A Case Study on the Investigation of Serious Organised Crime on the Danube

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Abstract. On the 11th of October in 2021, about 2.8 million boxes (i.e. 57 million pieces) of untaxed cigarettes were seized by the National Tax and Customs Administration of Hungary (hereinafter: NTCA) from a Ukrainian barge in the town of Paks and on the next day in a warehouse in Pest county. The confiscated cargo was hidden in rock salt sling-bags. Four perpetrators have been arrested during this HUF 5.5 billion value case, which is an unprecedented detection in the history of Hungarian Customs related to cigarette smuggling. The organised group of Hungarian citizens of Ukrainian origin caused almost HUF 4 billion in damage to the budget through the fraud of VAT and excise duties. During the operation, three persons were caught red-handed and the fourth suspect was captured by Customs Officers during the escape. All of them were detained, and the court ordered their arrest. The NTCA was investigating suspected budget fraud and money laundering. The perpetrators could face up to 20 years in prison. The international aspects of the operation were coordinated by Europol under international criminal and judicial cooperation. Thanks to the great analytical work done by customs investigators, a network of companies was uncovered and an invoicing chain was established, which, through international cooperation, led to Polish, Czech, Romanian and Ukrainian companies. It has been revealed that they, not for the first time, benefited from this method. But was the unravelling of the case a complete success, or were there mistakes that could weaken the security of the Danube River? In the light of this case study, what are the possibilities for further developing international cooperation on the Danube?

Keywords: cigarette smuggling, case study, Danube, Customs, international cooperation

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Introduction

The variety of new security challenges emerging today is unprecedented. While tackling these challenges is primarily a national competence, the international connectivity of the Danube creates a common vulnerability across the countries of the region, and the cross-border nature of law enforcement is undeniable. The European Union has voted in favour of early detection, analysis, awareness raising, increasing resilience, prevention, crisis management and consequence management, and these are the areas on which the common policy should focus in the future, since Hungary, as a full member of the Schengen Convention, is one of the...
first — and perhaps the most important — control and risk management spots for threats coming from outside the Danube.1

The border checks and risk management carried out by the Hungarian Police and the National Tax and Customs Administration (NTCA) at the southern Danube border of the Schengen Area are of European importance. It is a fact that Croatia has been a full member of the Schengen Convention since 1st of January 2023 for land and river borders. However, the crime and the conclusions drawn from it, analysed below, occurred before that date and Hungary remained an external border of the EU with Serbia on the Danube, and its importance for Schengen and customs control is obvious. Vessels entering at the international border port of Mohács may, in principle, continue their journey northwards into the European Union or even to Rotterdam using the Danube-Rhine-Main Canal without police and customs controls. Border checks are carried out directly by the Border Police and Water Police and by the local branch of the NTCA, in close cooperation with the disaster management, public health, food chain safety and veterinary services, as well as shipping agencies. Thus, Mohács is a permanent Schengen border port on the external border, next to Vukovar, where all vessels entering or leaving Serbia have to stop for border checks, which can only be done by Slovak, Austrian or German authorities after the temporary reintroduction of border controls.

Those vessels crossing the Danube from Croatian waters2 to Mohács may be subject to in-depth controls on the basis of a risk analysis. For these reasons, it is important to identify and analyse the risks inherent in border control in a timely manner and, on the basis of the results, to identify possible risk management strategies.3 One of the most important issues is to improve the flow of information between the law enforcement agencies of the Danube States.

In 2011, Europol assessed the Danube as a high-risk area for smuggling human beings, irregular migration, smuggling of goods, drugs and arms trafficking.4

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2 There has been no precise demarcation of the border between Serbia and Croatia, as countries that seceded from the former Yugoslavia, on the basis of any legal act, and the Danube border between the two countries is still disputed. The Croatian position is that the border should not be along the current course of the Danube, because there is a ten times larger area of land on the left bank of the river that belonged to their country according to the 19th century cadastral register, which was made during the Austro-Hungarian Empire. In the Danube border dispute between the two countries, until an agreement is reached — as long as Croatia is a Schengen member state and Serbia is not a member of the EU — Hungary can follow the border police practice that, before entry, a vessel calling at any port on the eastern bank of the Danube comes from Serbia (i.e. from the Schengen external border), while a vessel docked on the western bank comes from Croatia (i.e. via an internal border). For more information, see: D. M. Markovic, International legal aspects of delimitation between Croatia and Serbia on the Danube River, ‘Pravo I Politika’ , Godina XI, 1-2/2018 pp. 42-52.


