

# Annual report **2007**

Økokrim

## Økokrim's objectives and values

The Norwegian National Authority for Investigation and Prosecution of Economic and Environmental Crime (Økokrim) is a resource centre for the police and the prosecuting authorities in combating these types of crime. Økokrim was established in 1989, and is both a police specialist agency and a public prosecutors' office with national authority. The formal rules about Økokrim can be found in chapter 35 of the Prosecution Instructions.

### Vision

Norway is a good country to live in and has many important values to protect. Crime presents a threat to these values. By combating crime, Økokrim helps to protect important values in Norwegian society. The protection of important values is Økokrim's vision.

### Main objective

Økokrim's main objective is to combat economic crime, environmental crime and laundering of proceeds of crime.

### Økokrim's responsibilities

- to uncover, investigate, prosecute and bring to trial its own cases
- to assist the national and international police and prosecuting authorities
- to boost the expertise of the police and the prosecuting authorities and to engage in the provision of information
- to engage in criminal intelligence work, dealing in particular with reports of suspicious transactions
- to act as an advisory body to the central authorities
- to participate in international cooperation

Deterrence is one of our main objectives. Through our work on specific criminal cases, we demonstrate to the public that anyone breaking the rules in our area of jurisdiction will be liable to penalties. Most of Økokrim's resources are devoted to working on specific criminal cases.

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## The Director of Økokrim



The Director of Økokrim Einar Høgetveit

Økokrim is tasked with combating economic crime, environmental crime and the laundering of proceeds of crime. Our work entails first and foremost – but not entirely – investigating and prosecuting specific criminal cases. By doing so, we demonstrate to potential offenders that breaking the rules in our area of jurisdiction carries a risk of penalty. On the front page of Dagens Næringsliv on 29 May 2007, I expressed this with short and apt wording: *“My job is to establish fear.”*

The purpose of conveying this message via the criminal cases is to prevent criminal acts from being committed. Whether or not we succeed is really impossible to assess. However, there is reason to believe that people contemplating financial or environmental crime will think twice if they know that the wrong decision will be liable to penalties.

Even though there is an increase in the number of criminal acts within Økokrim’s area of jurisdiction (which in fact is difficult to measure), we do believe that our work has an impact. The risk of being caught would be much smaller without Økokrim, and we

get convictions in most of our cases. It is reasonable to conclude that our work has a preventive effect. Our high score in 2007 on the Synovate MMI profile survey implies that most people are of the opinion that we are doing a good job.

When deterrence is the primary objective, it is essential that the public be informed about our work. In simpler terms: Speaking of deterrence is difficult if the public is unaware of our work. Our mission is not really completed until our business is commonly known. This means that our work must be presented in the media. However, using the media requires considerable thoughtfulness and professional modesty, both in respect of persons involved and the investigation. At Økokrim, we spend a lot of time discussing how to relate to the media. A principle rule is to keep a low profile during the investigation. Moreover, leaking information is a “mortal sin”.

Addressing the media is important, given that we have something to report, of course. The Annual Report shows the scope of Økokrim’s activities. Most of our resources are used to investigate and prosecute our own economic crime and environmental crime cases. We also provide considerable assistance to national and international police and prosecuting authorities, and we have extensive contact with other public authorities. We share our experiences and knowledge with the police, and others, through teaching – particularly at the Norwegian Police University College – and through written work, such as our own periodical, Miljøkrim (Environmental Crime). We receive, edit and forward information obtained from the reporting system under the Money Laundering Act. The efforts to develop a new database system to increase the efficiency of this work continued throughout 2007, and the system will be adopted this year. The intelligence system INDICIA was implemented at Økokrim in 2007. We prepared a national trend report on economic crime and environmental crime, and we prepared our own strategic analysis on informal value transfer systems, so-called hawala activity. As a result, Økokrim presented a proposal suggesting that the involved ministries consider changing the conditions for conducting payment transfers to foreign countries, enabling hawala-like activities to be performed lawfully.

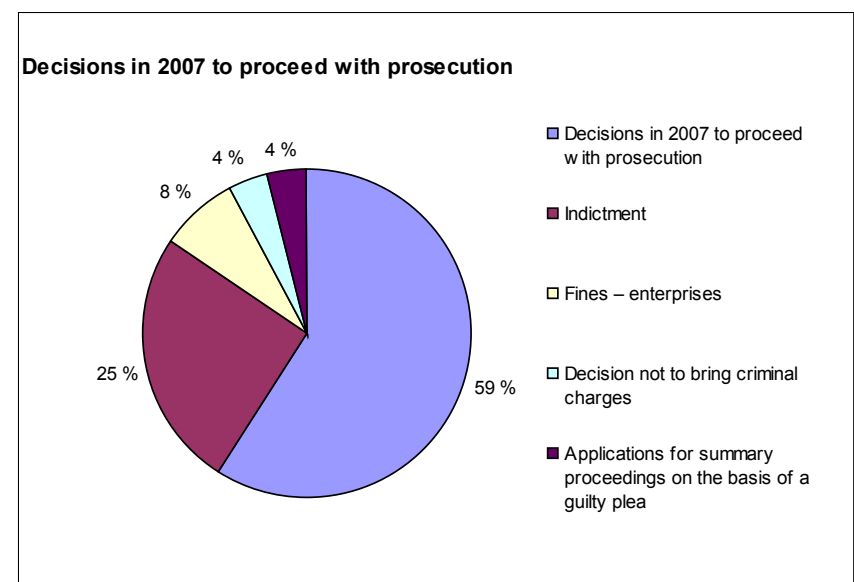
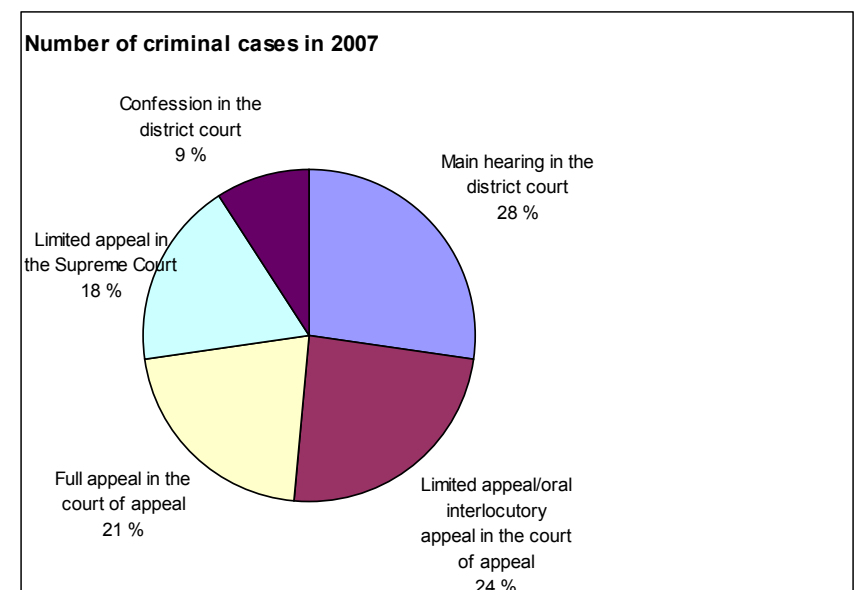
By way of conclusion, I would like to add that in 2007, in accordance with Norwegian orthography, we decided to write Økokrim in lower case. We previously wrote ØKOKRIM because this is how the name is written in both the Prosecution Instructions and the Money Laundering Act. It will probably take some time before we all grow accustomed to the new style of writing.

