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## Combating Organised Economic Crime in Poland: Statistical and Organisational Aspects

- **ABSTRACT:** *The subject of the article is to discuss the determinants of economic crime in Poland from a criminal law perspective. The author discusses the characteristics of the issue and the genesis of organized crime in Poland. He presents statistics that discuss the activities of criminal groups and the development of economic crime in Poland. The text discusses important issues from the perspective of the prosecution of the crimes in question and the role and position of selected legal protection authorities. The author points out the strengths and weaknesses of the Polish system for combating economic crime. The article provides guidelines and recommendations for changes in the Polish legal system to improve the prosecution and detection of economic crime.*
- **KEYWORDS:** organized crime, economic crime, prosecution, criminal law, criminal procedure

This article highlights the problem of combating economic crime in Poland over the last 30 years. In this publication, statistical data are presented to illustrate the problem concerning both the number of economic crimes, including those of an economic nature, and the degree of efficiency of state authorities in combating them.

This publication aims to draw attention to the problem of serious economic crimes and identify the areas that belong to the most at-risk category for this type of crime.

At present, economic crime is one type of crime that has increased significantly since the mid-2000s. The state must effectively combat this type of criminal activity, or at least attempt to minimise it significantly. Economic crime is currently one of the predominant types of crime in our country, whereas typical

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criminal activity came to the fore during the 1989/1990 period of social and economic transition.

Today, organised economic crime has an international dimension. Therefore, it is important to undertake joint supranational initiatives to reduce the incidence of this crime.

Only international cooperation in combating economic crimes (tax crimes) can produce the expected results.<sup>1</sup>

At this point, to compare statistical data over the last 30 years, it is necessary to mention issues related to the causes of the development of organised crime in Poland, with particular emphasis on the economic crime of a group nature.

Proponents of the doctrine point to the following as the main reasons for the development of crime, including organised crime that is both criminal and economic in nature, after Poland regained its independence in 1989: a) Historical factors, concerning the long-term development of crime over many years; b) Social factors concerning, among other things, the decline of social values and authority; c) Economic factors; d) Legal factors concerning the lack of adequate legal regulations, total instability of the law, and ineffective use of relevant legal instruments; e) Organisational factors related to the reshaping of state body structures and the lack of qualified crime fighting staff; f) International factors related to the gradual opening of borders including Poland's entry into the European Union (EU), its geographical location, and the collapse of the USSR.<sup>2</sup>

One of the most important roles of the state, and in particular of the bodies in charge of overseeing public security and order, is to take action to combat and prevent crime, especially the most serious kind, that is, group crime, including organised crime. Immediately after the transformation of the political system, Poland became an arena for so-called "economic scandals", where criminals took advantage of legal loopholes to maximize their profits in the shortest possible time.

Among the characteristics that make it largely difficult to identify and bring to justice the perpetrators of economic scandals are 1) difficulties in accessing reliable sources of information; 2) social and political links between perpetrators; 3) secrecy of the perpetrators' actions (camouflage); 4) deliberate disinformation; 5) complexity of affirmative ventures.<sup>3</sup>

The most serious economic scandals of the period of systemic transformation in Poland were 1) Afera ARTICLE-B, where it was estimated that the banks' losses as a result of the tax oscillator amounted to approximately PLN 4.2 trillion<sup>4</sup>; 2) FOZZ scandal, where the State's losses were estimated at USD 100 million;<sup>5</sup>

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1 Turksen et al., 2023.

2 See e.g. Laskowska, 2011, pp. 152–169; Hołyst, 2004, pp. 1009 et seq.; Zybortowicz, 2005, pp. 299 et seq.

3 Sokołowicz, Gurtowski and Pietrowicz, 2009, p. 815.

4 Solska, 2011; Sokolska, 2020; Kaczyńska, 2021.

5 P. Wysocki, 1992; Małachowski, 1992.

3) The Inter Arms scandal, as a result of which a small and unknown computer company received huge support and government contracts;<sup>6</sup> 4) Cantor scandal allegedly involving a leading politician;<sup>7</sup> 5) Holding Kolmer scandal, related to Value Added Tax (VAT) fraud and the death of one of the judges from the Rzeszow District Court.<sup>8</sup>