Between 2013 and 2015, the DARIF project, coordinated by Hungary, involved ten Danube countries (Germany, Austria, Slovakia, Croatia, Serbia, Romania, Bulgaria, Moldova, Ukraine and Hungary) and several international and European agencies (such as Europol, Interpol and Frontex). On the project’s expert forums, they identified that the risks linked to the Danube infrastructure, navigation and the river itself are mainly linked to illegal migration, smuggling of goods, organised crime against property and environmental damage linked to aquatic habitats.

The greatest risk on Danube vessels is the smuggling of goods (mainly tobacco or alcohol) and prohibited items (such as drugs or possibly weapons), including cigarettes, which can be smuggled generally on vessels sailing from Ukraine to Western European countries. Cigarette smuggling generates a large income for organised crime groups, as it can be hidden in or under bulk cargo in the barges of Danube cargo ships, making it difficult to detect. Most of the threats arise from a lack of resource-seeking capacity. To prevent them, however, border control must become increasingly intelligence- and risk analysis-based and the timely exchange of information between the countries of the Danube Region must also be enhanced.

Increased police cooperation could prevent some serious crimes, and international police-customs cooperation shall be a prerequisite for effective law enforcement measures. The European Union has also voted in favour of early detection, analysis, awareness-raising, resilience-building, prevention, crisis management and consequence management, which should be the focus of common policy in the period ahead. Based on interviews made with officials in the Hungarian Ministry of Interior who are involved in the implementation of the EU Strategy for the Danube Region, one of the biggest problems identified is the difficulty in establishing the real scale of the threat posed by organised crime in Danube shipping, so Hungary’s law enforcement agencies face delays in identifying the extent of smuggling by ships, which has resulted in this area being viewed as a low political priority, thus fewer resources can be allocated to it. Increased police cooperation (including joint risk analysis, training and exchange of experience) is one of the key measures to enhance Danube security, as the timely exchange of information would allow quicker apprehension of perpetrators of serious crimes and regular

exchange of statistical data between Member States would also reduce these delays. Although Hungary has established the legal framework for the Danube Law Enforcement Coordination Centre with Croatia\(^\text{10}\) — under the aegis of which this all could be achieved — it is not yet fully operational, as the other Danube States have not joined the international convention on which it is based for political and financial reasons.\(^\text{11}\)

The author’s questionnaire research also confirms the thoughts above. It found that 88% of the Danube law enforcement officials surveyed consider that cargo transport is riskier than passenger transport and that the most smuggled goods on board are cigarettes and tobacco products, followed by alcohol, then oil and then drugs. Besides that, 64% of the respondents agreed that there is a high latency rate for cigarette smuggling detected on Danube vessels, with 53% of them considering it to be a widespread phenomenon in their country. The representatives of the Danube States’ law enforcement agencies also agree that the most urgent issue is to improve international cooperation. According to 77% of the experts, the lack of a law enforcement coordination centre with the involvement of all the Danube States clearly causes a security deficit and 74% of them felt that better use of existing customs-police cooperation points (PCCCs) (usually located at land border crossing points) is not enough, but instead setting up specialised inland waterway information networks should instead be a future solution.\(^\text{12}\)

The views of EU decision-makers, experts and law enforcement officers are therefore similar and mutually reinforcing on issues of police cooperation in the Danube Region. However, the most effective way to achieve positive changes in the future is to investigate their characteristics, ways and possibilities with concrete conclusions drawn from real cases. In order to meet this requirement, I have selected and elaborated on a uniquely significant case of cigarette smuggling in 2021, both in terms of national and international investigative analysis and offence value, regarding any Danube ports, to draw some conclusions.

Method

In the following, a case study from a real-life customs investigation, based on Warner’s categorisation,\(^\text{13}\) is analysed using fictitious pseudonyms instead of the real names of the ships and persons involved. The writing of the case study, which demonstrates the presence of cross-border organised crime on the Danube and the problems described in the introduction, is the result of empirical research.


\(^\text{13}\) Ch. Warner, How to write a case study, 1998.
The selected organisation is the Hungarian National Tax and Customs Administration (NTCA) and the selected offence is related to the smuggling of cigarettes into the European Union by waterway.

