FOLIA 409

Annales Universitatis Paedagogicae Cracoviensis

Studia de Securitate 14(1) (2024)

ISSN 2657–8549

DOI 10.24917/26578549.14.1.7

Jakub Purchla
Uniwersytet Komisji Edukacji Narodowej w Krakowie

Comments on the dysfunctionality of combating economic crime related to extortion of public subsidies in Poland

Abstract

The article addresses the issue of combating the extortion of public funds in Poland. Based on a case study and in the context of the activities of the Central Anti-Corruption Bureau, it indicates the causes of dysfunction in the effective prosecution of perpetrators. The author notes the absence of direct penalization in the Polish Criminal Code for the actions of individuals acting as fronts. The dysfunctionality of the post-Soviet model of criminal procedure is also highlighted.

Keywords: extortion, public funds, corruption, criminal procedure, front men

The subject of combating economic crime in Poland has been and continues to be of interest to a number of researchers, institutions, both private and public, and, of course, law enforcement agencies. Undoubtedly, its complex peculiarities require a broad view of the issue.

As Wieslaw Pływaczewski states, nowadays, one can speak of the 'mercantilisation' of criminal phenomena. To confirm this thesis, he points in particular to the borrowing of economic terms in penal sciences.[1] It follows from the very essence of economic turnover that within its framework, various types of entities come into contact.[2] Consequently, the current Polish crime of an economic nature has many faces. The one which results in the greatest depletion of the State Treasury's assets is, as a rule, carried out with the use

[1] W. Pływaczewski, "Przestępczość gospodarcza – diagnoza, przejawy i zwalczanie (wybrane zagadnienia)," in *Taktyczno-techniczne aspekty przeciwdziałania przestępczości*, ed. W. Pływaczewski and B. Gadecki (Warsaw: Difin, 2018), p. 16.

[2] K. Nitkowski, *Przestępstwo w obrocie gospodarczym* (Warsaw: Wydawnictwo Naukowe PWN, 2014), p. 17.

of multi-stage intentions, in a multi-person configuration, with participation of a number of entities, including foreign ones. Its perpetrators undertake various often sophisticated methods to conceal their actions. They act in a planned and calculated manner. They accumulate their economic resources to use them in further illicit activities or to protect themselves in the event of criminal prosecution. Economic crime is often linked to other categories of crime. This type of relationship is particularly entangled with corruption,[3] organised crime,[4] or money laundering.[5]

[3] According to the current wording of the provisions of the Act of 9 June 2006 on the Central Anti-Corruption Bureau (consolidated text Journal of Laws 2022, item 1900), pursuant to its Article 3a:

Corruption, within the meaning of the Act, is an act:

1) *consisting in the promising, offering or giving by any person, directly or indirectly, of any undue advantage to a person exercising a public function for himself or for any other person, in return for an act or omission to act in the exercise of his function;*

2) *consisting in the request or acceptance by a person exercising a public function, directly or indirectly, of any undue advantage, for himself or for any other person, or the acceptance of an offer or promise of such advantage, in return for an act or omission to act in the exercise of his function;*

3) *committed in the course of a business activity involving the performance of obligations towards a public authority (institution), consisting of promising, offering or giving, directly or indirectly, to a person who heads an entity that is not part of the public finance sector or who works in any capacity for such an entity, any undue advantage, for himself or herself or for any other person, in return for an act or omission to act that violates his or her duties and constitutes socially harmful reciprocity;*

4) committed in the committed in the course of a business activity involving the performance of obligations towards a public authority (institution), consisting of requesting or accepting, directly or indirectly, by a person in charge of an entity not included in the public finance sector or working in any capacity for such an entity, any undue advantage or accepting the offer or promise of such an advantage to himself or herself or to any other person, in return for an act or omission to act which breaches his or her obligations and constitutes a socially harmful reciprocation.

[4] Under Article 258 of the Criminal Code:

§ 1. Whoever participates in an organised group or association with the aim of committing a criminal or fiscal offence, shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

§ 2. If the group or association referred to in § 1 is of an armed nature or is intended to commit a terrorist offence, the perpetrator shall be punished with imprisonment for a term of six months to eight years.

§ 3. Whoever sets up or leads a group or association as defined in § 1, including those of an armed nature, shall be subject to the penalty of deprivation of liberty for a term of between 1 and 10 years.

§ 4. Whoever sets up a group or association with the aim of committing a terrorist offence, or leads such a group or association, shall be subject to the penalty of deprivation of liberty for a term of not less than 3 years.

[5] The offence of money laundering is defined in the norm of Article 299(1) of the Criminal Code:

Whoever accepts, possesses, uses, transfers or exports abroad, conceals, transfers or converts them, assists in the transfer of their ownership or possession, or undertakes other actions which may frustrate or significantly impede the determination of their criminal origin or place of location, their detection, seizure or forfeiture, shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

[5] The offence of money laundering is defined in the norm of Article 299(1) of the Criminal Code:

Corrupt acts are a frequent element of economic crime. Indeed, when the perpetrators are motivated by economic gain, they naturally use corruption to achieve their illegal goals. Corruption is a mean of avoiding criminal responsibility. At the macro level, it can result in corrupt public officials influencing administrative decisions and legislative processes. Economic crime is also a phenomenon that aggregates the proceeds of various types of criminal groups. Money laundering, on the other hand, makes it possible to legalise such proceeds. It is crucial for the perpetrators. Without money laundering, committing of crimes, including economic crimes, would be pointless.

The relations outlined above may lead to controversy. Jacek Grzywacz points out that, in his opinion, when speaking of economic crime, it should be referred only to enterprises which have a legal object of activity but obtain additional revenue from crime.[6] It is only when the proceeds are mostly from illegal activities that we are dealing with organised crime. On practical and legal grounds, however, this kind of distinction seems inappropriate and pointless. The Polish legislator as a premise for criminal liability for the offence of belonging to an organised criminal group indicates that the purpose of the group is to "commit a criminal or fiscal offence." Thus, a single criminal activity within an organised group is sufficient for the sanctioned norm of the provision in question to be realised. Moreover, an organised criminal group does not need to have a permanently developed structure or a long-term programme of activities.[7] It is sufficient if it is characterised by a specific division of roles and leadership.[8] In practical terms, a vague relationship can be observed between economic crime and organised crime. Such vague relations can also be found in regards to corruption or money laundering. While, as mentioned, corruption is the most common mean used to ensure impunity, money laundering is associated with the legalisation of criminal proceeds. As far as criminal groups are concerned, it serves as their driving force and even determines their existence.[9]

Undoubtedly, economic crime strikes at the economic security of the state, in terms of financial threats.[10] Since economic security traditionally has the highest priority in state policy,[11] combating economic crime should be a primary task of the broader justice apparatus.[12]

Whoever accepts, possesses, uses, transfers or exports abroad, conceals, transfers or converts them, assists in the transfer of their ownership or possession, or undertakes other actions which may frustrate or significantly impede the determination of their criminal origin or place of location, their detection, seizure or forfeiture, shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.