Writing our name in lower case is not, however, in any way meant to suggest that we are a small and insignificant unit. In line with our main objective – to combat economic crime, environmental crime and laundering of proceeds of crime – Økokrim will continue to be visible in the community!

## Økokrim statistics

Key figures	Unit	2007	2006	2005
Convictions in enforceable decisions	%	87	84	73
Clear-up rate	%	95	98	86
Criminal cases (district court, court of appeal, Supreme Court)	Number	34	36	32
Enforceable decisions	Number	59	58	66
Enforceable confiscation/compensation	NOK in millions	2 448*	66	59
Decisions to proceed with prosecution	Number	51	79	54
New case complexes	Number	42	32	27
Cases under investigation as at 31 December	Number	41	43	33
Cases in which we provide assistance	Number	75	60	60
Suspicious transaction reports	Number	7 543	7 042	4 893
Case processing time	Days	390	465	331
Budget as at 1 January	NOK in millions	99	97	87
Positions	Number	136	135	125

\*Compensations awarded in the Finance Credit case complex: NOK 2 billion 357 million



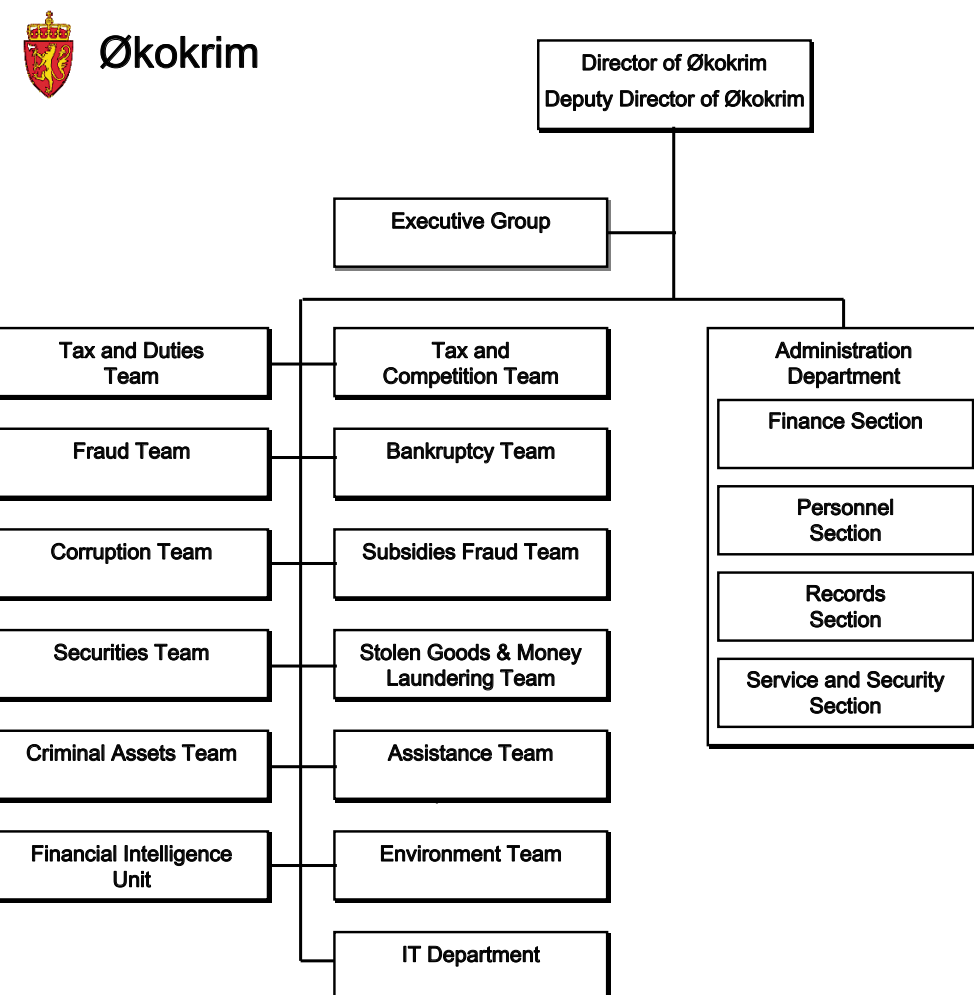
Decisions to proceed with prosecution are investigations resulting in e.g. indictments or fines

## Organisation

Økokrim has a flat organisational structure. It is headed by the Director and Deputy Director. They are assisted in their day-to-day work by an executive group, consisting of the head of the Administration Department, a Human Resources adviser, a Communications adviser, chief superintendent, a senior adviser with qualifications in finance and a senior public prosecutor (team leader). Investigation work is carried out by permanent, interdisciplinary teams. In 2007, Økokrim had twelve such teams. Each individual team has primary responsibility for specific areas, and most teams are primarily tasked with investigating and prosecuting their own criminal cases. The Assistance Team offers assistance to the police districts. Other teams – particularly the Environment Team and the Criminal Assets Team – also offer assistance within their specialist fields. The Financial Intelligence Unit (The FIU) receives and follows up suspicious transaction reports (STRs) and other intelligence. In addition to the investigative teams, Økokrim has an IT Department and an Administration Department. The Administration Department consists of a Personnel Section, a Finance Section, a Service and Security Section and a Records Section.