In light of the “economic scandals,” an important issue from a sociological perspective is the presence of structural gaps in the social network, which consist of interconnections of an “exclusive” nature.<sup>9</sup>

“Scandalous” economic crime, which resembles group crime, was characterised by elements such as a) the offence was directed against an institution and not a specific person; b) the offender was generally not a professional criminal; c) committed crimes by taking advantage of opportunities; d) such an act was generally carried out from behind a desk; e) criminals had ways of disguising their acts; f) the public did not feel victimised.<sup>10</sup>

Such links are reminiscent of mafia-type links, or at least links from the area of organised crime. By way of comparison, H. J. Schwind, a prominent expert on organised crime, describes the characteristics of organised crime as follows: a) the presence of a durable relationship, constantly cooperating with individuals with a dominant role for professional offenders, b) a hierarchical organisational structure characterised by absolute discipline, c) the rational, planned, and task-based pursuit of objectives, d) adapting activities to the current needs of the population, e) matching the methods and means of activity to the conditions and types of objectives pursued, f) internal conspiracy and sealing of the organisation, g) international mobility, h) providing assistance to members of a criminal organisation.<sup>11</sup>

Most authors, both domestic and foreign, agree that the period of socio-economic change in Poland triggered the process of state capture.<sup>12</sup> The same process was observed, especially among the former communist bloc. It was possible to observe the influence of the economic policy of states on the second economic circuit, which remained under the control of economic organised crime.<sup>13</sup>

I should add the EU provisions (Council Framework Decision 2008/841/JHA of 24 October 2008 on the fight against organised crime in Article 1, points 1 and 2) define a criminal organisation and an organised criminal association, respectively. According to Article 1, point 1, a “criminal organisation”

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6 Sikora, 2022.

7 Kania, Targalski and Marosz, 2019.

8 Malek, 2002.

9 Burt, 1995, p. 18.

10 See, for example, Sokołowicz, Gurtowski and Pietrowicz, 2009, p. 815; Marx, 1989, pp. 142–212; Wójcik, 1998, pp. 142–212; Górniok, 1994, p. 10.

11 Schwind, 1987, pp. 17–18.

12 Hellman Kaufmann, 2001.

13 Shapland, Ponaers, 2009.

means a structured association, established over a period of time, of more than two persons acting in concert with a view to committing offences which are punishable by deprivation of liberty or a detention order of a maximum of at least four years or a more serious penalty, to obtain, directly or indirectly, a financial or other material benefit.

Conversely, “structured association” means an association that is not randomly formed for the immediate commission of an offence, nor does it need to have formally defined roles for its members, continuity of its membership, or a developed structure.<sup>14</sup>

In Poland, it is assumed that organised crime is the activity of organised criminal associations with a desire to profit from a variety of crimes, both economic and criminal in nature, involving the use of force, blackmail, and corruption, the aim of which, according to the organisers’ intentions, is to introduce illegal profits into official economic turnover.<sup>15</sup> The EU has adopted the same concept of “organised crime.”<sup>16</sup>

The table below shows the number of organised criminal groups of interest to the CBŚ KGP and CBŚP in the period from 2002 to 2020.

Table 1. Number of organised criminal groups of interest to the CBŚ KGP and CBŚP.

Year	Polish criminal groups	International criminal groups	Ethnic criminal groups	Russian-speaking criminal groups	Criminal groups of foreigners
2002	417	86	10	9	no data
2003	289	49	8	5	no data
2004	289	49	8	5	no data
2005	258	38	no data	no data	no data
2006	217	28	no data	1	no data
2007	326	19	no data	3	no data
2008	385	32	no data	5	3
2009	448	38	no data	10	4
2010	501	36	no data	7	3
2011	551	39	no data	4	1
2012	708	54	no data	6	4
2013	757	111	no data	6	5
2014	803	106	no data	3	8

14 Council Framework Decision 2008/841/JHA of 24 October 2008 on the fight against organised crime.

15 Rapacki, 1996, p. 194.

16 Banach, 1999, pp. 31–32.

Year	Polish criminal groups	International criminal groups	Ethnic criminal groups	Russian-speaking criminal groups	Criminal groups of foreigners
2015	725	83	no data	2	2
2016	739	126	no data	3	6
2017	735	113	no data	5	5
2018	742	128	no data	5	5
2019	666	130	no data	9	6
2020	150	24	no data	1	no data

Source: Own compilation on the basis of the reports of the National Police Headquarters (CBŚ KGP) and the CBŚP.