[6] J. Grzywacz, *Pranie pieniędzy* (Warsaw: SGH, 2010), p. 21.

[7] A. Marek, *Kodeks karny. Komentarz* (Łódź: Wolters Kluwer, 2007), p. 475.

[8] Ibid.

[9] M. Mazur, *Penalizacja prania pieniędzy* (Warsaw: Biuro Rzecznika Praw Obywatelskich, 2014), p. 22.

[10] Krzysztof Michał Księżopolski identifies the following threats as components of threats to economic security: financial, raw materials, food, and access to water (K. M. Księżopolski, *Bezpieczeństwo ekonomiczne* (Warsaw: Elipsa, 2011), pp. 37–38).

[11] O.Wasiuta, R. Klepka, and R. Kopeć, eds., *Vademecum Bezpieczeństwa* (Krakow: Wydawnictwo Libron, 2018), p. 90.

[12] To illustrate the importance of the threats in question, it is worth recalling, for example, the issue of indirect taxes and their role in the budget of the Polish state. Based on data from

In this context, it is legitimate to ask to what extent the current Polish legal regulations and institutional solutions allow for effective combating of economic crime. The above, due to the subject of this article and its limited scope, will be examined in relation to crimes involving the extortion of public funds, using the example of investigation ref. no. VI Ds. 94/15 conducted under the supervision of the District Prosecutor's Office in Krakow by the Central Anti-Corruption Bureau (CBA).[13]

Since Poland's accession to the European Union, our country has become a beneficiary of financial support granted under national and regional operational programmes. In the public debate, one can observe opinions on the wide use of funds. Less is said, however, about the rapid rise in crimes connected with defrauding financial aid. The fact that this is a major problem is evidenced by the number of cases in this area conducted by the Central Anti-Corruption Bureau. From an analysis of the Bureau's

---

the Ministry of Finance (https://www.gov.pl/web/finanse/sprawozdania-roczne, accessed 11 November 2022), it can be noted, as of January–September 2022, that state budget revenues amounted to PLN 383,133.3 million. Of this, the overwhelming part was revenue from indirect taxes, especially VAT, in the amount of PLN 231,248.1 million. The situation was similar in previous years. In 2021, the main source of revenue for the state budget was tax revenue, which amounted to PLN 432,170.3 million. These were obtained mainly from VAT in the amount of PLN 215,733.9 million (*Report on the implementation of the state budget for the period from 1 January to 31 December 2021. Overview* (Warsaw: Council of Ministers, 2022), p. 69). In comparison, CIT revenues in 2021 amounted to only PLN 52,373.7 million, while PIT revenues amounted to PLN 73,606.1 million. In 2020, VAT revenues also had the largest share, 44 per cent, among total budget revenues (*Report on the implementation of the state budget for the period from 1 January to 31 December 2020. Overview* (Warsaw: Council of Ministers, 2021), p. 65). Going further, in 2019, their share accounted for 45.2 per cent (*Report on the implementation of the state budget for the period from 1 January to 31 December 2019. Overview* (Warsaw: Council of Ministers, 2020), p. 35), while in 2018, it accounted for 46 per cent (*Report on the implementation of the state budget for the period from 1 January to 31 December 2018. Overview* (Warsaw: Council of Ministers, 2019), p. 35). One can conclude the current permanent dependence of the Polish state budget on indirect tax revenues, and, in particular, on VAT revenues. Thus, the fight against VAT fraud crime is indisputably crucial for the economic security of the state. It is important to emphasise that the introduction of a provision relating to intellectual forgery of invoices, i.e. Article 271a, into the Criminal Code only in 2017 indicates the dramatically late reaction of the Polish state. In the estimates formulated for 2006, the total tax gap of the European Union (then composed of 25 Member States, excluding Cyprus) amounted to more than EUR 106 billion, which was equal to 12% of the total expected VAT receipts in the year under review (Report as of May 2013 by PwC and IBS entitled "The European Union's tax gap in the year under review. VAT losses of the State Treasury," (accessed 8 November 2022), p. 7). On the other hand, since 2008, a sharp increase in the gap in VAT theoretically due and actually collected could be observed in Poland (J. Sarnowski and P. Selera, *Zmniejszenie luki VAT w Polsce w latach 2016–2017*. (Warsaw: Polish Economic Institute, 2018), p. 9). In spite of this, in the following years, the Polish legislator did not take care to introduce functional legal provisions penalising the marketing of VAT invoices that did not correspond to actual economic events. Thus, it condoned the proliferation of crime related to extortion of this tax. (https://www.pwc.pl/pl/publikacje/2013/straty-skarbu-panstwa-w-vat.html (accessed 8 November 2022), p. 7).

[13] At this point, I would like to thank immensely to Prosecutor Alexander Lipner for his invaluable assistance in the preparation of this article.

announcements, it was found that between January 2015 and December 2020, CBA issued as many as 41 announcements in the area of extortion of public subsidies.[14]

[14] These included announcements from:

1) 8 July 2016, entitled "Arrest for former head of the National Centre for Research and Development";

2) 9 August 2016, entitled "Action by the Gdansk CBA. Detention. PLN 5 million stays in the budget";

3) 30 September 2016, entitled "14 people detained. Extortion of PLN 50 million";

4) 22 November 2016, entitled "CBA: 16 million of undue funding";

5) 25 November 2016, entitled "Kraków: 2 million grants unlawful";

6) 9 December 2016, entitled "Extortion of millions from PFRON. Apprehensions";

7) 17 March 2017,entitled "CBA: they wanted to defraud more than PLN 2.3 million in ARMA subsidies. They have been detained";

8) 29 March 2017, entitled "Offered £900k to arrange 6m NCBiR funding";

9) 6 June 2017, entitled "Extortion of European funds. 5 detainees";

10) 29 June 2017, entitled "Extortion of PLN 40 million for a non-existent investment. Already 26 detainees";

11) 29 June 2017, entitled "Subsidy scammed. 4 detainees";

12) 6 November 2017, entitled "Extortion of £7.5m from ARMA. Overpaid promotional order at the municipal office";