The investigation teams consist of investigation specialists, some with law enforcement background and some with financial and environmental background. Most of the teams are headed by a Senior Public Prosecutor, and they also have a police prosecutor. Investigators from other police districts or persons from the supervisory bodies are also involved, when needed, in the investigation of Økokrim's own cases.

At the end of 2007, Økokrim had 133 permanent, authorised positions and three visiting trainees.



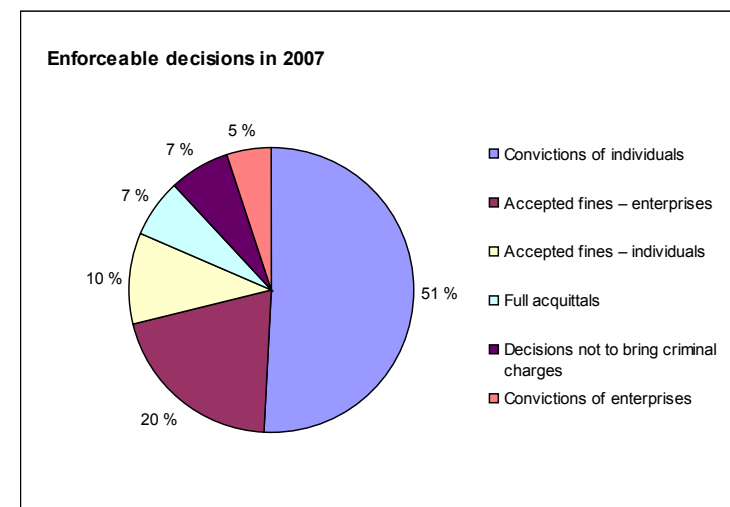
## Working methods

### Economic crime includes

- gross fraud
- social security fraud/misuse of government subsidies
- violation of the Accounting Act
- violation of the Insolvency Act
- tax evasion and customs duty evasion
- offences related to the stock market, and securities trading
- violation of the Competition Act
- corruption
- breach of trust, embezzlement
- money laundering (handling of stolen property)

### Environmental crime includes

- illegal pollution (including crime relating to food and handling of dangerous waste)
- natural environmental crime (e.g. illegal hunting and trapping, illegally disturbing protected areas)
- cultural heritage crime (e.g. removing or damaging protected monuments/sites and violation of the Planning and Building Act)
- crime related to the working environment (e.g. insufficient training, inadequate safety procedures or defective equipment that may cause death or personal injury)



### Cases handled

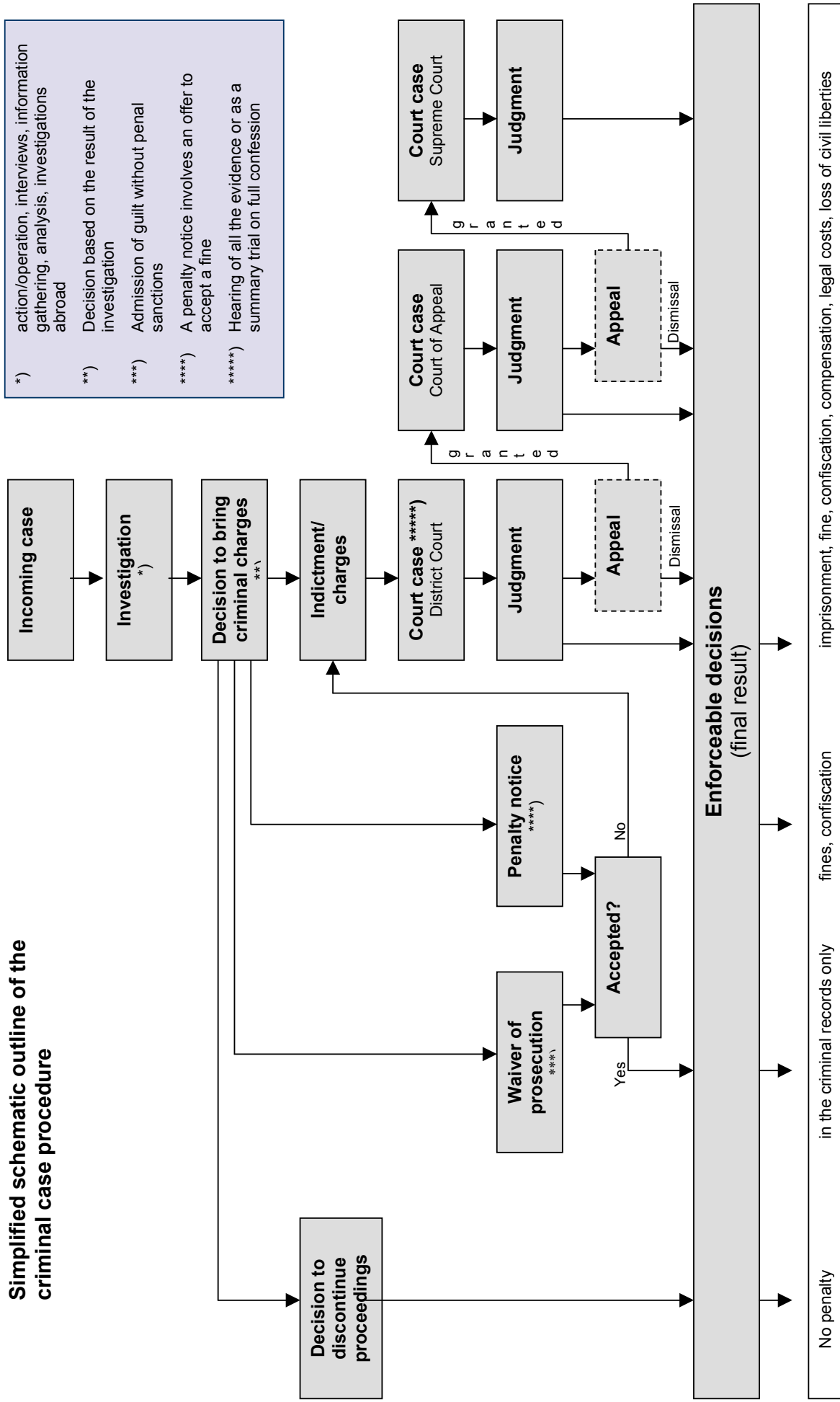
Most cases that fall under Økokrim's case mandate are handled by the police districts. Økokrim investigates and brings to trial the larger, more complex cases and/or cases of legal principle. Several of these cases extend outside the country. Økokrim may handle cases involving matters of legal principle in order to clarify the interpretation of legal issues or the severity of penalties imposed. Økokrim's Director and Deputy Director decide which cases should be handled.