I confirmed the investigation of the case by means of consultations, prior to which I collected the necessary background information with the support of the investigators of the Criminal Investigation Directorate of the South-Transdanubian Regional Directorate of NTCA.

In answering the questions posed in the case study, I also used the material of the international conference EUAF 2022, ‘Conference on Danube River Customs Control to fight against cigarette smuggling’, held in Mohács on 18–21 September 2023.

I have followed the rules of case study analysis in describing the case and the data of the investigation. A case study, according to Yin’s classification, is also of the exploratory/investigative type, as it defines both questions and hypotheses related to the case.

The case study

Preliminary information and research questions

The case of outstanding detection under analysis was reported in the press in November 2021, as follows.

‘The NTCA seized a total of 2.8 million cartons, or 57 million pieces of untaxed cigarettes from a Ukrainian cargo ship and in a warehouse in Pest County. Four people were arrested after the almost 5.5 billion haul, unprecedented in Hungary. On paper, the smugglers’ boat was carrying bale salt on the Danube, but checks revealed that the bags, each weighing 1,300 kilos, contained more than 2.3 million packets of cigarettes without excise stamps. After analysing the information on the spot, NTCA colleagues quickly reached a site in Pest County, where they found almost half a million packets of contraband cigarettes in similar circumstances, disguised as salt. The organised group of Hungarian citizens of Ukrainian origin caused almost 4 billion HUF in damages to the budget with the VAT and excise duties they had stolen’.

As a researcher working on improving Danube law enforcement cooperation, the case immediately caught my interest, as it confirmed the presence of organised crime in Danube shipping and the previous concerns of representatives of the domestic law enforcement agencies in a very significant case. The volume of smuggled cigarettes seized in the case reached or exceeded the volume of all other cigarette smuggling detected at the border in Hungary in the years prior to 2021.

— and since then. Based on publicly available data, the NTCA seized 64.3 million cigarettes at all borders and throughout Hungary in 2019, 25–25 million cigarettes in 2020 and 2022, and 24.9 million cigarettes in the first half of 2023.\textsuperscript{17}

In addition, its detection required international law enforcement cooperation, so it was worth uncovering what difficulties were encountered in its implementation and whether there were any pitfalls that could highlight problems in law enforcement cooperation that have been raised in the past.

Specifically, the following questions emerged after the criminal investigation.

1. How was international cooperation in the investigation coordinated, and by which EU agency?
2. When, to whom, what information was sent and through which channel(s)?
3. Was there a failure in the flow of law enforcement or criminal information exchange that caused a negative impact on the incident or the investigation?
4. Was the speed and efficiency of police cooperation sufficient?
5. Can we identify any fundamental problems that hamper international police cooperation in the Danube countries?
6. What are the possible solutions to the problems identified and how can the efficiency of police cooperation and information flow between the Danube States be further improved, thereby increasing the security of the EU and the Schengen area against inland waterway threats?

**Case description**

On the 11th of October 2021, the NTCA Mobile River Control Unit inspected the unloading of a Ukrainian flagged vessel (named here the Phoenix for anonymity) at the commercial port of the town of Paks. According to the available information, the cargo of the barge attached to the river tugboat consisted of salt and iodised salt, which were placed in large sling-bags (simply called big-bags) weighing 1.3 tons each. During unloading with a crane, one of the bags ripped open and 6,800 cartons of untaxed cigarettes fell onto the ground.

Customs officers found that the barge and its cargo had originally entered the country on the 26th of September 2021 with another Ukrainian tugboat (anonymised as the Katarina) and entered the country on 27th of September 2021 at Mohács, where the customs office controlled the salt cargo and released it for free circulation. Two days later, the barge containing the salt was transported to Budapest by the Katarina. There, technical problems at one of the Danube ports hindered the barge from being unloaded, so it was left at river kilometre 1630.7 for some days. The barge remained there until the 3rd of October 2021, when the captain of the Phoenix received instructions to transport it to the port of Paks, where unloading would begin on the 11th of October.

At the unloading point, Ivan Stepanovich (his name and those of all the others are fictitious) was present as the person in charge of unloading and checking the goods. With him in the car was Roman Bogatov (both Hungarian nurses of Ukrainian

origin), who, according to information obtained during the investigation, had been commissioned by a Hungarian company to supervise the unloading of the salt consignment. The two of them left the scene in a van owned by Ivan Stepanovich in a hurry after the customs control started.