13) 24 January 2018, entitled "Million-dollar grant extortion from PARP. Detained company presidents";

14) 26 January 2018, entitled "They defrauded over PLN 2 million from PARP";

15) 27 February 2018, entitled "For bribes, they helped defraud ARMA";

16) 19 March 2018, entitled "PFRON scams. Already 75 suspects";

17) 21 March 2018, entitled "Owners of a large fish farm defrauded of millions";

18) 8 May 2018, entitled "Millions in ARMiR grants for bribes";

19) 25 May 2018, entitled "Another strand of the ARMA fraud investigation. 8 people detained. Total of nearly 20 million losses";

20) 24 July 2018, entitled "8 people detained in case of million-dollar extortion by a company from the Gdansk Science and Technology Park";

21) 3 August 2018, entitled "They defrauded 4 million of a state grant for a fictitious IT project";

22) 20 September 2018, entitled "The real £4m went to a virtual project. Scamming a grant

23) and fraud";

24) 21 September 2018, entitled "They defrauded PLN 1m, were arrested. In another thread of the investigation, the mayor of Pultusk was taken into custody";

25) 3 October 2018, entitled "Scammed out of £10m for broadband. Network not in place. Management of the company arrested";

26) 6 November 2018, entitled "Another thread in the ARiMR scam investigation. Detentions. It is already a total of 10 people. The losses of the State Treasury amount to nearly PLN 5.5 million";

27) 10 December 2018, entitled "PLN 17 million defrauded from agricultural agency between 2012 and 2014 – 8 detainees";

28) 18 January 2019, entitled "CBA thwarted the award of nearly PLN 27 million EU grant";

29) 11 March 2019, entitled "Six people arrested, acting in an organised group and defrauding NCBiR";

30) 22 March 2019, entitled "4 people detained. More than PLN 9 million in undue funding from ARMA";

In the academic debate, the topic of defrauding public subsidies has not been addressed often in recent years either. Mention should be made of the article by Mateusz Wiśniewski entitled "Criminal legal aspects of defrauding European Union subsidies,"[15] the works by Przemysław Krzykowski entitled "Irregularities in the implementation of projects co-financed from EU funds in the financial perspective 2014–2020"[16] and by Paweł Sendrowski entitled "Irregularities and fraud in projects subject to co-financing from EU funds,"[17] or Mateusz Strzelecki's dissertation entitled "Extortion of EU funds – a forensic study."[18] Especially the dissertation of the latter author seems to be particularly valuable, given that it analysed a number of investigations. However, it did not constitute a case study.

In the cited investigation ref. no. VI Ds. 94/15, the following state of facts, included in the indictment[19] formulated in January 2021, was established on the basis of evidence collected as early as May 2015. In December 2013, on behalf of a Polish business entity, a joint-stock company "A," an application was submitted to the Polish Agency for Enterprise Development[20] (PARP) for co-financing of a project, which was an IT initiative.

31) 5 June 2019, entitled "More than PLN 27 million defrauded from PARP. 17 detainees";
32) 12 August 2019, entitled "Multi-million dollar PARP scam. Two persons detained by the CBA";
33) 28 October 2019, entitled "10 million defrauded subsidies. CBA has detained two men";
34) 13 November 2019, entitled "Three people in the hands of CBA officers. The investigation relates to acting for financial gain and extorting at least PLN 200,000";
35) 19 May 2020, entitled "Fraud at PARP, the next instalment of the investigation";
36) 2 June 2020, entitled "Notice to the public prosecutor's office after CBA audit of Nova Gips";
37) 19 June 2020, entitled "They defrauded ARiMR subsidies. Two people detained";
38) 15 July 2020, entitled "CBA prevented the extortion of EU funds";
39) 27 August 2020, entitled "Former CEO and former board member detained. Suspected of defrauding millions of euro EU grant";
40) 27 August 2020, entitled "They defrauded nearly PLN 2.5 million in subsidies. They were detained by the CBA";
41) 16 September 2020, entitled "10 million defrauded from PARP. 4 people detained";
42) 12 November 2020, entitled "CBA fights back against extortion of EU funds for training" (https://cba.gov.pl/pl/aktualnosci [accessed 23 November 2022]).

[15] M. Wisniewski, Prawnokarne aspekty wyłudzania dotacji Unii Europejskiej. *Zeszyty Prawnicze*, 17(2), 2017, 145–159.

[16] P. Krzykowski, *Nieprawidłowości przy realizacji projektów współfinansowanych ze środków unijnych w perspektywie finansowej 2014–2020* (Olsztyn: Wydawnictwo UWM, 2016).

[17] P. Sendrowski, Nieprawidłowości i nadużycia finansowe w projektach podlegających współfinansowaniu z funduszy UE, *Lex*, no. 470119037.

[18] M. Strzelecki, *Wyłudzanie środków Unii Europejskiej – studium kryminalistyczne*. PhD diss., (Poznań: Adam Mickiewicz University, 2017).

[19] Some of the wording used in the article is taken directly from the crime notice, the indictment, and the analysis of the evidence in order to reflect the facts as accurately as possible.

[20] PARP was established by the Act of 9 November 2000 (Journal of Laws 2000, No. 109, item 1158, as amended) as a state legal person with its seat in Warsaw. It is subordinate to the minister responsible for regional development. In particular, the Agency participates in the implementation of operational programmes.

The goal was to create a virtual shop in the form of a shopping centre. The application contained untrue and unreliable information and statements regarding the implementation of the project, in particular, incurring research and development (R&D) costs and their indispensability for the completion of the task, as well as the innovative character of the final product. Moreover, the application indicated the alleged necessity to purchase software and licences, overstating their actual value and acquisition costs. Despite this, as a result of the procedures carried out in PARP, i.e., formal and substantive evaluation, including the evaluation carried out by the panel of experts, the project of company "A" was qualified for support. The application envisaged obtaining the maximum amount of subsidy to the qualified expenses of the project in the amount of over PLN 7.8 million.