The above data show that between 2013 and 2019, there was a significant increase in the activity of international criminal groups. In 2009, the largest number of organised Russian-speaking criminal groups operated in Poland.

In both the planning and execution of the “economic scandal” activity, there must certainly be a significant number of people involved, who can be called “protectors.” These constitute the protective buffers. These people come mainly from politics and are part of the judiciary and law enforcement agencies, including broader tax authorities.

To better illustrate the scale of the problem in Poland in terms of combating organised crimes of an economic nature, it is necessary to present selected statistical data over the last 20 years.

The table below illustrates the absolute number of economic crimes between 2004 and 2019, including economic fraud, economic counterfeiting, and fiscal crime.<sup>17</sup>

Table 2. Economic crimes (in absolute numbers) 2004–2019.

Year	Economic fraud (including against business turnover)	Economic counterfeiting	Fiscal offences
2004	52.918 (11.959)	23.737	3829
2005	45.627 (12.751)	19.363	2837
2006	44.807 (12.877)	23.839	1863
2007	38.618 (12.069)	21.988	1929
2008	40.488 (13.511)	16.681	1701
2009	49.137 (13.422)	15.921	1881
2010	54.524 (14.046)	20.218	2048
2011	55.501 (11.255)	20.870	2586

<sup>17</sup> Ocieczek, 2022, p. 9.

Year	Economic fraud (including against business turnover)	Economic counterfeiting	Fiscal offences
2012	54.785 (9.895)	16.768	2101
2013	61.255 (9.180)	20.375	2085
2014	71.578 (11.409)	22.020	1725
2015	87.685 (8.881)	22.474	1822
2016	73.309 (7.044)	27.014	2008
2017	92.192 (6.494)	38.604	2446
2018	85.275 (6.077)	34.274	2399
2019	103.556 (6.450)	32.200	3035

Source: Own compilation based on police data.

It is clear from the above data that there has been a significant increase in economic fraud in Poland in recent years. In 2019, more than 103,000 of these cases were recorded, almost twice as many as those in 2004. The situation was different regarding economic fraud, which fluctuated at an average of 25,000 over the last 15 years. In contrast, the highest number of fiscal crimes was recorded in 2004, whereas the lowest was recorded in 2008.

According to A. Baładynowicz, economic crimes fall into two main categories, namely a) crimes related to both the production and distribution of illegal services and goods, of which smuggling, drug offences, and gambling play a predominant role; b) tax crimes.<sup>18</sup>

At this point, it should be noted that in the field of organised crime of an economic nature, the activity of criminal groups primarily consists of undertaking the following criminal activity: a) derecognition of the assets of state-owned companies, agencies, and foundations (including the acquisition of shareholdings from National Investment Funds), b) the deliberate bankruptcy of companies and the removal of their assets, c) setting up companies with no activities other than providing signboards and bank accounts as criminal structures (and targets).

In terms of trading in goods, the activity in turn consisted of: a) VAT fraud (e.g. through fictitious exports, trafficking and falsified invoices), b) extortion of goods and seizure of property based on false documents and deferred payment, c) excise smuggling and fraud (including illegal fuel trade, fictitious re-export, and transit of excise goods), d) underestimation of customs values and income tax due.<sup>19</sup>

In comparison, prior to the period associated with socio-political changes in Poland in 1989/1990, the economic crime of a group nature was primarily focused on: a) seizure of property, mainly of a social nature (Article 199 of the Penal Code); b) foreign exchange-related offences; c) speculative crime related to

<sup>18</sup> Baładynowicz, 1998, pp. 187–188.

<sup>19</sup> Ocieczek, Samiczak, 2022, pp. 5 et seq.

the lack of commodities on the market; d) smuggling of goods (alcohol, tobacco, jewellery, and gold).<sup>20</sup>

It should be noted that changes in economic crime occur much faster than in other types of crime. This is because economic crime exploits, among other things, legal loopholes and seamlessly adapts to the current economic conditions prevailing in a given area. As E. Pływaczewski rightly indicates

organised criminal groups are increasingly taking advantage of domestic international trade to commit offences of VAT extortion and other customs and tax evasion to the detriment of the State Treasury (...) perpetrators are making use of ever newer tools offered by the financial market: factoring, letters of credit, revolving credits.<sup>21</sup>

To illustrate the issues concerning rebranding and the smooth adaptation of crime in Poland over the last 16 years to the prevailing socio-economic situation, it is necessary to present statistical data to illustrate the number of criminal groups by individual categories, particularly those of criminal and economic nature.

