

**Public Prosecution Service**  
**National Public Prosecutor's Office for serious fraud and environmental crime in Amsterdam**

Public Prosecutor  
M. van Turenhout

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LURIS: KLR-u - 2014034560

Date: 1 August 2014

Public Prosecutor's office no.: 13/846004-14.

Enclosures: 1 - Relevant sections of the law.

2 - Demand / authorisation for a criminal financial investigation.

STOCKHOLMS TINGSRÄTT  
Enhet 41

STOCKHOLMS TINGSRÄTT  
Enhet 41  
INKOM: 2014-11-10  
MÅLNR: B 15341-14  
AKTBIL: 2  
INKOM: 2014-11-10  
MÅLNR: B 14304-12  
AKTBIL: 140

STOCKHOLMS TINGSRÄTT  
Avd 4

Ink 2014-11-10

A15341-14

Akt .....

AKTBIL 2 .....

**REQUEST FOR LEGAL ASSISTANCE**

**To the competent authorities of Sweden.**

Esteemed colleague

I would like to draw your attention to the following.

Before discussing the case, I would like to mention that this case was already discussed in the Eurojust meetings of 2 July 2013, 3 October 2013 and 5 February 2014 under case ID 12755. On behalf of the Swedish authorities, among others, were present the Public Prosecutors Gunnar Steller and Berndt Berger of the National Anti-Corruption Unit, established at Hantverkargatan 25A in 112 21 Stockholm. The assistance requested in this request for legal assistance, has also been discussed with Berndt Berger by my colleague Mr J.B. Develing.

During an earlier visit to Sweden by the Dutch investigation team, it has become clear that the present case in Sweden is carried out by Lena Mandergrahn Karlström and Kenneth Söderberg of the National Bureau of Investigation, established at Polhemsgatan 30 in 102 28 Stockholm.

Under the direction of the Public Prosecutor of the National Public Prosecutor's Office for serious fraud and environmental crime, Mr J.B. Develing and the undersigned, a criminal (financial) investigation is being conducted against:

Name: Vimpelcom Limited  
Place of business: Amsterdam  
Address: Claude Debussylaan 88, 1082MD Amsterdam  
Chamber of Commerce number: 34374835

Name: TeliaSonera UTA Holding B.V.  
Place of business: Rotterdam  
Address: Rodezand 34 K, 3011AN Rotterdam  
Chamber of Commerce number: 24311137

Name: TeliaSonera Uzbek Telecom Holding B.V.  
Place of business: Rotterdam  
Address: Rodezand 34 K, 3011AN Rotterdam  
Chamber of Commerce number: 24422201

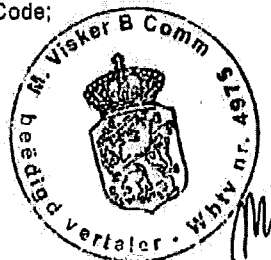


Name : Takilant Limited  
Place of business : Gibraltar  
Address : Suites 41/42, Victoria House, 26 Main Street, Gibraltar Commercial register no.: 90191  
Place Chamber of Commerce : Gibraltar  
Date of incorporation : 02-01-2004

Takilant Limited is suspected of having violated the following sections of the Dutch Penal Code:

- a person who makes a gift or a promise, or who offers or renders a service, to a civil servant of a foreign state with the object of inducing him to act or to refrain from acting, in the execution of his duties, in a manner contrary to the requirements of his office;  
This offence is punishable under Section 177, paragraph 1(1) in conjunction with Section 178a, paragraph 1 Penal Code;
- and/or:
  - a person who makes a gift or a promise, or who offers or renders a service, to a civil servant of a foreign state as a result or as a consequence of something he has done or has refrained from doing, in the execution of his current or former duties, in a manner contrary to the requirements of his office.  
This offence is punishable under Section 177, paragraph 1(2) in conjunction with Section 178a, paragraph 1 Penal Code;
- and/or:
  - a person who makes a gift or a promise, or who offers or renders a service, to a civil servant of a foreign state, with the object of inducing him to act or to refrain from acting, in the execution of his duties, without breaching the requirements of his office. This offence is punishable under Section 177a, paragraph 1(1) in conjunction with Section 178a, paragraph 1 Penal Code;
- and/or:
  - a person who makes a gift or a promise, or who offers or renders a service, to a civil servant of a foreign state, as a result or as a consequence of something he has done or has refrained from doing, in the execution of his current or former duties, without breaching the requirements of his office.  
This offence is punishable under Section 177a, paragraph 1(2) in conjunction with Section 178a, paragraph 1 Penal Code;
- and/or:
  - jointly and in conjunction with one or more other persons and/or a civil servant accepts a gift, promise or service, knowing or reasonably suspecting that this was provided, made or offered to him in order to incite him to perform or to fail to perform some act in the course of his duties, without acting contrary to his professional obligations. This offence is punishable under Section 362, paragraph 1(1) in conjunction with Section 364a, paragraph 1 Penal Code;
- and/or:

jointly and in conjunction with one or more other persons and/or a civil servant accepts a gift, promise or service, knowing or reasonably suspecting that this was provided, made or offered to him in consequence of or as a result of any act which he has performed or failed to perform in the course of his present or past duties, without acting contrary to his professional obligations. This offence is punishable under Section 362, paragraph 1(2) in conjunction with Section 364a, paragraph 1 Penal Code;
- and/or:
  - jointly and in conjunction with one or more other persons and/or a civil servant requests a gift, promise or service in order to incite him to perform or to fail to perform some act in the course of his duties, contrary to his professional obligations. This offence is punishable under Section 362, paragraph 1(3) in conjunction with Section 364a, paragraph 1 Penal Code;
- and/or:
  - jointly and in conjunction with one or more other persons and/or a civil servant requests a gift, promise or service in consequence of or as a result of any act which he has performed or failed to perform in the course of his present or past duties, without acting contrary to his professional obligations. This offence is punishable under Section 362, paragraph 1(4) in conjunction with Section 364a, paragraph 1 Penal Code;
- and/or:



- jointly and in conjunction with one or more other persons and/or a civil servant accepts a gift, promise or service, knowing or reasonably suspecting that this was provided, made or offered to him in order to incite him to perform or to fail to perform some act in the course of his duties, contrary to his professional obligations. This offence is punishable under Section 363, paragraph 1(1) in conjunction with Section 364a, paragraph 1 Penal Code;
- and/or:
- jointly and in conjunction with one or more other persons and/or a civil servant accepts a gift, promise or service, knowing or reasonably suspecting that this was provided, made or offered to him in consequence of or as a result of any act which he has performed or failed to perform in the course of his present or past duties, contrary to his professional obligations. This offence is punishable under Section 363, paragraph 1(2) in conjunction with Section 364a, paragraph 1 Penal Code;
- and/or:
- jointly and in conjunction with one or more other persons and/or a civil servant requests a gift, promise or service in order to incite him to perform or to fail to perform some act in the course of his duties, contrary to his professional obligations. This offence is punishable under Section 363, paragraph 1(3) in conjunction with Section 364a, paragraph 1 Penal Code;
- and/or:
- jointly and in conjunction with one or more other persons and/or a civil servant requests a gift, promise or service in consequence of or as a result of any act which he has performed or failed to perform in the course of his present or past duties, contrary to his professional obligations. This offence is punishable under Section 363, paragraph 1(4) in conjunction with Section 364a, paragraph 1 Penal Code;
- and/or:
- hiding or concealing the true nature, the origin, the place where it was found, the disposal or the relocation of an object, or hiding or concealing who the person holding title to the object is or has it in his possession, whereas he knows that the object originates -directly or indirectly- from a criminal offence; or acquiring such an object. This offence, money laundering, is punishable under Section 420bis, paragraph 1(a) Penal Code.

nclosure 1 The concerned sections of law are included in enclosure 1.