Over the next 6 days, customs officers carried out a detailed inspection of the cargo, which contained a total of 2,375,465 packets of untaxed cigarettes with a value of EUR 1,129,000.

The next day, on the 12th of October 2021, NTCA operational units followed the minibus and the trailer lorry travelling with it. The latter was owned by the company belonging to Sergey Volozin (Ukrainian-Hungarian national). Its driver was later identified as Ivan Stepanovich. NTCA investigators thus discovered a site near Budapest, where they found another 484,410 packets of cigarettes of various Ukrainian brands, exempt from Hungarian taxation, as well as salt used as a cover in the same form and in the same big-bags as the cigarettes seized at the port.

Ivan Stepanovich, Péter Nagy and Győző Takács were at the site; they were loading cigarettes when customs entered. They admitted that they were aware of the presence of cigarettes in the warehouse and in several cars parked on the premises. All three men were arrested. The minibus they were following drove off before the site was approached by customs. It was stopped by NTCA patrols later that day and its driver, Sergei Volozin, was arrested and also detained. Unfortunately, Roman Bogatov had left for Ukraine via Slovakia on the same day and could not be apprehended until the end of the investigation. During a search of the premises, 484,110 packets of cigarettes of uncertified origin were found in several trucks and in the warehouse, just as in Paks, hidden in sacks of salt in the port, and exempt from Hungarian taxation. The total retail value of the tobacco products found and seized in the port of Paks and the warehouse was €1,359,221.

In view of the above, the NTCA ordered an investigation on 12 October 2021 under Section 396 of the Hungarian Criminal Code for the well-founded suspicion of committing the crimes of budget fraud and money laundering in violation of Section 399.

The investigation

The cigarettes found in the port of Paks were subject to excise procedure by the NTCA, so the tobacco products were seized on 12 October 2021 and an inspection was carried out at the port and the customs documents were analysed.

Officers interrogated, among others, the agent of the shipping company that cleared the goods through customs in Hungary, the Paks port manager and the crane operator in charge of the loading, who recognised the suspect who was monitoring the unloading. The captain and 3 crew members of the vessel pushing the barge from Budapest to Paks were also questioned as witnesses, and their shipping documents and the invoice of the cargo were seized. The customs clearance company also received instructions from a Hungarian lady and an email address from the ship’s agents.

According to the customs documents, the consignee in Hungary was a Hungarian PLC, and the consignor was a Polish company. The customs duty was paid by the Hungarian company and another Hungarian Ltd. According to the original route of the tobacco products found in the port of Paks, the goods should have been
unloaded in the port of Csepel. The Hungarian company rents a warehouse in the port of Csepel, where salt was stored at the time of the investigation. The stored salt arrived in two instalments at the end of 2020 and at the beginning of 2021, but it had not yet been shipped at that time, so it had remained there since unloading, which proved that the salt trade was only a cover for the goods and for the activity. The real activity was the trade in tobacco products exempt from excise duty.

The original route of the freight vessel also had to be traced. The tugboat Katarina with a crew of 8 Ukrainians arrived from Vukovar, Croatia, on the afternoon of the 26th of September 2021 and reported for entry at the border port in Mohács. According to the customs control sheet, it was carrying six barges, including the one carrying the salt cargo. The route of the vessel was: Izmail (UA) — Reni (UA) — Galati (RO) — Ruse (BG) — Lom (BG) — Veliko-Gradiste (RS) — Smederevo (RS) — Pancevo (RS) — Novi Sad (RS) — Vukovar (HR) — Mohács (HU) — Csepel (HU). The barge with salt was to depart from Izmail and arrive in Csepel next to Budapest. According to the captain of the Phoenix, the barge loaded with salt was berthed on the Danube river at string kilometre 1630 for 9 days, and then on 10 October 2021, the dispatcher of the shipping company in Hungary instructed him to push the barge to the port of Paks. (The original tugboat, the Katarina, was presumably continuing on its journey to Austria.) The captain and crew of the Phoenix were unaware of the cigarettes hidden in the salt cargo.

The results of the Member States’ conviction database checks in the European Criminal Records Information System (ECRIS) did not surprise investigators as to the persons apprehended in the course of the proceedings. It emerged that Ivan Stepanovich was sentenced to 16 months’ imprisonment for a customs offence by a competent court in the United Kingdom in 2017 and Győző Takács was convicted of smuggling by a competent court in Sweden in 2014.

