The former Financial Police Subdivision of Financial Police and Cyber Crime Unit, an independent central service of Police Directorate level, was initially established with P.D. 9/2011.

Recently it was reorganized (L.4249/2014 & P.D.178/2014) and renamed to **Financial Police Division**.

It Falls under the administration of Hellenic Police Headquarters and it is supervised by the Deputy Chief of Hellenic Police.
Financial Police Division (FPD) 2/2

✓ FPD is seated in Attica and its jurisdiction extends all over the territory of the Hellenic Republic, apart from those areas that fall under the jurisdiction of the Hellenic Coast Guard under article 5, L.4150/2013.

✓ Financial Police Subdivision of Northern Greece, which falls under Financial Police Division, is seated in Thessaloniki and exercises its competencies in the Northern Greece sector.
The mission of FPD is the prevention, investigation and suppression:

- of Financial Crimes committed against the interests of public sector, national economy and European Union as well, especially those showing characteristics of organized crime
- of undeclared and uninsured labor, even in cases that are not criminal offenses
The FPD, in the context of its mission, monitors, examines, analyses, evaluates and makes use of important, special financial facts and movements both at national and international level and takes on cases that fall under its jurisdiction by cooperating at an information and operational level with other competent services, authorities and bodies under all provisions that are in force.
FPD Structure (according to P.D.178/2014)

FINANCIAL POLICE DIVISION (FPD)

Administrative Support Department
Information Management & Strategic Planning Department
Public Property Protection Department
Protection of Economy Department
Tax Policing Department
Social Insurance Protection Department
Special Investigations & Operations Department

Operations Centre & Telephone Centre
11012
11012@hellenicpolice.gr

FINANCIAL POLICE SUBDIVISION OF NORTHERN GREECE

Administrative Support Department
Protection of Public Property & Economy Department
Tax Policing & Social Insurance Protection Department
FPD is staffed with experienced personnel (general and special duty officers) with higher level degrees (MSc and PhD) in the fields of:

- Financial and Banking Management
- Tax & Accounting
- Economics and Health Management
- Computer Engineering & Informatics
- Audit
Coordination of FPD’s actions

- In General Secretariat Against Corruption (GSAC) there is an Office functioning for coordination and operational planning of FPD’s actions (L.4320/2015)
- GSAC falls under the responsible Minister against Corruption in Ministry of Justice, Transparency and Human Rights (P.D.71/2015)
- FPD focus on tackling financial crimes bearing characteristics of organized crime and also devises a separate Operational Action Plan for the prosecution of crimes relating to the application of Tax and Customs Legislation related to loss of state revenues.
FPD’s Operational Action Plan - Measures (1/2)

- **Tax Evasion** of physical persons and legal entities (mainly of criminal nature)
- **Smuggling** (tobacco products - fuels - alcohol)
- **Scams** against Social Security Funds and Organizations (like illegal prescriptions, overpricing of medicines & medical equipment, non beneficiary persons receiving benefits, pensions or medical services)
  - On-site investigations about **undeclared** or **uninsured** work
- **Offences** relating to **illegally acquired or squandered Community & National Grants**
- **Counterfeit products** and Infringement/Violation of Intellectual Property Rights Legislation
Illegal transactions or activities relating to:

- cross-border Organized Criminal Groups, especially with the use of offshore companies
- operation of credit and financial institutions

Frauds against Greek public/E.U. interests regarding:

- offences like fraud and corruption related to public and broader public sector’s supplies
- the funding of Non-Governmental Organizations (NGOs) and public organizations subsidized by the Greek state

Illegal gambling (audits in stores-recreation rooms, internet café and illegal betting online)

Money laundering and tracing of assets related to the above criminal offences
FPD’s Main Duties-Tasks per Department
to provide administrative support to both the Head of the Division and his Deputy, so as to meet their obligations,

to deal with financial issues of the Division, equipment management, internal operations and personnel and generally respond to all functional needs,

to handle training issues of the personnel of the FPD in cooperation with the Division of Education and Human Resources of the Headquarters as well as with other competent services or organisations both in Greece or abroad,
Administrative Support Department