Significantly, it was established during the investigation that the main perpetrator had been trying to obtain, through various entities under his control, funding for projects converging with the one for which he finally obtained PARP approval in 2014, since 2008. At the same time, it received support for a subordinate Czech company in the Czech Republic in 2012. Converted into Polish currency, its amount was approximately PLN 1.6 million. This Czech project involved Polish entities controlled by the main perpetrator, which had so far unsuccessfully applied for funding in our country. In the Czech project, they were to provide various consultancy services. The above confirms the thesis that economic crimes are a type of planned crime, with a long-term, often persistent method of implementing criminal intentions. At the same time, it is possible to identify here the first and fundamental dysfunction in the operation of state institutions. Indeed, at the stage of verifying the application for co-financing, the financing institution (PARP), despite numerous procedures, did not reject it, thus granting support. It should be emphasised that the application was submitted by a person acting as a front, controlled by the main perpetrator. That person held the position of CEO of company "A" at that time. PARP never verified, at least by means of a conversation between an employee of PARP and the formal applicant, whether the latter had real knowledge of the planned project, which amounts to many millions of Polish zlotys and is characterised by a high level of complexity. Instead, the expert panel relied on the statements of persons persuaded by the main perpetrator to represent company "A," who indeed had knowledge of IT projects. They appeared credible enough to convince the representatives of PARP. If this had not happened, the criminal intentions would not have been realised. Public funds would not have been wasted. There would have been no need to initiate and conduct a lengthy and costly investigation, in which expert opinions were sought and international legal assistance was requested. Finally, the money spent could have been used to implement truly worthwhile projects, contributing to the development of the Polish economy. All this could have been achieved without the use of sophisticated investigative methods, to which, for obvious reasons, PARP is not entitled. A simple conversation with the president of the management board of company "A" would have raised doubts, even in a not very suspicious employee of the Agency, about the credibility of the beneficiary.[21] As a result, it would prevent mil-

[21] Individual acting as a front was a family member of the main perpetrator, did not have any expert knowledge of the IT intentions of company "A." What is more, he also did not have

lions of zlotys from being spent on criminal intentions. As Michał Strzelecki accurately points out, the seemingly easiest symptom of fraud consisting in the excessive amount of planned costs is in fact very difficult to identify, due to:

1. not a very high level of knowledge among assessors;
2. pressure by the authorities to ensure maximum absorption of EU funds.[22]

It should also be noted that, to the best of my knowledge, PARP does not maintain a list of unreliable beneficiaries. This allows dishonest entrepreneurs and even organised criminal groups to repeatedly submit, "to the point," various applications for funding through entities under their control. The number of such activities is difficult to estimate. Establishing the scale of the phenomenon would require an audit of PARP's operations over a number of years.

The basis for launching the investigation was a crime notice submitted by the Malopolska Regional Development Agency (MARR), which was subordinate to PARP. At the time, it acted as the Regional Financing Institution (RIF). Already in the course of the project, officials from MARR carried out an inspection at the beneficiary. It took place in December 2014, already after the payment of the first tranche of the advance funding. As part of it, a number of irregularities were detected. These subsequently became the basis for the aforementioned crime notice to the CBA. It pointed in particular to:

1. making a false declaration concerning the carrying out of the research and development work indicated in the application for funding;
2. a declaration by the beneficiary that the project will not start before the date of submission of the application for co-financing;
3. making project intangible asset purchases from related parties;
4. suspected violations of tax regulations and the Accounting Act.

In the reality of the case in question, the inquisitiveness of MARR controllers made it possible to reveal the above facts. In practice, however, controls carried out upon PARP order, especially at the stage of project implementation, were often limited only to formal verification of documentation gathered by the beneficiary. This is because the controllers do not have proper authority to verify its veracity. What is particularly dysfunctional is the fact that explanations provided by beneficiaries are not subject to criminal liability for giving false testimony under Article 233 of the Criminal Code.[23]

---

any expert knowledge of the company itself, in which he served as president. He did not know its scope of activities, the number of employees, let alone its financial state.

[22] M. Strzelecki, *Wyłudzanie środków Unii Europejskiej – studium kryminalistyczne*, PhD diss. (Poznań: Adam Mickiewicz University, 2017), p. 164.

[23] *§ 1. Whoever, while giving testimony intended to serve as evidence in court proceedings or in other proceedings conducted pursuant to the Act, gives false testimony or conceals the truth, shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years.*

§ 1a. If the perpetrator of the act referred to in § 1 testifies untruthfully or conceals the truth for fear of criminal liability threatening himself or his next of kin, he shall be subject to the penalty of deprivation of liberty for a term of between 3 months and 5 years.

§ 2. It shall be a condition of liability that the person taking the testimony, acting within the scope of his powers, warns the testifying person of criminal liability for false testimony or takes an oath from him.

Thus, they may lie and cynically claim that they are implementing the project in accordance with the contract and the law. This state of affairs even encourages dishonest beneficiaries to adopt a line of defence consisting in questioning the auditors' findings and accusing the financing institution of obstructing or preventing the implementation of the task. It also encourages the pretence of project implementation.

When company "A," under the procedure carried out by PARP, managed to sign a grant agreement in mid-2014, its bank accounts showed a balance of only around PLN 10,000 in total before the first part of support was received. This factual state stood in clear contradiction to the beneficiary's declarations in the application for co-financing, which indicated that it had at its disposal own funds in excess of PLN 3 million. We can see another frequent element of the perpetrators' *modus operandi* consisting in falsifying the possession of own funds. In practice, on the basis of dubious promises of loans or other types of civil agreements, beneficiaries are able to obtain co-financing without actually having the required financial input. PARP has no legal instruments to be able to realistically verify the financial credibility of applicants. This is, therefore, another dysfunction in the PARP activities. It even provides an incentive for organised crime to produce loan promises without real cover. As investigative practice shows, such documents are then sold to interested fraudulent applicants. The price is not infrequently a share in the planned funding. The companies issuing these fictitious guarantee documents are often registered in tax havens. This significantly prolongs potential investigative activities. Moreover, prosecutorial practice proves that in practice, the international legal assistance provided by officers from tax havens is only apparent. In the documentation sent to the Polish prosecutors' offices, a common component can be observed, which is the perfunctory nature of the recorded answers to the questions posed to witnesses. As a rule, interrogations conducted in tax havens do not contribute anything to the investigations. This is because officers from these countries are, for obvious reasons, not interested in detecting economic crime on their territory.

In the circumstances of the debated investigation, the beneficiary, entity "A," required funds it did not have in order to be able to make purchases as part of the implementation of the project. Therefore, under the criminal plan, the money was to return

---

§ 3. A person who gives false testimony without being aware of the right to refuse to testify or to answer questions shall not be liable to punishment for the act specified in § 1a.

§ 4. Whoever, as an expert, appraiser or translator, presents a false opinion, expert report or translation intended to serve as evidence in the proceedings referred to in § 1, shall be punished with imprisonment for a term of one to ten years.

§ 4a. If the perpetrator of the act referred to in § 4 acts unintentionally, endangering substantial damage to the public interest, he shall be subject to a penalty of imprisonment of up to 3 years.