The investigators also checked whether the above transport was an isolated incident or the next step in a chain. They found that, based on the salt transport data, it could not be ruled out that there had been 4 previous similar shipments between February and July 2021. In these cases, goods transported by Ukrainian vessels and barges were unloaded at the Hungarian port of Csepel, while the companies on the transport documents were identical to those involved in this case.

Network of companies

The evaluation of the delivery notes and the invoicing chain helped the investigators a lot, and a complex network of companies was drawn up. However, it was easy to separate the international transport and invoicing chain of salt from the cigarette smuggling route, and the data also pointed to the controlling companies in the background.

According to the web, a Romanian company buys salt from a Ukrainian producer near the port of Ismail in the Ukrainian Donetsk Area and sells it to a Czech company, which is its contractual partner. The Romanian company declares its Intra-Community sales to the Romanian tax authorities in a timely and accurate manner and pays the applicable taxes. However, the consignee of the consignment is a Polish company, so there is a strong presumption that the salt is resold by the Czech company to the
Polish company, which in turn sells it to the Hungarian company. According to the
information provided by the Romanian authorities, the Czech company is managed
and controlled by a company registered in the United Kingdom. A Ukrainian com-
pany with a similar name to the British group controls the Ukrainian port of Ismail.

**International exchange of information in the framework of criminal cooperation**

In the process of criminal investigation, both procedural legal assistance\(^{18}\) and
police — in this case customs — cooperation through the SIENA\(^{19}\) channel were
used.\(^{20}\) In the first instance, for the sake of speed, information was requested
through the SIENA system, which allows the transmission of classified data. In the
course of the investigation, in order to fully clarify the facts, NTCA investigators con-
tacted EUROPOL’s analytical project ‘SMOKE’ by SIENA message, to cross-check their
data, and the Polish, Romanian, Czech and Ukrainian counterparts to exchange
information on the companies involved. It happened on the 12\(^{th}\) of October 2021.

The first response from the Romanian authorities was received a day later, with
the details of the Romanian company listed as the buyer of the salt consignment.
Then, on the 15\(^{th}\) of October 2021, a reply was received about a network of com-
panies. The most important part of which was that, according to the information
provided by the Romanian customs service, the Czech company in question was
controlled by a company registered in the United Kingdom. This could have been
behind the cigarette smuggling.

The Czech authorities also provided company details in their reply about the
headquarters and Ukrainian owners of the alleged company in the Czech Republic.
On the 21\(^{st}\) of October 2021, the Romanian National Bureau sent a supplementary
reply with treatment codes H0 and H1. On the 15\(^{th}\) of October, the Polish National
Bureau sent a reply with the same treatment codes, and on the 19\(^{th}\) of October,
it sent a supplementary reply with company data for the Polish company. On the
23\(^{rd}\) of November 2021, the Polish Border Guard sent a supplementary information
report with code H0 containing details of the environmental study on the above
company. On the 20\(^{th}\) of October 2021, the Ukrainian National Bureau sent a data
report, also with a H0 handling code, concerning Roman Bogatov and one Ukrainian
woman who was identified during the investigation.

During the investigation, the customs officers at the Mohács border port also
noticed a suspicious self-propelled container vessel belonging to a Dutch transport

\(^{18}\) Act CXVI of 2005 on the ratification of the Convention of 29 May 2000 on Mutual Assis-
tance in Criminal Matters between the Member States of the European Union and the Additional
\(^{19}\) SIENA is EUROPOL’s secure information exchange network application that facilitates
the exchange of criminal information between Member States. Source: Európai Nyomozó:
documents/hu_europeaninvestigator-hungary_0.pdf, [accessed: 22/09/2023].
\(^{20}\) Act CLXXX of 2012 on criminal cooperation with the Member States of the European
company (called Victory), which declared for entry on the 6th of June 2022. The ship was carrying 96 empty containers, among other goods, which had been stowed in such a way that they could not be opened until unloading from the ship in Linz, and the NTCA was unable to conduct a full inspection. The consignor was a Romanian company, and the consignee was an Austrian company. The containers were loaded onto the ship in Constanta, Romania, and were destined for Austria. Following a request sent by the Hungarian investigative authorities via the SIENA system, the Victory and the 96 containers were subjected to a batch control by the Austrian customs authorities four days later. The containers were unloaded from the ship. All containers were opened and their heights and lengths were measured. All containers were empty, and no discrepancies were found during the measurements. However, for three containers, customs officials noted during the inspection that the fans were glued down, that there was an intense smell of tobacco inside and that there was tobacco residue on the flooring, which means that they may have been used to transport tobacco products.