- to organise or participate in the organisation of conferences and other events regarding issues that fall under the jurisdiction of the Agency/Division and welcome delegates coming from abroad in cooperation with competent Services,
- to receive denunciations made live, or by phone, e-mail, fax or any other means on behalf of the citizens and
- to ensure the functioning of a 24-hour Operations Centre, which enables the coordination of the personnel of the Division and ensures the functioning of a Call Centre for the communication with the citizens including a special denunciation call line as well as an e-mail address for the communication between the Division and the citizens.
Information Management and Strategic Planning Department

- Supervision of Operations and Call Center and evaluation of information - complaints received by any source (including evaluation and proposal for further actions), which are subsequently forwarded to the relevant Departments or other competent services for further use.

- Execution of operational analysis and provision of analytical support to cases handled by the Division’s 4 Operational Departments.

- Composition of FPD’s annual strategic report and submission of proposals for review concerning the Division’s strategy.

- Development, administration and maintenance of FPD’s Information System and provide technical support to FPD’s staff.

- Collection and update of legislation regarding financial crime.

- Tracking of new developments, both in national and international level, for assessment of emerging threats, analyzing risks and trends regarding financial crime.
Entrusted with the investigation and prosecution of financial crimes committed by physical or legal persons which damage or threat the financial interests of the Hellenic Public Sector or the European Union.

- The misuse or damage of public property by any means

- The non-transparent and illegal management of European Union’s funds and state financing

- Crimes like fraud, abuse of administrative authority and corruption that have a negative influence on the interests of the public sector of the country or the European Union and are directly connected to (state) procurements
Entrusted with the investigation and prosecution of crimes, which have an **adverse impact on the public revenue** and **influence significantly the smooth operation of the market**

- The illegal transportation and adulteration of goods and other products

- **Any illegal transactions** or activities relating to the operation of credit/financial institutions

- The offences committed in the framework of the operation of organizations, agencies or other **bodies relating to gambling and casinos**

- Violations of **Intellectual Property rights** and **Counterfeit products Legislation**

- Every other offence **causing harm to public revenues** provoking serious impediments to the market
Entrusted with the investigation of financial crimes regarding **tax** and **customs legislation**

- Offences of **tax legislation**, even in cases that are not criminal offences
- Offences of **customs legislation**
- Non-payment of **social insurance contributions**
Responsible for the investigation and prosecution of crimes related to:

- any default on the payment of the expected social contributions by natural or legal persons, companies, organizations and generally by any person liable for payment by law,
- any illegal prescriptions,
- any false medical reports and certifications which cause financial damage to social security institutions,
- Overpricing of drugs, medical supplies, facilities and material,
- any use of fictitious, forged or false data, documentation and medical reports relating to the provision of health benefits to non-beneficiaries,
the use of forged or untrue documentation or any other data in order to receive illegal pensions and further benefits provided by any institution or organisation of social security and welfare,

any violations of the social security legislation regarding the employees’ insurance cover, undeclared work and illegal employment and

any other violation which causes financial damage at the expense of organizations, entities, funds and social security and welfare services as well as of hospital clinics and medical care services and entities.
Entrusted with the investigation of financial crimes that fall under the jurisdiction of the FPD, which are considered, at the discretion of the Director of the Division, to **have a specific nature and particular economic or social interest** and require special handling and action

- the activities of **transnational organized crime**, particularly when there is involvement of **offshore companies**

- **illegal transactions** or activities of **transnational organized crime committed** in the operating framework of credit and financial institutions
• Issues of Interest (1/2)

- **Article 44 L.4249/2014**
  - In cases where an *audit* is being performed by FPD for assuring offences of tax and customs legislation, *preliminary examination* or an *investigation* for financial crimes **there is no tax, customs, banking or professional secrecy applied**
  - **Obligation** of all authorities and public organizations for providing all the available information that is being requested formally by FPD
  - Exchange of information with Services of **Ministry of Finance** and also notify for completed FPD cases including offences of tax and customs legislation **for imposing fines**