#### **Criminal Financial Investigation**

The Examining Judge of the Amsterdam district has granted an authorisation for starting a Criminal Financial Investigation (CFI) against, among others, the suspect Takilant Ltd. Criminal Financial Investigations are aimed at determining the proceeds the suspect obtained from crime, with the view to confiscate these proceeds. The CFI will be executed under my direction. A short explanation of Dutch legislation is stated below.

#### **Explanation of Dutch legislation regarding confiscation**

On the grounds of Section 36e Penal Code, in case of a separate judicial decision a legal person/ entity who is sentenced for a punishable act can be put under the obligation to pay an amount of money to the State by way of dispossession of illegally obtained profits.

These separate criminal proceedings by which this obligation to pay has been demanded, follow after the conviction in the criminal case. The confiscation proceedings, however, do form part of the criminal case.

If necessary, as in this case, the Examining Judge can order the Public Prosecutor on his demand, to start a Criminal Financial Investigation (Section 126 Code of Criminal Procedure). A Criminal Financial Investigation is aimed at determining the size of the illegally obtained proceeds, as well as at tracing assets, whether or not obtained illegally. The authorisation of the Examining Judge for starting a Criminal Financial Investigation also is a general authorisation for the Public Prosecutor to impose prejudgment attachment without any further judicial intervention.

nclosure 2 A copy of the demand and authorisation for the Criminal Financial Investigation is enclosed.

So far, the proceeds the suspects illegally obtained by way of the described offences, have been estimated at €200,000,000 (Vimpelcom Limited), €200,000,000 (TeliaSonera UTA Holding B.V.) and €247,954,930 (Takilant Limited) respectively.

nclosure 1 The relevant Sections of law are enclosed in enclosure 1.



### Regarding the offences

The suspicion that suspect Takilant Limited committed the above-mentioned criminal offences, is partly based on the findings that have emerged from criminal investigations that are now carried out by the Swiss, Swedish and American authorities. Within the scope of these investigations, requests for legal assistance were sent to the Netherlands, including your four requests for legal assistance of 11 April 2013, 15 July 2013, 10 September 2013 and 29 January 2014 respectively.

Suspect Takilant Limited (hereinafter Takilant) is a company incorporated under Gibraltar law, and according to the information of the Swedish authorities established at the address: Suites 41/42 Victoria House, 28 Main Street, PO Box 563, Gibraltar. This address also is the address of *Form-a-Co (Gibraltar) Limited*, a firm specialised in incorporating Gibraltar companies, and also in the administrative back-up and maintenance of the registration of such companies. The Registry of Companies in Gibraltar has shown that, as from the date of incorporation, this firm is the 'company secretary' of Takilant. As from the date of incorporation, sole shareholder ('shareholder') of Takilant is Ms Gayana Avakyan, date of birth 5 July 1983 (hereinafter Avakyan) and resident of Tashkent, the capital of Uzbekistan. Since 11 February 2005, she has also been sole director ('director') of Takilant. The criminal investigations that are now carried out by the Swiss, Swedish and American authorities have shown, however, that Gulnara Karimova, daughter of the present Uzbek president, presumably is the beneficial owner of Takilant.

There are also suspicions that Gulnara Karimova has been capable of inducing two governmental bodies, namely the Uzbek 'State Frequency Committee' and the Uzbek 'Communications and Informatization Agency' (ACI) to issue telecom licences and permits to prospective new entrants to the Uzbek telecom market.

The Dutch criminal investigation is aimed at the entry of two Dutch telecom groups, TeliaSonera and Vimpelcom to the Uzbek telecom market, for which Takilant presumably made provisions so that the above-mentioned telecom groups, after paying bribes to Takilant from the Netherlands, could enter the Uzbek telecom market. We are investigating the suspicion whether Gulnara Karimova, being the real owner of Takilant, through this company indirectly received payments from VimpelCom and TeliaSonera for supplying licences and permits.