As regards economic crime cases, Økokrim's resources should primarily be used for cases relating to infringements which have an impact on society, e.g. gross breaches of legislation relating to regulation under public law, such as tax evasion, securities crime and breaches of competition rules. Other priority areas include corruption, gross fraud committed against large groups of people, the abuse of public subsidy schemes, major bankruptcy cases and the laundering of proceeds of criminal offences. In addition, we would like to have a varied and complex portfolio of cases in which most main categories of economic crime are represented.

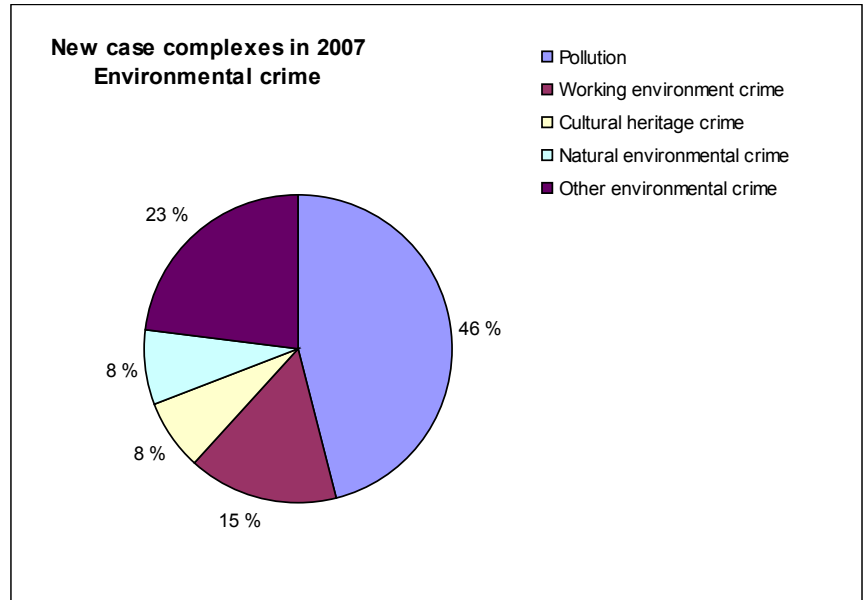
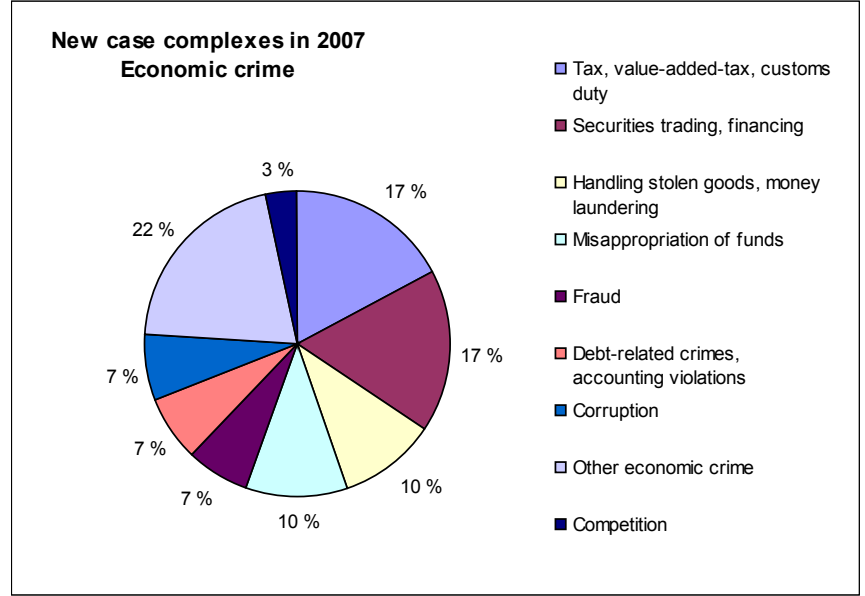
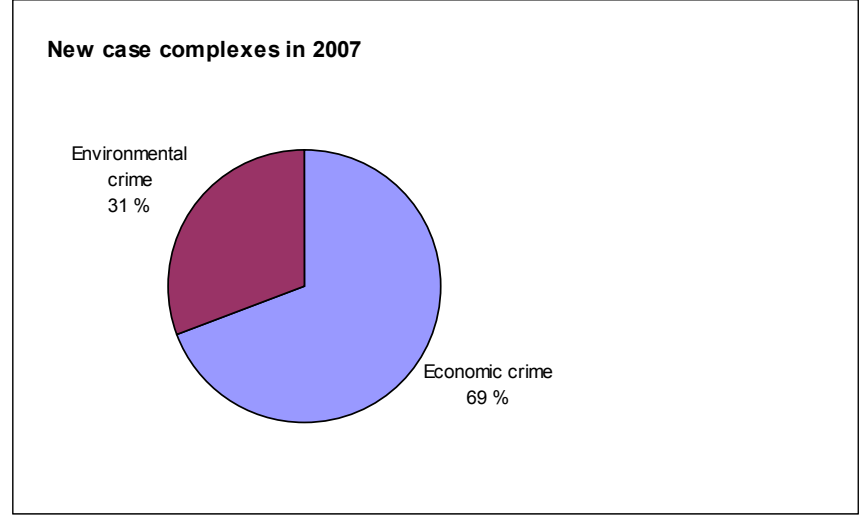
Cases involving environmental crime are usually investigated and prosecuted by the police districts. Økokrim's responsibility is to assist the local police in handling these cases correctly. However, in some cases it will be advantageous to transfer the investigation and/or prosecution to Økokrim. This particularly pertains to cases pursuant to section 152 b of the Norwegian Penal Code, or matters of legal principle, complex matters or matters extending outside the country.