§ 5. The court may apply extraordinary leniency or even waive the penalty if:

1) *the false testimony, opinion, expert report or translation relates to circumstances that cannot affect the outcome of the case,*

2) *the perpetrator voluntarily corrects the false statement, opinion, expert report or translation before the case is settled, even if not final.*

§ 6. The provisions of §§ 1 to 3 and 5 shall apply mutatis mutandis to a person who makes a false declaration if a provision of the Act provides for the possibility of taking the declaration under pain of criminal liability.

to the company after subsequent purchases. This was possible through the return sale of machine components or trademarks. The invoices issued allowed money to be transferred to company "A." At the same time, through tax neutralisation, they made it possible to avoid paying VAT to the Tax Office. Other companies controlled by the main perpetrator were involved in the purchase and implementation of stages of the project. They formed a chain of interconnected payments and invoices. Once again, people acting as front were used. The main perpetrator placed a number of subordinate employees, family members, alcohol addicts or homeless people at the head of the companies – the beneficiary's contractors – as chairmen of the board, members of supervisory boards, or shareholders. At the same time, this procedure allowed the apparent fulfilment of the requirements of Article 6c of the Act of 9 November 2000 on the establishment of the Polish Agency for Enterprise Development (PARP).[24] This is because there is no doubt that the beneficiary, company "A," made purchases within the framework of the project in entities cooperating very closely with each other, managed by the same person and very often employing the same staff. Thus, one can unquestionably speak of an actual link between the beneficiary and its contractors. Article 6c was introduced into the Act on the establishment of PARP only in January 2011.[25] Until then, it is worth noting that beneficiaries were not statutorily obliged to the selection of a contractor using public procurement rules, respecting the principles of transparency and fair competition. Moreover, until that date, it was legal to purchase services or goods from related parties. Clearly, this was even an incentive to "share" the subsidies obtained with family members or friends. Again, the scale of this phenomenon is difficult to estimate.

[24] *Journal of Laws* 2000 No. 109, item 1158, as amended.

[25] In its current wording, the said Article 6c states:

1. *An entity that seeks or has received support for the purchase of goods or services from the Agency and is not obliged to select a contractor using public procurement rules shall select the contractor in accordance with the principles of transparency and fair competition.*

2. *The entity referred to in paragraph 1 may not purchase goods or services from entities which have, directly or through other entities, personal or capital links with it. Personal or capital links shall mean links between the entity referred to in paragraph 1, or members of its bodies, and the contractor or members of the contractor's bodies, consisting of:*

1) *participating in a company as a partner in a civil partnership or partnership;*

2) *owning at least 10% of the shares;*

3) *acting as a member of a supervisory or management body, proxy or attorney;*

4) *remaining in such a legal or factual relationship, which may raise justified doubts as to the impartiality of the contractor's selection, in particular remaining in a marital relationship, in a relationship of kinship or affinity in a direct line, in a relationship of kinship or affinity in a collateral line to the second degree, or in a relationship of adoption, custody or guardianship.*

3. *An entity which has received support from the Agency for the provision of advisory services to other entities may not provide these services to entities related to it personally or by way of capital as defined in paragraph 2.*

4. *Within the framework of operational programmes or other programmes financed with the participation of European funds within the meaning of the Act of 27 August 2009 on public finances implemented by the Agency, the rules and procedures for the selection of the contractor set out in the procedures in force for the implementation of those programmes shall apply. (…)*

During the investigation, it was established that most of the bank operations related to the project were made from the same computer. The project was documented with fictitious purchases or purchases inflated by large amounts. Where actual purchases were made, they were from an entity other than the one listed on the invoice. The entity on the invoice was, in several cases, only an intermediary. In return for the grant awarded, the beneficiary undertook to implement the innovative IT project in full, on time, and with due diligence. Pursuant to the provisions of the agreement, the condition for recognising expenditure as eligible was that it was incurred by the beneficiary in connection with the implementation of the project, in accordance with the agreed provisions and the principles of sound financial management, in particular, the most favourable relationship between inputs and outputs. Pursuant to § 5(4) of the contract for co-financing, it was specified that expenditure eligible for support is expenditure which, at the same time:

1. is necessary for the proper implementation of the project;
2. is shown in the material and financial schedule of the project, annexed to the contract;
3. was actually incurred during the period of eligibility of expenditure and not earlier than the day following the date of submission of the application for funding;
4. has been reviewed and approved by PARP;
5. has been properly documented.

However, according to § 5(10) of the grant agreement, completion of the project was understood by completion of the full material scope of the task in accordance with the material and financial schedule and documentation of the delivery of supplies and services in accordance with the agreement. The beneficiary was obliged to submit relevant documents confirming the compliance of the project with the terms of the agreement and the completion of the full financial scope of the task. The latter meant the completion of all payments under the project, i.e., incurring expenses and obtaining documents which constitute the basis for recognising expenses as eligible for support. Completion of the project was to be finalized by submission of an application for final payment. At the same time, in accordance with § 11(2) of the agreement, the beneficiary undertook to incur all eligible expenditure in accordance with the principles of fair competition, efficiency, openness, and transparency, and was obliged to make every effort to avoid conflicts of interest, understood as the lack of impartiality and objectivity in performing the functions of any entity covered by the agreement in connection with its implementation. Pursuant to § 2.2 bullet 2 of the agreement, the beneficiary was also obliged to implement the project in compliance with the applicable national and EU laws. In the reality of the case, PARP paid to company "A" an advance in the total amount of over PLN 3.9 million. These funds came predominantly from the European Regional Development Fund and were supplemented by a targeted subsidy from the budget. Despite MARR post-inspection recommendation to terminate the subsidy agreement with company "A" with immediate effect, PARP did not take such a decision until the investigation was launched. It was only in February 2017 that PARP issued a non-final decision under Article 207 of the Public Finance Act of 27 August 2009[26]

[26] Journal of Laws 2009 No. 157, item 1240, as amended.

calling on company "A" to return the granted co-financing in the amount of over PLN 3.9 million with interest.[27] In March 2015, MARR formally submitted the audit report to PARP. Thus, it took more than two years for PARP to issue the said non-final decision. It is impossible not to speak here of the dilatoriness of the financing institution and astonishing leniency towards the beneficiary. For obvious reasons, administrative enforcement following such a decision turns out to be ineffective. The funds obtained by the dishonest beneficiaries are by then liquidated. This is an unquestionable dysfunction of the system of granting support in Poland, resulting in the profitability of criminal intentions. It is also worth considering whether PARP would have issued this decision at all if it had not initiated the investigation.