In these cases the payments were made directly to Takilant, and apparently partly in connection with share transactions. With this, at first instance a company affiliated to Takilant bought shares of a subsidiary of Vimpelcom, and later of TeliaSonera, after which, after some time Vimpelcom respectively TeliaSonera rebought these shares at a much higher amount.

In the period Takilant held the shares in its possession, telecom licences and permits were granted to the companies in order to enable them to enter the Uzbek telecom market.

In the Vimpelcom case it concerned shares of Freevale Enterprises Inc., and in the TeliaSonera case shares of TeliaSonera Uzbek Telecom Holding B.V.

### Money flows between Takilant, Vimpelcom and TeliaSonera

So far, the following money flows between Takilant, Vimpelcom and TeliaSonera have emerged from the criminal investigation:

- On 20 January 2006, Takilant received \$19 million from a subsidiary of Vimpelcom, in this case Aqute Holdings Investments Inc., in its bank account with Aizkraukles Bank in Lithuania.
- On 12 June 2007, Takilant paid \$20 million from its bank account with Aizkraukles Bank in Lithuania to Vimpelcom concerning the purchase of 33.3% of the Freevale Enterprises Inc. shares.
- On 7 November 2007, Takilant received \$10 million in its bank account with Parex Bank in Lithuania from Watertrail Industries Ltd, another subsidiary within the Vimpelcom group.
- On 9 November 2007, Takilant received \$15 million from Watertrail Industries Ltd in its bank account with Parex Bank in Lithuania.
- On 28 December 2007, Takilant paid \$50 million from its bank account with Parex Bank in Lithuania to TeliaSonera concerning the purchase of TeliaSonera Uzbek Telecom Holdings BV shares.



- In December 2007, Takilant received \$80 million in its bank account with Parex Bank from TeliaSonera Uzbek Telecom Holding B.V. for providing 1800 MHz/UMTS Frequencies and number block in Uzbekistan.
- On 8 August 2008, Takilant received \$2 million from Vimpelcom in its Parex Bank account in Lithuania.
- On 16 September 2008, Takilant received \$9.2 million from TeliaSonera Uzbek Telecom Holding B.V. in its Parex Bank account in Lithuania.
- On 23 September 2009, Takilant received \$57.5 million from Vimpelcom in its Standard Chartered Bank account in Hong Kong.
- One month later, Takilant transferred a part of this amount to its bank account with Banque Lombardier Odier & Co in Switzerland.
- On 2 February 2010, Takilant received \$220 million from TeliaSonera in its bank account with Standard Chartered Bank in Hong Kong via the trust account of Notariaat Houthoff for the repurchase of TeliaSonera Uzbek telecom Holding B.V. shares.
- A few months later, practically the entire amount was transferred to the bank account of Takilant Ltd with Banque Lobardier Odier & Cie in Switzerland.
- On 19 October 2011, Takilant received \$30 million from Watertrail Industries Ltd in its bank account with Banque Lombardier Odier & Co in Switzerland (bank number CH140876000050335300).

Based on the findings so far, it is suspected that Vimpelcom, in order to be able to enter the Uzbek telecom market, paid the following to Takilant:

Repurchase Freevale shares	\$57,500,000	
Minus: sale Freevale shares	<u>\$20,000,000</u>	
Balance share transaction		\$37,500,000
Via Watertrail Industries Ltd in 2007		\$25,000,000
Via Watertrail Industries Ltd in 2011		<u>\$30,000,000</u>
Total		<u>\$92,500,000</u>

Presumably in order to be able to enter the Uzbek telecom market, TeliaSonera paid the following to Takilant:

Repurchase TeliaSonera Uzbek shares	\$220,000,000	
Minus: sale TeliaSonera Uzbek shares	<u>\$50,000,000</u>	
Balance share transaction		\$170,000,000
Payment on the basis of agreement		<u>\$80,000,000</u>
Total		<u>\$250,000,000</u>

In the period 1 January 2007 until now, suspect Takilant Limited, by means of the above-mentioned possible criminal offences (bribery) has received as far as we know now:

From Vimpelcom	\$92,500,000
From TeliaSonera	<u>\$250,000,000</u>
Total	<u>\$342,500,000</u>
Or	<u>€247,854,830</u>

#### Bank balances in Sweden

The Swedish request for legal assistance of 11 April 2013 to the Netherlands (case no.:AM-150915-12) mentions that it has shown from the Swedish investigation that in 2011, approximately \$30,000,000 was transferred from the Swiss account of Takilant to the Swedish Nordea bank, and that this was seized by the Stockholm court in October 2012.

#### Assistance requested

On the grounds of the following Conventions in force between the Netherlands and Sweden:

- Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism (Warsaw, 16 May 2005)



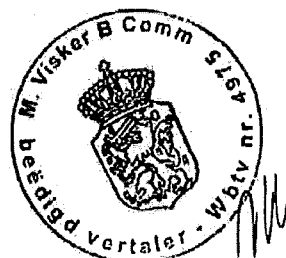
- United Nations Convention against Corruption (New York, 31 October 2003)
- The Criminal Law Convention on Corruption (Strasbourg, 27 January 1999)
- European Agreement on mutual legal assistance in criminal matters (Strasbourg, 20 April 1959).
- the United Nations Convention against Transnational Organised Crime (TOC Convention, New York, 15 November 2000)
- Convention applying the Schengen Agreement of 14 June 1985 between the governments of the states of the Benelux Economic Union, the Federal Republic of Germany, and the French Republic on the gradual abolition of checks at their common borders (Schengen, 19 June 1990)
- the Additional Protocol to the European Agreement on mutual legal assistance in criminal matters (Strasbourg, 17 March 1978)
- Second Additional Protocol to the European Convention on Mutual Assistance in Criminal Matters of 8 November 2001

I would ask you, at the expense of suspect Takilant Limited, to levy a prejudgment attachment on its bank balances with Nordea bank.

I would like to thank you in advance for your cooperation.

Yours sincerely

M. van Turenout  
Public Prosecutor  
National Public Prosecutor's Office for serious fraud and  
environmental crime in Amsterdam



