratias*; Croustalakis (1994) p. 130 (Further Reading below); Courakis (1992) p. 277 (Further Reading below); cf. also

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- (31) See Ath. Kontaxis, Code of Customs (in Greek) (1992) p. 264 f.
- (32) The same broad conception of fraud is also adopted by Professor Dr Delmas-Marty in her report of synthesis which she contributed to the Seminar on the Legal Protection of the Financial Interests of the Community, edited by the Commission of the European Communities, Brussels 25th and 26th November, 1993, pp. 59–93; 59–60.
- (33) Nicolopoulos (1985) p. 9 (Further Reading below); Mylonopoulos (1991) p. 1071; Vouyoukas (1992) p. 759 (Further Reading below).
- (34) Athens Court of Appeal, No. 2867/1992, *Poinika Chronika* (1993) vol. 43, p. 1168.
- (35) cf. Article 5 of the EU Treaty, as this provision was interpreted by the EU Court mainly in its famous decisions of 2nd February, 1976 in the *Amsterdam Bulb* case, of 7th April, 1987 in the *Bulo et Bonivento* case and of 21st September, 1989 in the *Greek Maize* case; cf. G. Grasso (1991) 'L'armonizzazione e il coordinamento delle disposizioni sanzionatorie nazionali per la tutela degli interessi finanziari delle Comunità Europee', in 'Studi in memoria di P. Nuvolone', vol. II, Giuffrè, Milano, pp. 95–126, 102 f, and C. W. A. Timmermans (1992) 'La sanction des infractions au droit communautaire', in FIDE, XV Congrès on the same general subject, Lisbonne, 1992, pp. 17–54: 36 f; see also Articles 189, 169–171, 177 and 100 of the EU Treaty.
- (36) Article 26.10 of Law No. 2076/1992.
- (37) Croustalakis (1994) p. 131 f.
- (38) Article 83 of Law No. 1402/1983, see also Article 27 of Law No. 1473/1984, which has introduced a new Article 28a into the Code of Customs, by which the definition of import and export duties for the needs of this law is broadly given, also including the levies laid down by the Common Agricultural Policy; see also Article 37 of Law No. 1402/1983, as this provision was amended by Article 13 of the Law No. 1567/1985, which considers as a non-criminal customs violation the unauthorised utilisation of consumer goods which were allowed to be imported provisionally or under the condition to be reexported again.
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