- **Elenxis information system** administered by Services of Ministry of Finance, for immediate and authorized access to tax-payer’s data (*Joint Ministerial Decision 7001/2/1445-κζ’*)

- **Bank Accounts and Payments Accounts Registers System** (article 62 L.4170/2013), electronic transmission of requests from competent Authorities fighting financial crime for information held by banking institutes
• Issues of Interest (2/2)

- **Operations center** with telephone line **11012** functions 24/7
  - communicating with Service
  - citizens can also report their complaints

- Adoption of **Intelligence-Led Policing approach**
  - **Operational analysis** for analysis of vast amount of information, methods for conducting **operational analysis** of criminal intelligence with the use of specialized software (**i2 products**)
  - **Strategic Analysis**, via reports for assessment of FPD’s activities, study the evolvement of financial crime, identify **new criminal threats – mondus operandi** and submit proposals for review of FPD’s strategy

- Development of FPD’s **Information Management System**
Cooperation with Police Services

- Network of Police liaisons officers in the whole Hellenic territory
- Information exchange with Police liaison officers from other countries
- Cooperation with Hellenic Police Intelligence Division (HPiD)
- FPD is informed by other Police Services which handle cases that fall under FPD’s competence
Cooperation with other Authorities/Agencies

- Prosecutor for Corruption, Prosecutor for Financial crimes
- General Secretary Against Corruption
- General Secretariat of Public Revenue, SDOE, the Tax Administration, Customs and other agencies of the Ministry of Finance
- National Intelligence Service
- Coast Guard
- Financial Intelligence Unit (FIU)
- Agencies, organizations and bodies of the European Union and other countries (Europol, Interpol, OLAF, FIOD etc.)
- Social Insurance Institute, National Organization for Medicines, Financial Institutions, Hellenic Public Real Estate Corporation, Hellenic Copyright Organization etc.
Illicit Production and Trade of Tobacco Products – A Police Response
Case with the code name «CANDY»
Case «CANDY»

- Trafficking of illegally produced cigarettes from an OCG (Organized Crime Group) consisting of twenty one individuals (four from Cyprus, four Moldova, eleven from Ukraine, one from Russia and one without known personal information).
- The OCG activity was taking place in regions of Attica as well as on an international level.
- Investigations were conducted in the facilities and the residencies of the people involved, situated in various areas of Attica.
- The members of the OCG were arrested and charged with smuggling, forming and participating in an OCG, as well as violating the law for the protection of cultural heritage.
Description of the Case

- The Coordinative Operational Centre for combating the smuggling of products subject to excise duty informed us about the existence of an illegal factory manufacturing cigarettes in a specially configured site in the area of Koropi, where foreign nationals were used as labor force.
Description of the Case

On 17-05-2018 an investigation was conducted by our Agency, making use of all the data of the information we received, while simultaneously evaluating the facilities that we located. Thus, we were able to focus on a specific site located in the area of Koropi, which was extremely hard to supervise, due to the dead-end of the street it was located at. However, judging from the fencing of the area, the noise made by the lifting machines as well as the voices coming from the foreign workers, possibly coming from countries of the former Soviet Republic, we focused on this specific location and we started surveilling it along its perimeter. We soon realized that it was most probably a factory, as we were able to see the transfer of boxes in palettes from the interior space-warehouses to containers situated near them.
Description of the Case

- All of the above led us to the conclusion that the site was extremely suspicious, hence we decided to conduct an on-site investigation, afternoon hours of the 19th of May.

- As we entered the site, suddenly and unexpectedly, we were able to ascertain that it was a roughly 20-acres courtyard, containing three residences, two warehouses used to manufacture cigarettes and process tobacco, three containers and forklift trucks.
Description of the Case

- The foreign nationals were found working in the two warehouses-factories.
- As the investigation progressed, we verified that the two residences were used as a hosting space for the foreign workers, while the third residence belonged to one out of the totally four Cypriot nationals, who were indicted. Investigations were conducted in all the roofed constructions of the site and the containers, except the residences, where the investigations were carried out the next morning, in the presence of a prosecutor.
From the conducted investigation, we were able to ascertain that the 21 individuals had formed an OCG, active until that day on an international basis, with the purpose of manufacturing and packaging cigarettes, using the brand of several known tobacco industries and of trafficking them illegally in both our country and abroad, avoiding to pay the corresponding taxes and thus realizing very high, illicit profits.