Table 3. Number of criminal groups (by category) which were of interest to the CBS KGP and CBŚP in the period from 2004 to 2021.

Year	Criminal groups	Economic groups
2004	144 (number of cases)	152 (number of cases)
2005	66	109
2006	49	88
2007	74	118
2008	103	131
2009	107	164
2010	90	177
2011	113	209
2012	181	277
2013	148	344
2014	155	388
2015	190	320
2016	143	341
2017	136	305
2018	122	292
2019	130	317

<sup>20</sup> Sklepkowski, Woźniak, 1997, p. 96; Karaźniewicz, 2005, p. 193; Majewski, 1975, p. 771.

<sup>21</sup> Pływaczewski, 2011, p. 59; Pływaczewski, 2007, p. 9 et seq.

Year	Criminal groups	Economic groups
2020	n.a.	n.a.
2021	n.a.	n.a.

Source: Own elaboration based on statistical data of the CBS KGP and CBSP.

Statistics show a significant increase in economic crime since 2010 compared with the activities of criminal groups. The increase doubled since 2013.

Between 2004 and 2006, the numbers of criminal and economic crime groups did not differ significantly. It should be noted that police statistics do not consider criminal groups with a typical drug profile, where the highest number of groups (374) was recorded in 2018, and in a year 2017 (336). The smallest number of groups of this type occurred in 2005 (84) and 2006 (86).<sup>22</sup>

Some representatives of the doctrine, including H. Kołeckki, tried to outline the characteristic of contemporary economic criminals.

Thus, according to H. Kołeckki, this is a person: a) of living intelligence; b) of great wit and personal charm, as well as equally impeccable appearance and manners; c) who is fluent in several languages; d) with exceptionally efficient and well-organised staff, including, above all, a secretariat; e) with a well-organised communication network, able to move quickly over long distances; f) disposing of their own personal protection service, often drawn from former police and secret service officers; g) who usually does not abuse alcohol; h) disposing of significant financial resources and providing opportunities for corruption among public officials; i) disposing of advisors who often come from academic backgrounds; j) with links to the political, administrative, and cultural world; k) who avoids so-called eye-catching.<sup>23</sup>

In my opinion, the above features are characteristic of the early period of socio-economic transformation in the 1990s.<sup>24</sup> Criminals take advantage of legal loopholes and corrupt officials, including those from the economic and financial sectors, as well as representatives of the judiciary and law enforcement agencies.

An exceptionally important aspect of organised economic crime is the bodies that combat it, both nationally and internationally. The police, public prosecution services, and secret services play special roles in this respect.

In 2016, significant organisational changes were introduced into the prosecution service. The most important systemic reform was the merger of the functions of the Prosecutor General with the office of the Minister of Justice, with the aim of streamlining the operation of the prosecution service and making the Prosecutor General truly accountable for the functioning of the prosecution service. In addition,

<sup>22</sup> CBSP statistics.

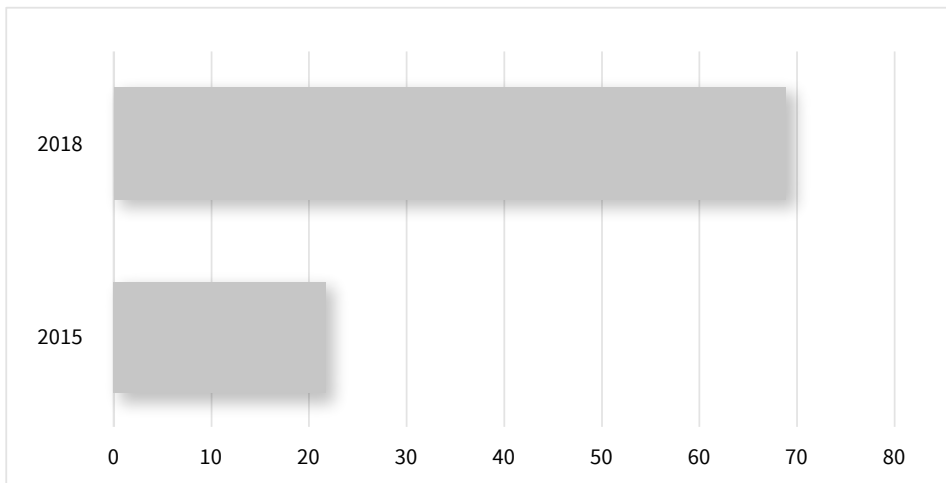
<sup>23</sup> Kołeckki, 1994, nr. 2–3.