# Case procedure

## Simplified schematic outline of the criminal case procedure



« We are not going to take all cases. Økokrim's responsibility is to take the complex, serious cases »



## Økokrim's cases in 2007

### Bankruptcy crime

Bankruptcy crime involves criminal acts committed in connection with bankruptcy or liquidation proceedings. A person filing for bankruptcy or a business that has gone into liquidation can hide assets after proceedings have been initiated, preventing the creditors from collecting their claims. However, most of the criminal acts are committed before bankruptcy/liquidation proceedings are initiated, e.g. the debtor has failed to keep accounts or has unlawfully withdrawn money from the business. Approx 3,500 bankruptcy or liquidation proceedings are initiated in Norway each year. Enquiries have revealed that criminal offences are uncovered in more than half of them.

It is important to combat bankruptcy crime because it causes considerable problems for society. Creditors can suffer losses to the extent that they in turn go bankrupt, often leading to the loss of jobs. Businesses that deliberately withdraw money and fail to pay their creditors can offer goods and services at prices lower than the lawfully run businesses within the same industry. This inflicts financial damage on the latter. Business and general moral is weakened. Repeat offenders represent a considerable and serious problem. They systematically put businesses into liquidation for personal gain.

#### Bankruptcy crime – a selection of cases:

##### **Criminal charges in construction business liquidation**

In November, charges were preferred against a former project manager in a construction company for gross misappropriation of funds from the company, and for having caused two banks to lose a total of NOK 130 million in connection with a building project. In the spring of 2005, the person charged allegedly unlawfully used the company's building credit line to cover expenses in the amount of NOK 1.6 million. He was also allegedly granted loans from two banks after having provided incorrect information about the project. He was therefore charged with fraud against these two, failure to comply with the statutory obligation to keep accounts and gross disorderly business practice. The company was liquidated in August 2006, and the claims against the company amount to approx NOK 290 million. The case will be heard in June 2008.

##### **Sponsor Service**

The judgment in the Sponsor Service case became final and enforceable in December 2007, when the Appeal Committee of the Supreme Court denied the appeals from the company's former CEO and CFO. The Court of Appeal sentenced them to imprisonment for four years and six months, and one year respectively. Thus, the judgment was upheld. Even though the CEO's prison sentence from the district court had been reduced, the sentence was otherwise stricter. He was deprived of the right to engage in business activities for a period of five years, and he was sentenced to forfeiture of the approx NOK 800,000 the court believed he had unlawfully withdrawn as bonuses (see Økokrim's Annual Report 2006). The criminal case against two of Sponsor Service's auditors commences in 2008.

##### **Trends and challenges**

The number of bankruptcies follows the general trend in the economy. The good economic situation in Norway has led to a 40 % decrease in bankruptcy cases over the last four years. The trend, however, appears to be turning. The most vulnerable industries are the building and construction industry, retailing property management and the hotel and restaurant industry. Bankruptcy itself is not punishable, but there could be a certain relation between the number of bankruptcies and the number of bankruptcy crimes. We expect to see an increase in the number of liquidation proceedings in the years to come, when companies in the most vulnerable industries begin to experience payment difficulties. We also see that an increasing number of NUF (Norwegian Registered Foreign Company) companies go into liquidation.

## Financial fraud

Financial frauds are criminal acts linked to financial instruments, in that investors are deceived into investing money in a financial instrument that is said to yield a high profit. This type of fraud comes in a number of forms, and new ones are being invented as we speak. The investors lose their money because no investment actually takes place, the instrument does not exist, the investment cannot produce the promised profit or it is a very high-risk investment. The money is usually divided between the person who talked the investor into the deal and the various middlemen, who all played a part in the scheme. The investment scheme is presented as very complicated and difficult to understand. Investments in foreign instruments are common, e.g. US government bonds, currency, securities issued by foreign banks or shares in foreign and unlisted companies. Another type of financial fraud could be investments in pyramid companies.

It is important to combat financial fraud because this kind of crime causes considerable problems for the persons affected. Private persons can be ruined and companies can suffer considerable losses. Combating this kind of crime is also important in order to maintain trust in the financial market and to uphold a well-functioning securities market. Financial fraud is well suited for laundering the proceeds of crime. It is internationally known that some criminals finance serious crime through this type of fraud.

#### Financial fraud – a selection of cases:

##### **Indictment in The Five Percent Community (T5PC) case**

In January, the former chairman of the board of T5PC was indicted for violation of sections 273 and 274 of the Norwegian Penal Code. He was indicted for having announced on several occasions that the company had, among other things, entered into agreements with other companies, agreements that would be profitable to T5PC and its shareholders. He was also indicted for having provided incorrect information about the identity of the company's largest shareholder and for stating that a share lock-in agreement had not been breached. This information could influence the share price, and the company's shareholders and creditors were misled as to the company's financial position. The case will be heard in 2008.