The Polish, Romanian, Czech and Ukrainian partner authorities contacted mostly sent their replies via SIENA with a H1 handling code, which means that the information contained in the reply can be handled, stored and processed, but can only be used in criminal proceedings with the prior consent of the sender. It can be placed in the investigation file if the responding partner authority consents, but several countries have indicated in advance that they will not consent to the subsequent raising of the H1 handling code, i.e. the use of the information they provide in criminal proceedings. It was suggested that the information could be re-obtained through judicial channels via mutual legal assistance (European Investigation Order) (Only in rare cases was it possible to find that a particular response, for example, from Romania, was given a H0 handling code, so that its data could be placed in the investigation file and used without having to obtain a specific authorisation.)

Due to the above obstacle, the investigators submitted a request to the Prosecutor’s Office for a European Investigation Order (EIO) investigation under the procedural legal assistance during which they asked the competent Member State to confirm the information previously received in SIENA.

However, the NTCA investigators also received from Romania on the 10th of February 2022 a European Investigation Decision dated back to the 19th of October 2021 and carried out the procedural acts requested therein. However, there was information in that decision that indicated that the Romanian investigators had been aware of the method of the offence long before the Hungarian case, but had not informed their Hungarian counterparts of it, presumably because there was no Hungarian element in the case. In Romania, in early 2021, several Romanian or Moldovan nationals or dual nationals set up an organised criminal group to smuggle cigarettes on the Danube. The investigation against them started on the 19th of February 2021. The smuggled cigarettes, concealed in salt, were brought in 2 barges by pusher boat from Ukraine near Reni to Romania, where they entered the ports of Galati and Braila and were sold in Galati county and transported to other EU countries. According to the documents, the salt was bought from a Romanian company in Galati and

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sold to Polish and Czech companies. One of the barges and the ship that brought it to Hungary were later found in the Hungarian criminal case.

Based on the above, it can be justified that the Hungarian authorities could have known about the method of the crime if they had at least received information (not criminal, only law enforcement) from the Romanian side in the framework of a border information exchange. According to the author’s consultations with the NTCA liaison officer of the Hungarian Liaison Office of Europol, receiving information from Member States related to Danube navigation is also very rare. In the last 4 years, such data have been transmitted only twice.

**Conclusion**

On the Danube River, in the field of inland waterway transport, there is a demonstrable presence of cross-border organised crime groups, which exploit the weaknesses of law enforcement agencies due to the lack of human intelligence and poor risk profiling, and the difficulty of searching goods by technical means — mainly bulk cargo — transported in barges attached to inland waterway tugboats.

Consultations with NTCA investigators have shown that there is no rapid flow of information on the modus operandi of offences, but there is in specific investigations, as illustrated by the rapid response (within 1–5 days) to SIENA messages and, for example, the Austrian customs services searching containers of Danube vessels 4 days after a Hungarian request. In other words, this means that Danube Member States only send requests to each other if there is an investigative string leading to the partner country in a particular case investigated. The SIENA system has been operational since 2018 to assist NTCA investigators, but since then, there has been no similar detection or information flow through it.

The initiation of a European Investigation Order has a negative impact on the processing time (it can take weeks or even months to arrive), but the information contained in the European Investigation Order is automatically available for use in the investigation, whereas for SIENA messages, it depends on the handling codes.

The investigation described in the case study also revealed that the Danube smuggling operation was probably far from the first to use this method, which involved a route via Hungary to Western European Member States. Such hard-to-detect cases highlight the presence of delays in the area of inland waterway vessel offences and make decision-makers understand that this security deficit can also contribute to the large-scale cross-border trafficking of drugs or arms by organised crime.

The flow of information on organised crime on the Danube is therefore facing significant challenges, mainly due to the lack of a regional cooperation platform and a regular forum system.