## Enclosure 1: Sections of the law

### Section 36e Penal Code

1. In case of a separate judicial decision and on demand of the Public Prosecutor, a person who is sentenced for a punishable act can be put under the obligation to pay an amount of money to the State by way of dispossession of unlawfully obtained profits.
2. The obligation can be imposed to the person referred to in the first paragraph who obtained the profit by means of or from the assets of the punishable act concerned or similar acts or acts for which a money fine of the fifth category can be imposed, for which there is sufficient evidence that he committed them.
3. In case of a separate judicial decision and on demand of the Public Prosecutor, a person who is sentenced for a punishable act for which a money fine of the fifth category can be imposed, can be put under the obligation to pay an amount of money to the State by way of dispossession of unlawfully obtained profits, if, in view of this investigation, it is likely that other punishable acts have also somehow resulted in the sentenced person obtaining profits unlawfully. In this case it can also be suspected that:
  - a. expenses incurred by the sentenced person in a period of six years prior to the commission of that crime, represent unlawfully obtained profits, unless it is plausible that these expenses were incurred from a legal source of income, or;
  - b. objects that have become the property of the sentenced person within a period of six years prior to the commission of that crime, represent unlawfully obtained profits within the meaning of paragraph 1, unless it is plausible that acquisition of these objects is based on a legitimate origin.
4. In its official capacity the court can deviate -on the Public Prosecutor's demand or at the request of the sentenced person- from the six-year period mentioned in the third paragraph and allow for a shorter period.
5. The court determines the amount of the unlawfully obtained profits. Profits include saved costs. The value of objects regarded by the court as unlawfully obtained profits can be estimated at the market value at the time of the decision or by referral to the proceeds to be earned by means of a public sale, if recourse is to be taken. The court can determine the payable amount to be lower than the estimated profits. If the present financial capacity and the expected future financial capacity of the suspect or the sentenced person will not be sufficient to pay the amount due, the court can take this into account when determining the amount to be paid, after a reasoned request to this end by the suspect or the sentenced person. If such a request is lacking, the court can use this power in its official capacity or on the Public Prosecutor's demand.
6. Objects are understood to include all matters and all property rights.
7. When determining the amount of the unlawfully obtained profits on the basis of the first and second paragraph in relation to criminal offences that were committed by two or more persons, the court may determine that they are severally liable, or only liable for a part of the joint payment obligation, to be determined by the court.
8. When assessing the volume of the unlawfully obtained profits, claims legally granted to damaged third parties are deducted.
9. When imposing the measure, obligations to pay an amount of money by way of dispossession of unlawfully obtained profits, imposed by virtue of earlier decisions, are taken into account.
10. By virtue of Section 577c of the Code of Criminal Procedure, the court may order committal for failure to comply with a judicial order for a period of not more than 3 years. This is considered to be a punitive measure.



Section 177 Penal Code

1. A term of imprisonment of not more than four years or a fine of the fifth category shall be imposed upon:

- 1° a person who makes a gift or a promise, or who offers or renders a service, to a civil servant with the object of inducing him to act or to refrain from acting, in the execution of his duties, in a manner contrary to the requirements of his office;
- 2° a person who makes a gift or a promise, or who offers or renders a service, to a civil servant as a result or as a consequence of something he has done or has refrained from doing, in the execution of his current or former duties, in a manner contrary to the requirements of his office

Section 177a Penal Code

1. A term of imprisonment of not more than two years or a fine of the fifth category shall be imposed upon:

- 1° a person who makes a gift or a promise, or who offers or renders a service, to a civil servant, with the object of inducing him to act or to refrain from acting, in the execution of his duties, without breaching the requirements of his office;
- 2° a person who makes a gift or a promise, or who offers or renders a service, to a civil servant, as a result or as a consequence of something he has done or has refrained from doing, in the execution of his current or former duties, without breaching the requirements of his office.

Section 178a Penal Code

1. With regard to sections 177 and 177a, persons in the public service of a foreign state or of an international institution are considered equivalent to civil servants.

Section 362 Penal Code

1. The public servant, who:

- 1° accepts a gift, promise or service, knowing or reasonably suspecting that this was provided, made or offered to him in order to incite him to perform or to fail to perform some act in the course of his duties, without acting contrary to his professional obligations;
- 2° accepts a gift, promise or service, knowing or reasonably suspecting that this was provided, made or offered to him in consequence of or as a result of any act which he has performed or failed to perform in the course of his present or past duties, without acting contrary to his professional obligations
- 3° requests a gift, promise or service in order to incite him to perform or to fail to perform some act in the course of his duties, without acting contrary to his professional obligations;
- 4° requests a gift, promise or service in consequence of or as a result of any act which he has performed or failed to perform in the course of his present or past duties, without acting contrary to his professional obligations

shall be liable to a term of imprisonment not exceeding two years or a fifth-category fine.