##### **Judgment in the T5PC case**

In December, Oslo District Court ruled in one of the case complexes. Three persons were convicted of having unlawfully diverted money from T5PC in connection with the company's purchasing shares in other companies. The chairman of the board of T5PC was sentenced to two years' imprisonment on four counts of unlawful diversion of money, while another person was sentenced to three years and six months' imprisonment. They were both deprived of the right to run a business for a period of five years, and they were sentenced to forfeiture of approx NOK 700,000 and NOK 3 million respectively; amounts the court ruled were proceeds of unlawful activity. Two of the sentenced persons have appealed against the judgment.

##### **Judgment in a fraud case – municipality defrauded of NOK 30 million**

One person was sentenced to four years' imprisonment, of which two years were suspended, for gross fraud, gross misappropriation of funds and violations of the Accounting Act and the Tax Administration Act. The fraud was committed when the sentenced person sold the property of a limited company to Tromsø Municipality. He misled the municipality into paying debts that did not exist. The judgment is final and enforceable.

##### **Judgment in a fraud case – use of forged mortgage deeds**

Three persons have been sentenced to imprisonment for 2 years and 8 months, 11 months, and 1 year (of which 9 months were suspended) respectively. The case concerned fraud of approx NOK 20 million, in addition to the handling of proceeds of criminal acts and document forgery. By using copied, i.e. forged, mortgage deeds, the persons charged, in collaboration with the person presumed to be the organiser, who is now dead, misled four creditors into signing loan agreements. The loans were disbursed and the creditors lost most of their money. The judgment is final and enforceable for two of the sentenced persons.

### Final judgment in a large case of fraud

In June, the court of appeal sentenced a Norwegian national residing in Switzerland to six years' imprisonment for gross fraud totalling NOK 68 million and for influencing witnesses in a criminal case. The district court's judgment of 2006 was thus upheld. He was permanently deprived of the right to run a business, and approx NOK 20 million in compensation was awarded against him. Before a deposition was taken of a key witness, the sentenced person tried to pressure the witness into accepting NOK 31 million for not making a statement. The court characterises the act as a planned and deliberate attempt to persuade the man to not make a statement in the case. The judgment is final and enforceable. The sentenced person will stand trial again in the spring of 2008; he is charged with a new case of fraud to the amount of NOK 70 million. He used the same *modus operandi*.

### Trends and challenges

Financial fraud appears to increase, probably due to several factors such as increased globalisation and the use of the Internet. Besides, more resources are available for investment purposes. This type of crime attracts criminals because there is great potential profit, and the risk of being investigated and convicted is low. This is planned and organised criminal activity committed within network-type structures. Criminal acts that fall within the scope of several areas of law, and complicated transactions involving a number of parties, make the investigation difficult and time-consuming. The persons who have been defrauded are usually reluctant to cooperate with the police, partly because undeclared money is involved, and partly because they believe the money will be lost forever if they involve the police.

## Stolen Goods & Money Laundering

Money laundering and the handling of proceeds of crime involve receiving or securing the proceeds of criminal acts. Money laundering could be transferring proceeds to countries abroad, investing proceeds in a legal business or using proceeds to acquire other assets. The purpose is to hide its origin and to make it appear legally acquired. Money laundering takes place within all types of profit-motivated crime, such as embezzlement, fraud, misappropriation, corruption, robbery, distribution of narcotic drugs and trafficking in human beings. If the criminal him/herself is the one trying to hide the proceeds' origin, we use the term self-laundering.

Combating money laundering and the handling of proceeds of criminal acts is important, as the crimes make it more difficult to uncover criminal acts and to return the proceeds to the aggrieved parties. Effectively combating money laundering will have a preventive effect on all economic crime, because it will be more difficult for the criminal to hide the origin of his proceeds, and enjoy them. Money laundering and the handling of proceeds of criminal acts can also be a threat against legal businesses and payment systems whose very existence is dependent on trust.

### Money laundering – one of the cases:

#### Indictment in a shipping line case

In June, three persons employed with a shipping line in Bergen were indicted for gross misappropriation of funds from the shipping line and for having inflicted losses on several banks to the amount of several tens of million NOK. The indicted persons allegedly purchased and resold ships via companies registered in so-called tax havens, and they unjustifiably received commissions via accounts abroad. The offences were uncovered through several suspicious transaction reports, among other things. The trial commences in August 2008

### Trends and challenges

Money laundering has received increased attention over the last few years; this is reflected in the complaint statistics. New money laundering methods are constantly being uncovered, and we believe there is a growing tendency for individuals to solicit assistance from professionals. Additionally, they use companies in so-called tax havens, which allow different levels of access to information. The companies are often organised in complex company structures in several countries. This makes it difficult to identify the organisers. In cases where the criminal him/herself is the organiser of the company involved in the money laundering, he/she will be charged with self-laundering

## Corruption

Corruption is defined as the giving, offering, requesting, receiving or accepting of an improper advantage in connection with a position, office or assignment. The improper advantage does not have to be connected to a specific action or to not doing this action; it will suffice that it can be linked to a person's position, office or assignment. The Penal Code also prohibits giving, offering, requesting, receiving or accepting of an improper advantage in return for influencing the conduct of any position, office or assignment.

It is important to combat corruption because corruption weakens the ethical and moral values of society and presents a threat to the constitutional state, democracy and human rights. Corruption causes differential treatment and prevents social justice. Corruption undermines honest competition, undermines and distorts competition and causes companies to lose money, and their reputation suffers.

### Corruption – a selection of cases:

#### The waterworks case

In the beginning of 2007, Økokrim preferred indictments against four persons in the so-called waterworks case. The former CEO of Nedre Romerike Vannverk and Sentralreanlegget RA-2, his son and two contracting parties were indicted. The indictment included several counts of gross corruption and serious breach of trust. An NOK 15-million penalty notice (corporate penalty) was issued against the contractor company, Peab AS. They did not accept the fine. The case was tried in Nedre Romerike District Court in the autumn of 2007. In February 2008, the former CEO was sentenced to eight years' imprisonment. The co-defendants also received prison sentences, and Peab AS was issued an NOK 8-million fine. The judgments are not final and enforceable.