To address these challenges, the author makes the following recommendations to the Danube States and their law enforcement agencies:

— criminal information should be exchanged quickly and efficiently through the Secure Information Exchange Network Application (SIENA), using those handling codes that allow Member States to use the information in their investigations;
— the network of bilateral PCCCs for the exchange of non-classified criminal data should be used better;
— regarding the fact that the Danube is mainly used for bulk transport, which makes cargo search difficult, intelligence-based risk analysis should be improved and ports of loading and unloading should be subject to increased checks in the Member States on the basis of information exchange in order to prevent cross-border organised crime and smuggling;
— for reliable risk assessments, all Member States should make regular use of CEERIS — Central and Eastern European Reporting Information System for waterway carriers — (www.ceeris.eu) on a mandatory basis;
— to increase the effectiveness of Danube controls, it is necessary to extend cooperation by involving the capacities of EU and international law enforcement organisations (EUROPOL, INTERPOL, SELEC, FRONTEX, CELBET);
— creating more opportunities for law enforcement professionals from the Danube states to learn from each other’s good practices, to exchange experiences and to participate in training courses and study visits to countries with a high level of experience in maritime control and ship search (e.g. the Netherlands, Romania, Croatia);
— to seek new technical solutions and tools that can be applied to the search of goods transported on the Danube.

The most important proposal, however, shall be the establishment of a regional cooperation platform and a regular forum system, which would be based in Mohács, Hungary. This could be similar to the Black Sea Coordination Centre or the Baltic Sea Regional Border Control Cooperation. The establishment and long-term operation of a Danube Law Enforcement Coordination Centre and Forum could be the ultimate solution to the problems identified, which could increase the security of the EU and the Schengen Area against inland waterway threats.

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About the Author

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Resumen. El 11 de octubre de 2021, aproximadamente 2,8 millones de cajas de cartón (que equivalen a 57 millones de unidades) de cigarillos no gravados fueron confiscadas por la Administración Nacional de Impuestos y Aduanas de Hungría (en lo sucesivo, la “NTCA”) en una barcaza ucraniana en la ciudad de Paks y, al día siguiente, en un almacén del distrito de Pest. Un grupo organizado de ciudadanos húngaros de origen ucraniano causó un perjuicio presupuestario de casi 4.000 millones de HUF mediante el fraude del IVA y los impuestos especiales. Durante la operación, tres personas fueron detenidas in fraganti y un cuarto sospechoso fue capturado por agentes de aduanas cuando huía. Todos fueron detenidos y el tribunal ordenó su arresto. La NTCA investigó las sospechas de fraude presupuestario y blanqueo de dinero. Los autores podrían enfrentarse a penas de hasta 20 años de prisión. Los aspectos internacionales de la operación fueron coordinados por Europol en el marco de la cooperación penal y judicial internacional. Gracias a un gran trabajo de análisis realizado por los investigadores del Servicio de Aduanas, se estableció una red de empresas y una cadena de facturación que llevó a empresas polacas, checas, rumanas y ucranianas a través de la cooperación internacional. Se reveló que no era la primera vez que utilizaban este método. Pero, ¿fue la resolución del caso un éxito total, o se cometieron errores que podrían socavar la seguridad en el Danubio? A la luz de este estudio de caso, ¿qué posibilidades hay de seguir desarrollando la cooperación internacional en el Danubio?


Резюме. 11 октября 2021 г. Национальным налоговым и таможенным управлением Венгрии (далее: NTCA) с украинской баржи в городе Пакш и на следующий день — на складе в округе Пешт было изъято около 2,8 млн картонных коробок (57 млн штук) сигарет, без акцизных налогов. Организованная группа, состоящая из граждан Венгрии украинской национальности нанесла ущерб бюджету почти на 4 миллиарда форинтов в результате мошенничества с налогами и акцизой. В ходе операции с поличным были задержаны три человека, а четвертый подозреваемый — задержан во время поездки сокурсников таможенники. По решению суда преступники были арестованы. NTCA проводило расследование по подозрению в мошенничестве в сфере бюджетных расходов и отмывании денег. Преступники могут быть приговорены к срокам до 20 лет лишения свободы. Операция в рамках международного уголовного и судебного сотрудничества была организована Европолом. Огромная аналитическая работа, проведенная таможенными следователями, позволила обнаружить сеть компаний и установить схему выставления счет-фактур, которая в рамках международного сотрудничества довела до польских, чешских, румынских и украинских компаний. Выяснилось, что этот метод использовался не в первый раз. Однако, следует ли считать, что раскрытые данного преступления оказались полностью успешными? Были ли совершены ошибки, которые могут повлиять на безопасность Дуная? Каковы возможности дальнейшего развития международного сотрудничества на Дунае в контексте представленного исследования?