<sup>24</sup> Bir, 2022.



several significant organisational changes were made to intensify the prosecution of crimes, including those characterised by significant gravity. In the National Public Prosecutor’s Office, which replaced the General Public Prosecutor’s Office, inter alia, Local Divisions of the Department for Organised Crime and Corruption were established, which dealt with the most serious preparatory proceedings involving finance, terrorism, corruption and the economy. At the lower organisational level of the public prosecutor’s office, that is, at the Regional Public Prosecutor’s Offices (which replaced the Appellate Public Prosecutor’s Offices), 11 departments for economic crime and six departments for financial and fiscal crime were established. Conversely, in the Regional Public Prosecutor’s Offices, 32 divisions for economic crime and 13 divisions for financial and fiscal crime were created. An important element of the reform of the prosecutor’s office was the abolition of pre-trial supervision departments, which were solely concerned with conducting visits, vetting, and supervising pre-trial proceedings. In terms of combating organised economic crime, an important development from the perspective of the public prosecutor’s office (in addition to the establishment of the Local Divisions of the Department for Organised Crime and Corruption) was the establishment of the Department for Economic Crime in the National Public Prosecutor’s Office, whose primary objective is to supervise and coordinate the prosecution of economic and financial and fiscal crime, in particular, VAT extortion. In addition, coordination in the field of cybercrime is also crucial. To better illustrate the organisational changes that have been made, Figure 1 presents data on the number of economic and financial crime organisational units in the Regional and District Public Prosecutor’s Offices.

Chart 1. Number of organisational units for economic and financial-treasury crime in Regional and District Public Prosecutors’ Offices.

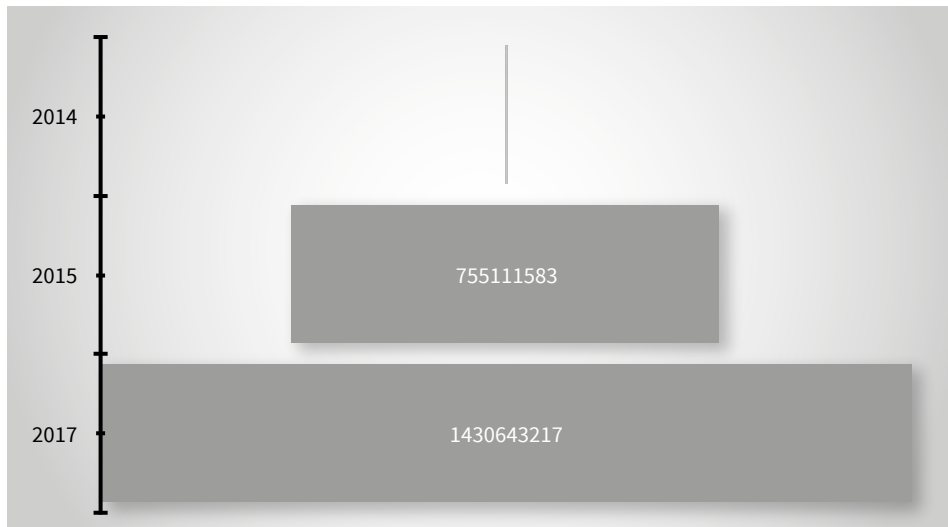


Source: Statistical data of the National Prosecutor’s Office.

Organisational changes in the functioning of the public prosecutor's office have contributed to an increase in combating the most serious economic crimes. For example, in 2014–2015, 7,847 cases were registered in the prosecutor's office in the area of economic-financial crime, while in 2016–2017 there were already 12,542 cases. Thus, the number of registered cases almost doubled. This approach also resulted in several completed cases. In 2014–2015, 5896 cases were completed, while an incomplete two years later, that is, in 2016–2017, 6839 completed cases were recorded.

