

# TAX3

Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance

# TERR

Special Committee on Terrorism

## Biographies

---

JOINT PUBLIC HEARING - 28 JUNE 2018  
“THE USE OF TAX FRAUDS -INCLUDING VAT OR CAROUSEL FRAUD-  
TO FINANCE TERRORISM”

### Guest speakers

<i>Mr. Bo Elkjaer</i>	<i>pg. 1</i>
<i>Ms. Elena Hach</i>	<i>pg. 2</i>
<i>Mr. Pedro Seixas Felício</i>	<i>pg. 3</i>
<i>Dr. Marius-Cristian Frunza</i>	<i>pg. 4</i>



---

***Bo Elkjaer***

Investigative reporter

Danish Broadcasting Corporation

---

Bo Elkjaer educated from the Danish school of journalism DJH in 1997.

In January 2001 Elkjaer and coworker Kenan Seeberg gave a presentation for the European Parliaments temporary committee on the “Echelon” system. Elkjaer and Seeberg had investigated the US led international surveillance system known as Echelon and published numerous articles on the subject in the Danish daily newspaper Ekstra Bladet.

After the terror attack on New York and Washington in September 2001 Elkjaer covered international terrorism for the newspaper Ekstra Bladet, investigating among other things Al Qaidas presence on the internet and how they used hackers to spread propaganda.

Bo Elkjaer won the Cavling Award 2003 for his work on the Iraq war.

In 2007 Elkjaer along with John Mynderup uncovered the financial networks behind Icelandic investments in Denmark and Europe, uncovering the tax planning mechanisms used in these investments. In 2009 Elkjaer and Mynderup uncovered how the EU emissions trading system was being infiltrated by criminals who used it for extensive VAT fraud. It was based on this research that Elkjaer, now at the Danish Broadcasting Corporation DR, joined a team to investigate current VAT fraud against Denmark. This team found links to Islamic extremism in the networks behind the fraud. In documentaries in 2016 and 2017 the team uncovered how Spanish jihadists had been imported into Denmark and used as directors in companies used for VAT fraud with different goods including foods, soft drinks and electronics.



### ***Elena Hach***

Representative of the Romanian General Attorney Office in the Board of the FIAU (the National Office for Prevention and Control of Money Laundering)

Elena Hach is the representative of the Romanian General Attorney Office in the Board of the FIAU (the National Office for Prevention and Control of Money Laundering), position she has held since 2013. In the past 2 years Mrs. HACH has also been the permanent representative of the Romanian General Attorney Office to Moneyval, the permanent monitoring body of the Council of Europe entrusted with assessing compliance with the principles of international standards to counter money laundering and the financing the terrorism and with the effectiveness of their implementation. She is specialized in anti-money laundering, financing of terrorism through money laundering including through VAT carousel fraud. She has been a prosecutor since 1998, having been appointed to serve in the Ministry of Justice, as an adviser on international law and treaties, between 2007 and 2009. After graduating from the Faculty of Law - The University of Bucharest, she has followed training programmes both in Romania and abroad. She has also gathered an important teaching experience and has published several articles on judicial matters.



---

***Pedro Seixas Felício***

Head of Unit - Operations Economic and Property Crime  
Europol

---

Mr Seixas Felício is stationed since 2014 within the Operations Department of Europol. He is currently the Head of the Unit of Economic and Property Crime, the Unit responsible for providing vertical support to the 28 Member States international investigations in the areas of Environmental Crime, Sports Corruption, MTIC, VAT and Serious Frauds as well as Property Crime, Euro and Product Counterfeit.

Before, and for 3 years, Mr Seixas Felício was a Senior Specialist at Europol working as the chief of the Anti-Money Laundering Unit, within the Financial Intelligence Group.

Previously, and for 14 years, he was a supervising and coordinating officer for criminal investigations at the Portuguese Judiciary Police, specialized in the areas of Economic and Financial Crime and Organized Crime. Prior to that, and for a period of 2 years, he was also a Professional Lawyer at the Portuguese Bar Association.



---

***Dr. Marius-Cristian Frunza***

Director with Schwarzthal Kapital  
(Financial advisory and research company)

---

Dr. Frunza obtained his PhD in Maths in 2010 and a Higher PhD (Habilitation) in economics in 2014, both at the Paris I Sorbonne University.

Between 2009 and 2011 he was Head of structuring at Caisse des Dépôts et Consignations Sagacarbon - CO2 emissions trading (Paris). In this position he worked on product development, risk management and marked research and forecasts.

Since 2011 Dr. Frunza is working at Schwarzthal Kapital, an advisory firm in risk and compliance. He has the position as Managing Director where he is responsible for the development of financial crime compliance frameworks for top tier banks. He is an expert witness in litigation cases for global law firms and provides regulatory advisory for European banking supervisors. He also carried out a [study for the European Parliament](#) “The Cost of Non-Europe of an incomplete Economic and Monetary Union” (2014).

He is a lecturer in Alternative Finance at Dauphine University (Paris) and associated researcher in the Laboratory of Excellence in Financial regulation (LABEX-REFI Paris).