Section 363 Penal Code

1. The public servant, who:

- 1° accepts a gift, promise or service, knowing or reasonably suspecting that this was provided, made or offered to him in order to incite him to perform or to fail to perform some act in the course of his duties, contrary to his professional obligations;
- 2° accepts a gift, promise or service, knowing or reasonably suspecting that this was provided, made or offered to him in consequence of or as a result of any act which he has performed or failed to perform in the course of his present or past duties, contrary to his professional obligations;

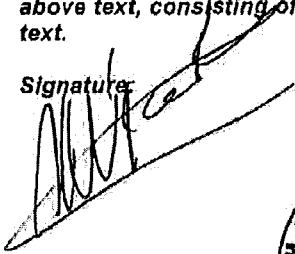




4. The demand of the Public Prosecutor must state reasons. With the demand, a list of the objects that have already been confiscated in accordance with article 94a second, third and fourth paragraph is submitted.
5. The Public Prosecutor periodically informs the Examining Judge of the progress of the criminal financial investigation either of his own accord or on the request of the examining magistrate. The Examining Judge informs the court if he finds this necessary in view of article 126e first paragraph. The Examining Judge notifies the Public Prosecutor of this.

*The undersigned, M. Visker, sworn translator for the English language and registered in the Sworn Interpreters and Translators Register (Rbtv, no. 4975), hereby declares that the above text, consisting of 10 pages, is a complete and faithful translation of the source text.*

Signature:



Date: 12 August 2014



- 3° requests a gift, promise or service in order to incite him to perform or to fail to perform some act in the course of his duties, contrary to his professional obligations;
  - 4° requests a gift, promise or service in consequence of or as a result of any act which he has performed or failed to perform in the course of his present or past duties, contrary to his professional obligations
- shall be liable to a term of imprisonment not exceeding four years or a fifth-category fine.

Section 364a Penal Code

- 1. With regard to sections 361 up to and including 363, 365 up to and including 368 and 376, persons in the public service of a foreign state or of an international institution are considered equivalent to civil servants.

Section 420bis Penal Code

- 1. Anyone who:
  - a. hides or conceals the true nature, the origin, the place where it was found, the disposal or the relocation of an object, or hides or conceals who the person holding title to the object is or has it in his possession, whereas he knows that the object originates -directly or indirectly- from a criminal offence;
 shall be guilty of money laundering and liable to a term of imprisonment of not more than four years or a money fine of the fifth category.

Section 94a Code of Criminal Procedure

- 1. Where there is suspicion of a criminal offence, for which a money fine of the fifth category can be imposed, objects can be seized in order to safeguard the right of recourse with regard to a money fine, to be imposed in connection with that criminal offence.
- 2. Where there is suspicion of a criminal offence or if a conviction takes place for a criminal offence, for which a money fine of the fifth category can be imposed, objects can be seized in order to safeguard the right of recourse with regard to the obligation to pay an amount of money to the State in order to dispossess illegally obtained profits, to be imposed in connection with this criminal offence.
- 3. Objects belonging to a person, other than the person whom -in the case mentioned in par. 1- the money fine can be imposed on, or the person whom -in the case mentioned in par. 2- the illegally obtained profits can be dispossessed from, can be seized, if:
  - a. these objects, directly or indirectly, originate from the criminal offence for which the money fine can be imposed or the illegally obtained profits can be dispossessed, and
  - b. there are sufficient indications that these objects have become the property of this other person with the purpose of hindering or preventing the execution sale of these objects, and
  - c. this other person knew or could reasonable suspect, during the time that these objects were becoming his property, that these objects originated from criminal offences.
- 4. In the case mentioned in par. 3, other objects belonging to the person involved may also be seized, to a value of not more than the value of the objects referred to in par. 3.
- 5. Objects are understood to include all things and rights of property.

Section 126 Code of Criminal Procedure

- 1. In case of suspicion of a criminal offence, for which a fine of the fifth category can be imposed and by which a benefit of some significance capable of being expressed in money might have been obtained, a financial criminal investigation may be instituted in accordance with the provisions of this section.
- 2. A financial criminal investigation is aimed at the assessment of the illegal profits obtained by the suspect, with a view to the confiscation thereof on the basis of article 36 e of the Penal Code.
- 3. The financial criminal investigation is instituted by virtue of a reasoned authorisation granted by the Examining Judge on the demand of the Public Prosecutor charged with the investigation of the criminal offence.