More specifically, in a roughly 20-acres site owned by a company, registered as having the activity of “Non-specified wholesale”, we found two warehouses (about 1,000 square meters each), used as factories, fully equipped and operational, one for the production and packaging of cigarettes and the other for the processing of the tobacco.
Photographic Evidence
Photographic Evidence
Operational activity of the OCG

- The foreign individuals, which were members of the OCG and were charged as such, were working on this site, manufacturing cigarettes illegally, using the brand of several known tobacco industries and residing in the two out of the three residences that were found in place.

- Moreover, as we were able to identify, the OCG members were using the following method, in order to be able to smuggle/traffic the cigarettes abroad: they would use packets, which were extremely similar in size and shape as the packets of the legal cigarettes sold in the market, but that would indicate that the product which was inside and sold was some sort of candy.

- Also, in order to hide their activity from the rest of the residents of the area, they had insulated the walls of the warehouses, so as the noise of the operating machinery would not be heard.
Photographic Evidence
From the overview of the findings, the value of which amounts to millions of euros, as well as the technical knowledge and expertise required to set up an illegal factory like this, we can conclude without a doubt that the accused persons, alongside their unknown criminal partners, formed an organized crime group, with a continuous operational activity, having as their purpose, to obtain the illegal proceeds stemming from trafficking the illegally produced tobacco products.
Results of the Police Operation/Investigations

- A total of six million six hundred eighty five thousand seven hundred and forty (6,685,740) industrialized (ready to sell) cigarettes were found and confiscated, as well as five kilos four hundred and fifty grams of processed tobacco,

- It is quite obvious, from all of the above, that the confiscated products were intended to be smuggled from the OCG not only in Greece, but also abroad, thus avoiding to pay taxes, customs duties and other charges amounting to, according to the official report of the relevant Customs Office (in Lavrio), two million five hundred sixty two thousand two hundred seventy euro and forty nine cents (€2,562,270,49).
Photographic Evidence
The investigation brought to light findings, of a different kind, as well. More specifically, in the surrounding space of the 20-acre area, a container was found, holding vessels, bones and stones, for which we informed the relevant Authority (East Attica Ephorate of Antiquities). After inspecting the objects, the responsible Officer who arrived on-site, declared them to be vessels and antiquities dating back to 2,000 B.C., falling under the Main Antiquities Law (Law No. 3028/2002 “On the protection of Antiquities and Cultural Heritage in general”). Due to the fact that a full inspection was not possible at the time and place, the above mentioned objects were transferred to the headquarters of the Ephorate, so that a full listing and inspection would take place.
Photographic Evidence
Photographic Evidence
6.685.740 cigarettes and και 5.450 kilos of processed tobacco,
2.340,00€,
1.200,00 Ukrainian Hryvnia,
A large number of hand-written notes containing phone numbers and cigarette brands,
Eight (8) volumes of instruction manuals for assembling and operating the machines used to manufacture cigarettes,
Mobile Phones,
Precision scales,
Two (2) laptops and usb stick,
Three (3) containers,
Two (2) passenger vehicles,
One (1) cigarette-manufacturing machine,
One (1) cigarette-packaging machine,
Ένα (1) μηχάνημα απορρόφησης διπλού συλλέκτη,
One (1) tobacco-filtering machine,
Three (3) fork lifting machines,
Two (2) diesel-fueled generators for the production of electricity,
Two (2) air-compressors,
Summary of the confiscated items