#### The SINTEF case

In February 2007, Økokrim preferred an indictment for gross corruption against the former CEO of SINTEF Petroleumsforskning AS (SINTEF PF), and issued a penalty notice (corporate penalty) against the company SINTEF PF. In 2002, SINTEF PF had entered into an agreement with the company OIEC concerning the delivery of consultancy services to a project in Iran. At the same time, SINTEF PF entered into an agreement with Hinson Engineering Ltd., a company registered in the British Virgin Islands. The company was supposed to provide consultancy services to SINTEF PF for approx USD 250,000 in connection with the same project. Økokrim believes that the Hinson agreement actually was an offer to pay for improper advantages to high-standing Iranian officials.

The NOK 2-million fine against SINTEF Petroleumsforskning AS was accepted. The case against the former CEO was tried in Trondheim District Court in May 2007. He was acquitted. The judgment is final and enforceable.

### Trends and challenges

A number of corruption cases have been uncovered over the last few years, and corruption in general has received a lot of attention in Norway. It is difficult to say whether this is an indication that the extent of corruption in Norway has increased. Regardless, we believe that the number of unrecorded cases is high, and there is reason to maintain a general alert concerning the threat of corruption in both the public and private sectors. Økokrim believes that investigating and prosecuting corruption cases have an important preventive effect.

« Economic crime is like a cancerous tumour that breaks down society »

## Subsidy crime

Subsidy crime pertains to criminal offences committed in connection with the granting of government subsidies. A person or a business could provide incorrect information in connection with the granting of government subsidies, or use the subsidies contrary to the stipulations.

It is important to combat this type of crime, because each year, the government pays out large sums in subsidies and other forms of support to enterprises, organisations and individuals. This applies to most sectors of society, e.g. health and social security, agriculture, transportation, education, research and manufacturing industries. Government disbursement is often based on information from the recipient, and on the recipient providing correct information. The support schemes could therefore be vulnerable in terms of misuse. The schemes have often been introduced in order to attend to important societal tasks, and they are financed with community assets. Subsidy fraud will therefore affect important societal functions, and in the long run, undermine people's desire to contribute to financing them.

### Subsidy crime – a selection of cases:

#### Judgment in a case of social security fraud – a possible loss of NOK 130 million to the detriment of the state

Oslo District Court sentenced a medical practitioner and a psychologist to imprisonment for two years and four months, and one year respectively, for, among other things, being accessories to gross social security fraud, primarily in the form of rehabilitation benefits and disability pensions, as well as document forgery. The frauds took place in the 1990s, and the sentenced persons prepared more than 50 untrue medical and psychologist's statements. Instead of conducting proper, individual assessments of each individual patient's state of health, the medical practitioner and the psychologist prepared statements based on a fictitious or an exaggerated clinical picture. The court was satisfied that the actual loss and the potential loss to the detriment of the National Insurance Administration were in the order of approx NOK 130 million. The judgment against the medical practitioner is final and enforceable. The psychologist has appealed the judgment.

#### Indictment in a case of fraud – a private school indicted for having cheated with numbers

Indictments have been preferred against two former leaders of a private school. The charges include gross fraud of approx NOK 13 million, in addition to embezzlement and violation of the Limited Liability Companies Act. According to the indictment, the school received too large sums in government subsidies from the Ministry of Education, Research and Church Affairs by stating a higher number of students and teaching hours than what was the case. The trial commences in March 2008.

### Trends and challenges

Over the last years, we have seen a growing tendency to abuse government subsidies in an organised manner. This particularly applies to social security frauds. We have seen examples where the physician and the patient, or the employer and the social security recipient, collaborate in providing incorrect information to the social security authorities. Such collaboration makes it more difficult to uncover the abuse. Another challenge when investigating some types of subsidy crime is that the allocation criteria are ambiguous. Also, the control procedures carried out by the body administering the subsidies are inadequate

## Tax evasion

Tax evasion can be divided into three main categories:

- undeclared work/business
- unlawful planning and adjustment of taxes by providing incorrect/incomplete information to the tax administration authorities or by failure to provide mandatory information
- exploitation of ambiguities or alleged "loopholes" in the legislation so as to obtain improper tax advantages

Combating tax evasion is important because it inflicts considerable financial losses on society in terms of reduced tax receipts and reduced payouts from the Treasury. This weakens the government's ability to cover its obligations to society. Specifically speaking, tax evasion affects schools and hospitals, among other things, because they receive less subsidies. Tax evasion also affects individual businesses by undesirable distortion of competition.

### Tax & Duties evasion – a selection of cases:

#### Tax evasion and money laundering

In April 2006, Stavanger District Court sentenced a Norwegian national to six years' imprisonment for money laundering and serious tax evasion. A confiscation order of approx NOK 23 million was made against him. This is the largest case of money laundering in Norway. The Norwegian national, via his two companies, had allegedly imported approx three million mobile phones to the United Kingdom without his so-called business partners' reporting the reselling of the mobile phones. The sentenced person appealed the judgment, and Gulating Court of Appeal delivered its judgment in April 2007. The judgment from the district court was upheld. In June 2007, the Supreme Court reduced the prison sentence from six to four years.

#### Tax evasion and gross breach of trust

Oslo District Court sentenced a former state secretary to two years' imprisonment, of which six months were suspended, for gross breach of trust. The man had allegedly acquired approx NOK 5 million unlawfully from a Norwegian company. He was also convicted of serious tax evasion, for having failed to enter the profit in the company's tax return the year in question. The case concerned the sale of a shareholding in a Ghanaian mobile phone company, and the breach of trust concerns the entire sum. In May 2007, Borgarting Court of Appeal suspended half the sentence, which was in line with Økokrim's claim in the district court.

#### The building and construction industry

The investigation into a company in the building and construction industry resulted in a number of indictments. In June 2007, charges were preferred against a person for VAT fraud, gross breach of trust by means of fictitious invoices as "evidence" for input VAT, and cash withdrawals from the company he was the manager of. In the same case, charges were preferred against four other persons for having assisted in securing proceeds by signing for payments received for work that was actually not carried out, and for amounts not received. The main defendant did not appear in court when the case was tried in February 2008. The four co-defendants were convicted of money laundering.