As signalled, the criminal activities, in order to be successful, required the creation and submission to PARP by the beneficiary of documentation containing false and unreliable written statements. They concerned in particular:

1. the selection of the most advantageous tenders and the proper conduct of procedures aimed at selecting contractors for tasks covered by the project, while in reality, these procedures were of a sham nature, the subject of the procedure was irrelevant to the implementation of the project, its purchase price was grossly inflated or the purchase was fictitious, or the beneficiary's contractor was a related entity;
2. the performance of certain tasks that were, in fact, never carried out, in particular those related to training services or the conduct, scope, and amount of research and development costs incurred.

Within the framework of the project implementation, PARP was misled as to the material circumstances affecting the evaluation of the subsidy application, conclusion of the project subsidy agreement, recommendation of payments and settlement of expenses related to the implementation of tasks covered by the subsidy. As a result, the financing institution was led to a disadvantageous disposition of property of significant value. At the same time, an attempt was made to bring the financing institution to a disadvantageous disposition of property of significant value in the amount of PLN 3.4 million. This, however, did not happen because of the negative recognition of the last three payment applications.

Returning to the facts described in the indictment, it should be noted that an important element of the application for co-financing were declarations of intent to implement and use, in the execution of the project, the results of research and development

[27] The extensive provision of Article 207 of that Act sets out the framework for dealing with irregular use of European funds. Breaches of the co-financing agreement and the beneficiary's failure to repay the funds after being requested to do so by PARP within the prescribed time limit constituted irregularities within the meaning of Article 2(7) of Council Regulation (EC) No. 1083/2006 of 11 July 2006, laying down general provisions on the European Regional Development Fund, the European Social Fund, and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ EU L 210, 31 July 2006, p. 25, as amended). According to it, an irregularity is *"(...) any infringement of a provision of Community law resulting from an act or omission by an economic operator which has, or would have, the effect of prejudicing the general budget of the European Union by charging an unjustified item of expenditure to the general budget."*

work conducted or purchased by company "A." It should be emphasised that *the modus operandi* of the perpetrators often consists of pretending to conduct or acquire the results of such projects. Another method is alleged implementation of previously obtained research results. In the case in question, the beneficiary's declaration referred to conducting R&D work. In reality, company "A" prepared documentation in this regard. To this end, old IT studies in its possession were transformed so that they could play the role of R&D results. In addition, the original invoices were replaced by documents with the same number, but with a different description of the object of purchase. The aim was to match them with the allegedly produced R&D results. As further indicated in the indictment, the considerable costs incurred in this connection and the plans to implement the obtained results during the project were of significant importance for the granting of a subsidy by PARP to company "A."

The beneficiary, in response to the negative outcome of the MARR audit, conducted an abundance of correspondence. Numerous explanatory letters contained a number of false and misleading information. In particular, regarding R&D work and the use of obtained materials and technologies in the course of project implementation. As another element of deliberate action, one can therefore point to the consistent maintenance of the position by company "A."

For the beneficiary invariably claimed that it was implementing the project in a reliable manner. It may be concluded that the main perpetrator's aim was to cause and maintain the misconception of the representatives of RIF and PARP as to the R&D works allegedly carried out and the implementation of their results in the course of the project. The beneficiary still counted on obtaining further tranches of co-financing. Ultimately, however, the negative result of the control and the recommendation of termination of the agreement formulated by MARR prevented these plans. It should be stressed here that it was only thanks to the reliability and inquisitiveness of the controllers that the criminal character of the project activities was revealed. However, it is regrettable that such actions were missing at the level of PARP's examination of the application for co-financing. It is possible to pose a hypothesis that at the level of the Warsaw headquarters, the amount of granted co-financing is more important than a reliable and inquisitive analysis of applications submitted by beneficiaries. The content of witnesses' testimonies may be cited to confirm it. While the interrogated employees of the MARR widely described the irregularities revealed in the course of the audit, the employees of PARP were reserved in their assessments in this respect.

The largest single purchase made for the project was the acquisition of a licence relating to the invention project, with a net value of PLN 2 million. Its seller was company "C," with its registered office located in a small flat in Krakow. In fact, it had neither a registered office nor any employees. The main perpetrator placed his former employee at the head of the company. The owner was the unaware former concubine of another of his subordinates. It should be noted that it is no coincidence that the exact net price of PLN 2 million was already declared in the application for co-financing as the amount of acquisition of the licence in question. In its content, this very solution was also directly and explicitly indicated, together with the number of the patent application. As indicated in the indictment, however, the most serious problem with the purchase

of the licence in question was not the retroactive falsification of the tender procedure for its purchase, nor even the fact that the purchase was made from an entity closely related to the beneficiary. Indeed, of fundamental importance was the fact that the licence itself was worthless. In the course of the investigation, this was stated both by numerous witnesses[28] in their empirical observations and by the IT experts called. Contrary to the beneficiary's claims, the purchase of the licence was not necessary for the implementation of the project. Instead, the entire transaction served only to artificially inflate the project costs. The funds obtained for this purpose were then transferred out of and returned to the beneficiary's account. This was shown from the analytical work carried out in the investigation on the financial flows in the bank accounts.

None of the relevant bidding procedures were carried out in a manner compliant with the standards resulting from the project co-financing agreement. As emphasised in the indictment, this was the result of intentional actions by persons acting for and on behalf of the beneficiary. As part of the project, employees of company "A" were supposed to receive IT training. In reality, they never took place. On the instructions of the main perpetrator, the indicated employees put their signatures on the attendance lists. An invoice was issued for these alleged trainings, which was attached to the file of the relevant tender procedure. The investigation also revealed cases of instructing witnesses to present a favourable version for the main perpetrator when questioned. The indictment covered five people. It draws attention to the fact that the behaviour of the suspects formed a series of diverse, protracted activities, which, however, were logically interconnected and consistently aimed at achieving the goal set from the beginning. This goal was to obtain funds in the form of the full amount of co-financing provided for in the agreement concluded with PARP. Finally, with regard to the main perpetrator accused, such qualification of offences was submitted: Article 286 §1 of the Penal Code[29] in connection with Article 294 §1 of the Penal Code,[30] as well as Article 297 §1 of the Penal Code.[31] Additionally, they were classified under Article 13 §1 of the Penal

[28] One of them even pointed out that the licence shown to him at the interrogation, which was a vague document of several pages, contained key labelling errors in its layout.