**Functioneel Parket Amsterdam**  
*National Public Prosecutor's Office for serious fraud  
and environmental crime*

**Enclosure No.**  
2  
FIOD

**Demand for a criminal financial investigation  
(Section 126, par. 3, Code of Criminal Procedure)**

Public Prosecutor's Office no.: 13/846004-14

**Enclosure No.**  
54014  
FIOD

The Public Prosecutor of the **National Public Prosecutor's Office for serious fraud  
and environmental crime in Amsterdam**, charged with the investigation of the criminal  
offences mentioned below;

Considering the enclosed official report of **7 March 2014**, drawn up by:  
**H. Havinga and A.J. Kwakman of FIOD Zwolle office:**

Considering that with regard to the suspect

Name	Takilant Limited
Place of business	Gibraltar
Address	Suites 41/42, Victoria House, 26 Main Street, Gibraltar

it is suspected that it committed the following criminal offences as referred to in

- Section 177, paragraph 1(1) in conjunction with Section 178a, paragraph 1 Penal Code
- Section 177, paragraph 1(2) in conjunction with Section 178a, paragraph 1 Penal Code
- Section 362, paragraph 1(1) in conjunction with Section 364a, paragraph 1 Penal Code;
- Section 362, paragraph 1(2) in conjunction with Section 364a, paragraph 1 Penal Code
- Section 362, paragraph 1(3) in conjunction with Section 364a, paragraph 1 Penal Code
- Section 362, paragraph 1(4) in conjunction with Section 364a, paragraph 1 Penal Code
- Section 363, paragraph 1(1) in conjunction with Section 364a, paragraph 1 Penal Code
- Section 363, paragraph 1(2) in conjunction with Section 364a, paragraph 1 Penal Code
- Section 363, paragraph 1(3) in conjunction with Section 364a, paragraph 1 Penal Code
- Section 363, paragraph 1(4) in conjunction with Section 364a, paragraph 1 Penal Code
- Section 420bis, paragraph 1a Penal Code

Considering that for one or more of these crimes a fine of the fifth category can be imposed and  
that concerning these crimes it is likely that considerable profits valuable in money may have  
been obtained;

Considering the fact that, as a result, it may be deemed necessary to start a criminal financial  
investigation to determine the size of the illegal proceeds obtained by the suspect, and to  
confiscate these proceeds pursuant to Section 36e of the Penal Code;

Considering that these crimes have not come up for trial yet;

- o considering that the authority to seize objects as referred to in Section 126c of the Code of  
Criminal Procedure, has already been made use of;
- o given the enclosed list of objects that already have been seized on the grounds of Section 94a  
of the Code of Criminal Procedure;

In view of Section 36e of the Penal Code and Section 126 of the Code of Criminal Procedure



Demands that the Examining Judge grants authorisation to start a criminal financial investigation  
in accordance with the last mentioned section.

**Amsterdam, 7 March 2014**

The Public Prosecutor  
Mr M. van Turenout



**AUTHORISATION FOR A CRIMINAL FINANCIAL INVESTIGATION**

Enclosure No.  
2  
FIOD

Public Prosecutor's Office no. : 13/846004-14  
Name : Takifant Limited

Enclosure No.  
54014  
FIOD

The aforesaid Examining Judge,

authorises on the aforesaid grounds to start the criminal financial investigation referred to above.

declines the demand.

Amsterdam, 7 March 2014

The Examining Judge

A.M. Ruige

*The undersigned, M. Visker, sworn translator for the English language and registered in the Sworn Interpreters and Translators Register (Rbtv, no. 4975), hereby declares that the above text, consisting of 3 pages, is a complete and faithful translation of the source text.*

Signature:

Date: 12 August 2014