- Paper wraps bearing the sign «Biscuito», used for the packaging of cigarettes,
- Paper wraps bearing the sign «Zefirka» used for the packaging of cigarettes,
- Various materials used for the packaging of cigarettes,
- Tobacco leaves,
- One metal tank used for stirring tobacco,
- One mechanical installation for the processing of tobacco, consisting of two separate sub-installations connected to each other, one for importing and cutting and the other for stirring and exporting the tobacco,
- Cigarette filters,
- Paper wraps bearing the sign «LOLLYKY CANDIES» used for the packaging of cigarettes,
- Paper wraps bearing the signs «MARLBORO GOLD», «MARLBORO», «REGINA RED» και «REGINA BLUE», used for the packaging of cigarettes.
Photographic Evidence
Subsequent development of the “Candy” Case
After further research conducted by our Division, concerning the illegal factory in Koropi and after evaluating information received by another Police Agency, three additional physical persons (a Greek citizen and two of unknown personal information) arose to be implicated in the afore-mentioned OCG.

Investigations were conducted in various facilities and residencies of the people involved, in many regions of Attica.

The members of the OCG were not arrested, yet they were charged with smuggling tobacco products as well as forming and participating in an organized crime group and smuggling tobacco products.

The case is still under investigation.
An joint police operation was conducted by our Division along with the other Police Unit/Agency on the 23rd of May 2018, after evaluating all the information received.

More specifically, we carried out investigations in two warehouses in the area of Koropi, in two parking areas in the region of Aspropirgos, in two residencies in Glyfada and in a company in Vari.

Evaluating all information gathered from the investigations, the physical surveillance of the suspects as well as the depositions of various witnesses, we concluded that the people involved are also connected with the “CANDY” case, as the greek citizen accused was found to have been in charge of the activity of the illegal factory in Koropi.
Photographic Evidence
The Greek national, was found to have been coordinating, controlling and leading the activity of the OCG, with the purpose of illegally manufacturing and trafficking tobacco products both in Greece and abroad. From the conducted investigation in his residence in Glyfada, evidence was found (hand-written notes, pictures, etc.) relevant to trafficking tobacco products using trucks as well as vessels.

The other people accused were his basic partners-accomplices and were acting according to his orders/instructions. More specifically, they were the ones responsible for finding and transferring the foreign workers/labor force into the illegal factory, which they would visit quite often, in order to supervise its proper and seamless function. In general, they would make all necessary arrangements, from the supply of machinery to arranging the shipment of the illicit products.
Photographic Evidence
Twenty two million four hundred thirty eight thousand eight hundred and eighty (22,438,880) cigarettes were found in the aforementioned locations that our investigations took place and were seized. The corresponding taxes, duties and other charges that were evaded from the smugglers amounted to four million two hundred thirty two thousand nine hundred eighty seven euros and sixteen cents (€4,232,987,16), according to the official report of the relevant Customs Office (in Lavrio).
Photographic Evidence

Cigarette filters,

The amount of thirty two thousand six hundred and twenty euros (32.620€),

A big number of hand-written notes and documents in the greek, english and bulgarian languages,

Two (2) usb sticks,

Three (3) laptops,

Five (5) mobile phones,

One (1) navigation device - GPS,

Paper wraps bearing the sign «MARLBORO»,

One (1) machine used in the cigarette manufacturing process with various manuals,

One (1) air-compressor,

Two bulgarian (2) tractors with its trailers
### Summary of the confiscated items

- Three (3) Fork-lift trucks,
- One (1) industrial-type scale,
- Cigarette-manufacturing machines,
- Tobacco cutting machines,
- Machines for fitting filters in cigarettes,
- Cigarette-packaging machines,
- Tobacco-stirring machines,
- Tapes identical to the excise duty stamped tapes, affixed on the legal/legitimate pockets of cigarettes sold,
- Cigarette pockets bearing the signs «PRINCE», «ΑΣΣΟΣ» και «MARLBORO»,
- One carton containing unprocessed tobacco, weighing approximately 100 kilos,
- Paper wraps, used for the packaging of cigarettes, bearing the signs «MARLBORO», «MARLBORO GOLD», «PRINCE», «ASSOS»,
- Various other materials used in the packaging of cigarettes.
Photographic Evidence
THANK YOU!

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