[29] Art. 286 of the Penal Code [Fraud]:

§ Whoever, in order to gain a material profit, leads another person to a disadvantageous disposition of his own or another person's property by means of deception or exploitation of a mistake or incapacity to grasp the intended action, shall be subject to the penalty of deprivation of liberty for a term of between 6 months and 8 years (...).

[30] Art. 294 of the Penal Code [Aggravation of liability]:

§ 1. Whoever commits the offence specified in Article 278 § 1, 2 or 5, Article 278a § 1, Article 284 § 1 or 2, Article 285(1), Article 286(1) or (2), Article 287(1), Article 288(1) or (3), Article 290(1) or in Article 291(1), in relation to property of significant value, shall be punishable by a term of imprisonment of between one and ten years (...).

[31] Art. 297 of the Penal Code [Fraud].

§ 1. Whoever, in order to obtain, for himself or for someone else, from a bank or an organizational unit conducting a similar business activity pursuant to the Act or from an authority or institution disposing of public funds – a credit, a cash loan, a suretyship, a guarantee, a letter of credit, a grant, a subsidy, a bank confirmation of an obligation arising from a suretyship or from a guarantee or a similar cash benefit for a specific economic purpose, a payment instrument or

Code in conjunction with Article 286 §1, Article 294 §1, and Article 297 §1 of the Penal Code, further linked with Article 11 §2 and Article 12 §1 of the Penal Code. Thus, the prosecutor concluded that the offences of fraud requiring aggravated criminal liability, subsidy fraud, and attempting the same were committed as part of a continuous act.

As mentioned, the investigative activities[32] were carried out from May 2015 and the indictment was formulated in January 2021. By the time of writing the article in question, i.e., November 2023, the criminal proceedings before the court of first instance had not yet ended. Undoubtedly, one can speak of the incredible lengthiness of Polish criminal procedures and their inadequacy to deal with such complex cases as the one outlined above. The slowness of the justice system means that its only beneficiaries are the perpetrators of crimes. Despite the passage of years, the judiciary does not manage to bring the accused to justice. This state of affairs means that there is no real inconvenience for the criminals. Thus, the perpetrators, weighing the profitability of their plans to defraud the public purse, may assume that even if law enforcement authorities track them down, many years will pass before they are brought to court. In turn, they can effectively use this time to use or conceal the illegally obtained resources. The sluggishness of the justice system results from the dysfunctionality of the Polish model of criminal procedure. It is a post-Soviet model, imposed in the years 1949–1950 in which the pre-trial phase[33] has absolute domination over the trial phase. In the current wording of the code provisions, according to Article 297 of the Code of Criminal Procedure, the purpose of pre-trial proceedings is:

1. determining whether a criminal act has been committed and whether it constitutes an offence;
2. detection and, if necessary, apprehension of the perpetrator;
3. collecting data on the accused;
4. clarify the circumstances of the case, including the identification of the victims and the extent of the damage;
5. collecting, securing and, to the extent necessary, recording evidence for the court.

As can be seen, the above extensive catalogue forces the authorities conducting investigations to ensure that all activities are not only exhaustive, but also highly formalised. Agnieszka Baj's statement that the obligation imposed on pre-trial proceedings to comprehensively and exhaustively clarify all circumstances of the case, together with recording evidence for the purpose of court proceedings, prolongs the process and delays bringing an indictment to court[34] should be considered highly accurate. In the debated investigation, all evidence had to be collected and recorded in order

a public procurement, submits a forged, counterfeited, false document or an unreliable written statement, shall be punishable by a term of imprisonment of between 3 months and 5 years (...).

With regard to the relationship of the crime of fraud to credit, subsidy fraud, it is important to note Maja Klubinska's postulate to remove the provisions contained in Article 297 of the Criminal Code as defective and redundant regulations (M. Klubinska, *Przestępstwo oszustwa gospodarczego z art. 297 k.k.k.*, Warsaw: Wolters Kluwer, 2014, p. 347).

[32] Prior to the decision to initiate an investigation, investigations were being carried out.

[33] I.e., investigation or enquiry.

[34] A. Baj, "Cele postępowania przygotowawczego," *Prokuratura i Prawo* 12, 2016, p. 69.

to comply with the code requirements. Thus, it was necessary, inter alia, to question more than a hundred witnesses thoroughly, sometimes several times, to apply for legal assistance to the Czech Republic, to appoint IT experts, to analyse bank accounts, to perform numerous searches or seizures of property, to carry out inspection of retained documentation or the content of data from electronic media. As a result, together with the indictment, as many as 104 volumes of files and 20 volumes of annexes containing only documentation from MARR and PARP were sent to court. In none of the existing models of criminal trial in continental Western Europe, whether in the French model or the German model, such protraction of proceedings does not take place. In the French model, investigations are carried out by investigative judge, while the inquiries, which are heavily informal, serve only to gather material for the prosecutor.[35] Investigative judges conduct the investigations in a formalised manner. The activities carried out by them have the same value as those of judicial proceedings. The non-formalised activities during inquiry, on the other hand, are intended to enable the public prosecutor to decide whether to discontinue the case or bring an indictment before the court. In the German model developed in the Federal Republic of Germany, there is no division of pre-trial proceedings into investigations and inquiries.[36] Pre-trial proceedings are conducted for the use of the public prosecutor and, as a rule, have no influence on court proceedings. A very important institution is the pre-trial judge, who examines the legality of actions at this stage and decides on coercive measures (excluding arrest cases). He himself does not carry out investigative actions. In exceptional situations, he perpetuates evidence. Both models are generally characterised by the aim of relieving the pre-trial authorities from carrying out comprehensive, time-consuming, and formalised evidentiary procedures. In complex cases, this is of fundamental importance for the efficiency of criminal proceedings. The lengthiness of Polish criminal proceedings in the field of economic crime is a notorious fact. It causes difficulties in inducing witnesses of criminal activities to disclose all circumstances known to them in the course of interrogation. Personal sources of evidence are invariably crucial in criminal cases. In Poland, witnesses are not infrequently aware that their testimony can only harm them, while the imminent bringing of perpetrators to justice is illusory. Moreover, when witnesses are summoned back to court years later, they are asked about facts that they may no longer remember. This gives an incentive to defendants to question the credibility of witnesses. The above conditions in practice make the work of Polish investigators not only tedious and protracted, but also ineffective.