The chart below shows the number of cases involving the most serious crime of VAT extortion.

Chart 2. Number of ongoing preparatory proceedings meeting the criteria for the most serious cases of VAT extortion.



Source: Statistical data of the National Prosecutor's Office.

As can be seen, in 2017, the number of VAT crime cases handled increased by as much as 47% compared with 2014.

Of course, it is not only the number of ongoing or registered cases that indicate an improvement in the quality of the work of prosecutors, but above all, their effectiveness, which is measured, among other things, by the number of indictments filed and subsequent final convictions. In terms of the number of pre-trial proceedings concluded with a bill of indictment for the most serious VAT crime, there was an almost two-fold increase in 2017 compared to 2014. In 2017,

196 bills of indictment were filed in the abovementioned area, whereas in 2014, there were only 103.<sup>25</sup>

An extremely important aspect concerning the prosecution of organised economic crimes is the issue of secured property. There has been noticeable improvement in this area. Certainly, as the data also show, an important circumstance in this regard was the introduction of a new legal instrument, extended confiscation.

The Council Framework Decision 2005/212/JHA of 24 February 2005 required EU Member States to introduce the institution of extended confiscation in relation to the offences described in the decisions and committed within the framework of criminal organisations. Although the above-mentioned Framework Decision did not explicitly use the term “extended confiscation,” it referred to “extended powers of confiscation.” Extended confiscation was already explicitly referred to in European Parliament Directive 2014/42/EU of 3 April 2014. This Act indicated the need to apply extended confiscation to group crimes and cybercrimes.

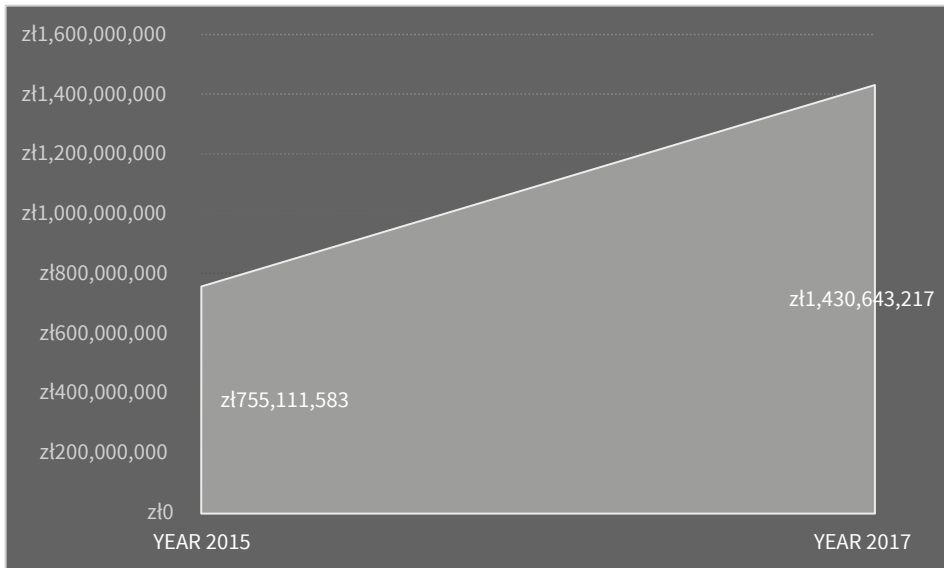
Pursuant to Article 45(2) of the Penal Code, in the event of a conviction for an offence from the commission of which financial gain, even indirectly, was obtained, punishable by imprisonment, the maximum term of which is not less than 5 years, or committed in an organised group or in association with the aim of committing a crime, the gain from the commission of the offence is considered to be the property that the perpetrator took possession of or obtained any title to in the period of 5 years prior to the commission of the offence until the moment of delivery of a sentence, even if not final unless the perpetrator or other interested person presents evidence to the contrary. In addition, Paragraph 3 specifies that ‘if property constituting an advantage obtained from the commission of the offence referred to in § 2 has been transferred to a natural person, legal person or organisational unit without legal personality, in fact or under any legal title, it shall be deemed that the property in the spontaneous possession of such person or unit and the property rights vested in it belong to the perpetrator, unless, on the basis of the circumstances surrounding their acquisition, it could not be assumed that such property, even indirectly, originated from an offence’. Pursuant to Paragraph 5 of Article 45 of the Code of Criminal Procedure, in the event of joint ownership, the forfeiture of the share belonging to the perpetrator or the forfeiture of the equivalent of that share shall be ordered.

