	<b>–</b> – – – – – – – – – – – – – – – – – –			
		ANCE		
		PARIS		
	NAL ACTIVITY 31 DECEMBER 2024	National European	d Prosecutors (Activ Delegated Prosecuto cialised investigators	ors' Assistants (FTE): 8
2024	<b>49</b> – Opened investigations	→ €185.4 Estimated dam		
114	€642.8 million	VAT 2	0	€276 million
All active investigations	Estimated total damage	of which are active VAT fraud investigations		Estimated total damage
	52 INCOMING outgo 55 91	milli	on 1	€16.1 million
Active investigat a cross-border di		lifferent 🔰 Freezing o		Assets frozen in 2024
0	0	€0	<b>11</b> <sup>19</sup>	<b>34</b> <sup>20</sup>
Indictments	Number of persons indicted	Estimated damage	Dismissed cases	Number of persons dismissed
4	6	€0.61 million	5	12
- Con				
Simplified prosecution procedures	Number of persons involved	Estimated damage	Referrals to national authorities	Number of persons referred
prosecution procedures			to national	of persons
prosecution procedures	persons involved RTS/COMPLAINTS ons, bodies,		to national authorities	of persons

97

TOTAL

## JUDICIAL ACTIVITY IN CRIMINAL CASES

<u></u>	Ongoing cases in the trial phase	2
R	Number of first court decisions	3
	Number of appeals against first court decisions	0
	Number of ongoing cases in the appeal phase	0
	Number of final court decisions	3
	Number of extraordinary legal remedies against court decisions	0
	Convictions	3
	Number of persons convicted	5
	Acquittals	0
	Number of persons acquitted	0

## **TYPOLOGIES IDENTIFIED IN ACTIVE EPPO CASES**

NUMBER OF INVESTIGATED OFFENCES BROKEN DOWN BY TYPE

	50		11		9
Non-procurement expenditure fraud	24.88%	Procurement expenditure fraud	5.47%	PIF crime-focused criminal organisation	4.48%
E	45		<b>22</b> <sup>21</sup>	€ 7 =	4
Non-VAT revenue fraud	<b>22.39</b> %	VAT revenue fraud	10.95%	Corruption	1 <b>.99</b> %
	9	E	33		18
Misappropriation	4.48%	Money laundering	<b>16.42%</b>	Inextricably linked offence	<b>8.96</b> %

## **ACTIVE FUNDING FRAUD INVESTIGATIONS**

BROKEN DOWN BY PROGRAMME

Agricultural and rural development programmes	16	Climate and environment programmes	0
Maritime and fisheries programmes	3	Recovery and resilience programmes	6
International cooperation programmes	1	Mobility and transport, energy and digitalisation programmes	0
Regional and urban development programmes	8	Asylum, migration and integration programmes	0
Education and culture-related programmes	6	Industry, entrepreneurship and SME programmes	0
Research and innovation programmes	5	Security and defence programmes	0
Employment, social cohesion, inclusion and values programmes	3	Other programmes/doubt cases	9