In the debated investigation, as mentioned, the key role was played by the large-scale use of people acting as front. It should be noted that in the Criminal Code, we do not find the crime of acting as a front. This is because it is only a term from the scope of the Fiscal Penal Code. According to Article 55 of this code:

§ 1. A taxpayer who, in order to conceal the conduct of business activity on his own account or the actual extent of such activity, uses the name and surname, name or business

[35] S. Waltoś, P. Hofmański, *Proces karny. Zarys systemu* (Warsaw: Wolters Kluwer, 2013), pp. 107–110.

[36] Ibid., pp. 111–119.

name of another entity and thereby exposes the tax to loss, shall be liable to a fine of up to 720 daily rates or to imprisonment for up to 3 years, or to both these penalties jointly.

§ 2. If the amount of tax compromised is of small value, the perpetrator of the offence specified in § 1 shall be subject to a fine of up to 720 daily rates.

§ 3. If the amount of tax liable to be evaded does not exceed the statutory threshold, the perpetrator of the offence specified in § 1 shall be subject to a fine for a fiscal offence.

In practice, this makes it difficult to attribute criminal liability for acting as front under substantive criminal law. The lack of a criminalisation of acting as a front contributes to the impunity of this practice. It also deprives law enforcement agencies of arguments during the interrogation of the company's employees, who are difficult to persuade to admit that they were only passive executors of third-party orders. This has a psychological basis related to the not uncommon feeling of shame that one was a puppet in the hands of others and the lack of willingness to acknowledge this fact. Secondly, people acting as fronts often still owe a debt of gratitude for those allowing them a share of the perpetrator's profits.

To recapitulate the above considerations, discussed on the example of the investigation under ref. No. VI Ds. 94/15, the dysfunctions in combating economic crime in Poland related to defrauding public funds are summarised in Table 1.

Table 1. Dysfunctions in combating economic crime in Poland related to defrauding public funds

Dysfunction	Implementing entity/responsible entity
1. The dysfunctionality of assessing grant applications	PARP
2. The dysfunctionality of verification of applicants' financial credibility	PARP
3. The dysfunctionality of project controls	PARP or RIF
4. Tardiness in issuing decisions calling on the beneficiary to repay the funds obtained	PARP
5. The dysfunctionality of administrative enforcement in regards to not reliable beneficiaries	PARP
6. No list of not reliable beneficiaries	PARP
7. Dysfunctionality of the Polish model of criminal trial	Public prosecutors and bodies entrusted with conducting preliminary investigations
8. Lack of criminalisation of the activities of people acting as fronts in the Polish penal code	Legislator

Source: own elaboration.

Conclusion

Undoubtedly, without a radical change at the institutional and legal level, it will not be possible to effectively combat the economic crime of defrauding public subsidies. This crime is characterized by long-term plans of action by perpetrators. They inevitably calculate the profitability of the illegal procedure. In a situation where the reaction

of state authorities from the moment of processing the application for funding to the moment of prosecuting the perpetrators is dysfunctional, not to mention its protractedness, it is obvious that crime of this kind will develop in Poland. In turn, its size will only depend on the amount of public funds allocated to provide support.

Bibliography

Legislative acts

Act of 6 June 1997 Criminal Code (Journal of Laws 1997 No. 88, item 553, as amended).

Act of 9 November 2000 on the establishing of PARP (Journal of Laws 2000 No. 109, item 1158, as amended).

Act of 9 June 2006 on the Central Anti-Corruption Bureau (consolidated text Journal of Laws 2022, item 1900).

Council Regulation (EC) No. 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No. 1260/1999 (OJ EU L 210, 31 July 2006, p. 25, as amended).

Reports

Report as of May 2013 by PwC and IBS entitled "*VAT losses to the Treasury*."

Report on the implementation of the state budget for the period from 1 January to 31 December 2018. Overview. Warsaw: Council of Ministers, 2019.

Report on the implementation of the state budget for the period from 1 January to 31 December 2019. Overview. Warsaw: Council of Ministers, 2020.

Report on the implementation of the state budget for the period from 1 January to 31 December 2020. Overview. Warsaw: Council of Ministers, 2021.

Report on the implementation of the state budget for the period from 1 January to 31 December 2021. Overview. Warsaw: Council of Ministers, 2022.

Literature

Baj, A. "Cele postępowania przygotowawczego." *Prokuratura i Prawo* 12 (2016): 63–74.

Grzywacz, J. *Pranie pieniędzy*. Warsaw: SGH, 2010.

Klubińska, M. *Przestępstwo oszustwa gospodarczego z art. 297 k.k.* Warsaw: Wolters Kluwer, 2014.

Księżopolski, K. M. *Bezpieczeństwo ekonomiczne*. Warsaw: Elipsa, 2011.

Marek, A. *Kodeks karny. Komentarz.* Łódź: Wolters Kluwer, 2007.

Mazur, M. *Penalizacja prania pieniędzy*. Warsaw: Biuro Rzecznika Praw Obywatelskich, 2014.

Nitkowski, K. *Przestępstwo w obrocie gospodarczym.* Warsaw: Wydawnictwo Naukowe PWN, 2014.

Pływaczewski, W. "Przestępczość gospodarcza – diagnoza, przejawy i zwalczanie (wybrane zagadnienia)." In *Taktyczno-techniczne aspekty przeciwdziałania przestępczości*, edited by W. Pływaczewski and B. Gadecki. Warsaw: Difin, 2018.

Sarnowski, J., and Selera, P. *Zmniejszenie luki VAT w Polsce w latach 2016–2017.* Warsaw: Polish Economic Institute, 2018.

Strzelecki, M. *Wyłudzanie środków Unii Europejskiej – studium kryminalistyczne*. PhD diss.,, Poznań: Adam Mickiewicz University, 2017.

Waltoś, S., and Hofmański, P. *Proces karny. Zarys systemu*. Warsaw: Wolters Kluwer, 2013.

Wasiuta, O., Klepka, R., and Kopeć, R., eds. *Vademecum bezpieczeństwa.* Kraków: Wydawnictwo Libron, 2018.

Internet sources

https://cba.gov.pl/pl/aktualnosci https://www.gov.pl/web/finanse/sprawozdania-roczne

Selected materials from investigation VI Ds. 94/15

Author's biography

Jakub Purchla – Master of Law, graduate of the Jagiellonian University (2006); Master of Public Administration, graduate of the Małopolska School of Public Administration at the Cracow University of Economics (2011). PhD in social sciences in the discipline of political science and administration, degree obtained from the Cracow University of Economics (2022). Retired officer of the special services. His scientific interests focus on the functioning of special services, combating organized crime, economic crime, and corruption-related crime. Currently an assistant at the Institute of Security and Computer Science at the Commission of National Education University in Kraków.