The chart below illustrates the value of the property secured in 2015 and 2017.

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<sup>25</sup> National Prosecutor’s Office Statistics.

Chart 3. Value of property actually confiscated in 2015 and 2017.



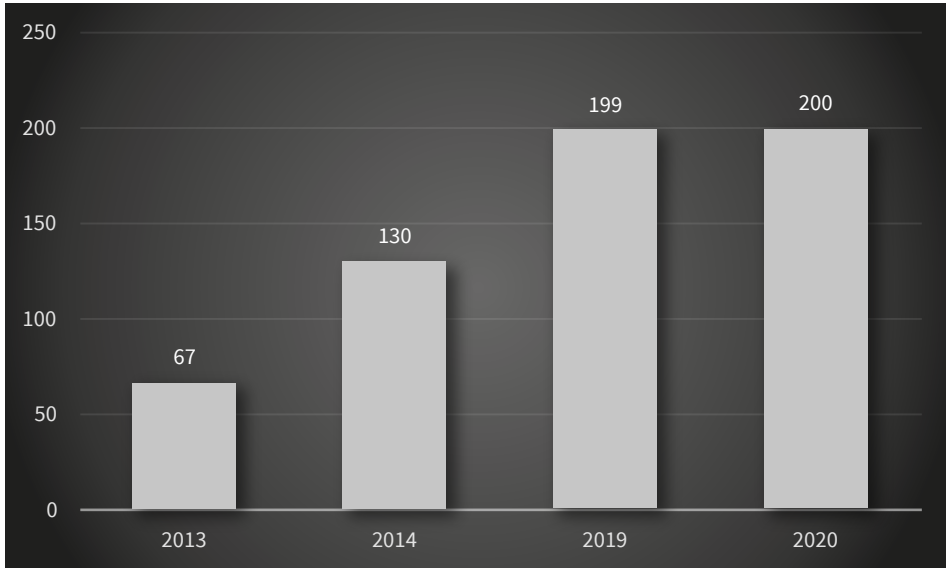
Source: Statistical data of the National Prosecutor's Office

The chart above clearly illustrates the upward trend in the actual property secured, which was as high as 89% in 2017 compared to 2015. In addition to the domestic currency, a foreign currency in the form of the euro was secured. Thus, the value of the euro secured in 2015 amounted to €176,428,173, while in 2017 it was €334,262,433.

It should be noted that the changing *modus operandi* of organised economic crime groups has forced law enforcement agencies to seek new legal and, in particular, organisational solutions aimed at effectively combating this type of criminal activity. One example is the establishment of a separate unit within the Polish Economic Crime Department by Order of State Prosecutor No. 8/2020 of 17 January 2020. This cell became part of the Fiscal Crime Division. The establishment of the Division in question is in line with § 21(1) of the Regulation of the Minister of Justice of 7 April 2016, Rules of Procedure for the Internal Office of the Common Organisational Units of the Public Prosecutor's Office (Journal of Laws of 2017, item 1206) and has become necessary in connection with the implementation of the department's other tasks related to combating fiscal crime. Within this department, the coordination of pretrial proceedings related to VAT offences in which a tax receivable of at least PLN 1,000,000 (approximately EUR 240,000) was compromised is carried out. In 2020, there was a 27% increase in the number of VAT extortion proceedings compared to 2018. In addition, 394 VAT extortion proceedings were completed in 2020, an increase of 185% compared with 2015. As previously mentioned, the importance

of the effectiveness of the prosecution’s work on VAT crimes is the number of convictions. The graph below illustrates the number of convictions for VAT offences in the period 2014–2020.

Chart 4. Number of cases concluded with a final conviction in VAT crime in the period 2014–2020.



Source: Statistical data of the National Prosecutor’s Office.

In recent years, special attention should be paid to economic crime of an organised nature involving the mechanism of the “reverse drug distribution chain.” In this regard, statistics from the National Public Prosecutor’s Office show that from 1 January 2013 to 30 June 2016 there were only 95 pre-trial investigations into the “reverse drug distribution chain,” of which: 25 were discontinued, in 4 the initiation of proceedings was refused and in 24 cases a bill of indictment was filed. Only 9 proceedings ended with convictions. In comparison, in 2020, at least 70 proceedings in this regard were still pending, and as many as 77 suspects were presented with decisions to file charges while questioning a transaction amounting to PLN 180,000,000 (EUR 40,000,000). Considering the scale of this dangerous phenomenon, changes were introduced in the Polish legislation, consisting primarily of the following: a) criminalised all actors involved in the reverse drug distribution chain structure; b) administrative orders and prohibitions relating to the constituent elements of the offence have been adapted by clearly setting out the rules of correct behaviour; c) criminalised the export or sale of medicines without complying with the administrative anti-export procedure; d) a more severe sanction for the basic offence and the introduction of qualified types (significant value

and type of drugs at risk of not being available in the Republic of Poland) were adopted.<sup>26</sup>

Finally, it is worth noting issues concerning errors made by law enforcement agents when conducting serious preliminary investigations into economic crimes. These errors result in the following circumstances: a) misinterpretation of the law, including fiscal regulations; b) lack of knowledge of the realities of economic life; c) lack of knowledge of basic accounting and accounting for business transactions; d) drawing erroneous conclusions after inspecting secured accounting records.

In addition, there is a lack of specialisation among judges.<sup>27</sup> While in the general organisational units of the prosecutor's office, there are separate departments and divisions dedicated to the investigation of serious economic crimes, such specialisation does not exist in the courts.

## Conclusion

Reducing the most serious economic crimes is certainly a challenge for national law enforcement agencies. To effectively combat this type of crime, it is necessary to make use of the latest technological developments. It is important to realise that the legal system does not have the ideal tools to effectively combat this type of threat. Today, in the field of economic crime, criminals are increasingly using cyberspace to carry out illegal activities, prioritising the possibility of making substantial illegal profits over legitimate businesses. An important aspect that can improve the prosecution of organised economic crime is the stability of the law and its unambiguous interpretation. This is because there have been situations where courts have interpreted similar facts in completely different ways. An example of this is the issue concerning the perfect concurrence of criminal and fiscal criminal offences.<sup>28</sup> An important circumstance which may improve the fight against this type of crime is the close cooperation of law enforcement authorities, including, first and foremost, the police and the prosecutor's office with the treasury apparatus and, in particular, the General Inspector of Financial Information. Only a rapid exchange of information between these offices can contribute to the protection of extorted amounts. Another circumstance which contributes to the lengthiness of proceedings is the frequent and unnecessary use of an expert's institution, whose activity is often limited to accounting for calculations of defrauded amounts. Certainly, both the prosecutor and the tax authorities are able to deal with this aspect, and the use of the institution of an expert in this respect is a kind of "protective screen" and an attempt to relieve the

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26 Act of 6 September 2001, Pharmaceutical Law, Dz. U. 2001 No. 126 item 1381 (changes came into force on 6 June 2019).

27 Duży, 2013, p. 253.

28 See e.g. Resolution of seven judges of the Supreme Court of 24 January 2013 ref. I KZP 19/12.

burden, or a circumstance justifying the possibility of suspending the preparatory proceedings for the time of its obtaining. At the beginning of the 1990s, experts from police headquarters in the field of preventive measures against economic fraud developed a program entitled “know your customer.” According to this program, the following elements received attention: a) the need to develop a procedure related to the buyer of goods; b) creating or using business intelligence to assess reliability of the recipient of goods; c) the need to limit the use of multiple commercial intermediaries; d) eliminating the use of copies of documents instead of original documents.<sup>29</sup>

In my opinion, special attention should be paid to issues related to privatisation processes, which are particularly exposed to the activities of economic criminal groups. In this context, the transparency of actions on the part of both the buyer and seller is important.

The complex matter of organised economic crime should remain under the vigilant attention and control of law enforcement officials, who must take swift and efficient action in terms of both general and specific prevention. The rapid change in organised economic crime (rapid rebranding) involves smooth adaptation to both legal loopholes and technological developments.

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29 Wójcik, 2001, pp. 62–63; Jasiński, 1998, p. 5.

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