#### Olympia Holding AS

In April 2007, charges were preferred against a person for gross breach of trust, violation of the Limited Liability Companies Act, tax evasion and violation of the Accounting Act. The company Olympia Holding AS had transferred approx NOK 55 million to a company registered in Gibraltar without any corresponding quid pro quo. Furthermore, approx NOK 18 million was lent to a company in France owned by the defendant and the defendant's family, even though the loan exceeded the amount the company could lend to shareholders or relatives. Nor was appropriate security for the loan furnished. A decision to distribute a profit of NOK 40 million from Olympia Holding AS was also reached, even though there was no legal entitlement for distributing such a profit from the company. The case is expected to be heard in the district court in 2008.

« Each and every one of us has a societal responsibility, and should »  
report criminal acts



### Finance Credit

Several cases linked to the Finance Credit case complex have been heard, among them Torgeir Stensrud's appeal against the sentence in the court of appeal and in the Supreme Court. The question was how much sentence reduction he would be granted for a guilty plea. Økokrim requested six years' imprisonment (i.e. a 1/3 sentence reduction for a guilty plea). The Supreme Court held, in accordance with the district court and the court of appeal, that there was no reason to deduct more than two years, and he was sentenced to seven years' imprisonment.

### New judicial decision in the so-called taxi case

In September 2007, the court of appeal increased the sentence of the principal defendant in the taxi case by one year, to eight years' imprisonment. Additionally, the three-year prison sentence for one of the co-defendants became final and enforceable. For a third co-defendant in the same case, the judgment became final and enforceable in the district court.

The principal defendant was a former accountant for several taxi owners in the southeastern part of Norway. In the period 1998–2003, he saw to it that the tax returns of more than 300 taxi owners reported lower than the actual taxable income. The amount withheld from taxation totals approx NOK 200 million. The court of appeal convicted him of serious tax evasion and gross violation of the Accounting Act. In addition to the prison sentence, he was permanently deprived of the right to run his own business. In March 2008, the accountant appealed the judgment to the Supreme Court, but the appeal was denied and the judgment is final and enforceable.

### Trends and challenges

Three main trends within the area of tax evasion have emerged during investigations:

1. the use of tax havens to channel the money flow
2. the use of multiple companies and nominees
3. the increasing registration and use of Norwegian Registered Foreign Companies

The use of transfer companies in tax havens to cover up ownership in order to avoid/minimise taxation appears to be increasing concurrently with internationalisation and technology development. Moreover, an increasing number of Norwegian Registered Foreign Companies are established. This reduces the authorities' access to information.

An increasing part of world trade takes place between and within groups of companies. Internal pricing of goods and services affect the tax base in Norway, primarily because marginal taxable profits are reported from Norwegian subsidiaries and branches in Norway, while the parent company abroad has a large profit. The really large tax evasions appear to be carried out within the large international groups of companies, together with various types of criminal acts such as tax evasion, corruption, cartel activity and price collaboration.

« Økokrim contributes to maintaining fair and healthy conditions for competition »

## Competition crime

Competition crime is collaborating on and influencing prices, profits and discounts as well as tender and market sharing collaboration. The Competition Act of 1993 provides a combination of prohibition and intervention regulations. The prohibition regulations in the Competition Act first of all target so-called cartel collaboration where market participants in a particular industry collaborate in order to limit the competition. By inter alia dividing the market between them, they increase their market power, higher prices being one of the consequences.

Combating competition crime is important because cartel activity can inflict great losses on society and customers. The prices will be higher than if true competition prevailed in the market.

Normally, it is very difficult to uncover cartel activity. The cartel participants want to hide their illegal activity. The deceived customers and competitors rarely discover what is going on. Official accounting records and documents kept in the company's regular archives will usually not contain information suggesting cartel activity.

### Competition crime – a selection of cases:

#### SAS Norge fined

The Supreme Court imposed a NOK 4 million fine on the airline SAS Norge. For a number of years, SAS Norge employees had unlawful access to information at the airline Norwegian, information considered to be trade secrets. SAS Norge also used this information unlawfully. The Supreme Court called the use of trade secrets "a prolonged and gross exploitation".

#### The Lemminkainen case

The case is one of several competition crime cases involving a corporate penalty, and where the company in question has been reorganised (e.g. as a result of a merger, demerger, sale of company or assets) after the competition violations have taken place, but before the criminal case has been settled. Reorganisation increasingly takes place within business and industry, without the regulations concerning corporate penalties being adequately clear on who has criminal liability.

The matter concerned one of several fines that were issued against a number of asphalt contractors in Norway for violation of the former Competition Act section 3-2, concerning market sharing and price collaboration, in connection with tenders for asphaltting and the pricing of asphalt mass.

Lemminkainen Norge AS was fined for three counts of customer sharing, price and tender collaboration, or attempt.

The only question heard in court was: which subject held criminal liability. Icopal had sold their company assets related to roads activity to Lemminkainen prior to receiving the fine. The district court ruled that it was the seller, Icopal, and not the buyer, Lemminkainen, who had to be held responsible. The court held that the criminal offence cannot be considered carried out on behalf of Lemminkainen, and the deterrent effect is best attended to if criminal liability is assigned the company that had managerial prerogative of the employees at the time the criminal offences took place. The judgment was appealed, and Lemminkainen was acquitted in the court of appeal in March 2008. Økokrim has appealed the case to the Supreme Court.

### Trends and challenges

Fewer and bigger participants within several industries, and increased internationalisation and rapid technological development make it more difficult to keep the activity under supervision. This increases the danger of cartel activity, nationally and internationally.

## Crimes relating to securities trading

Securities crimes are criminal offences involving the trade in financial instruments. The most serious offences are market manipulation and insider trading, for which the maximum penalty is six years' imprisonment.

The purpose of combating securities crime is first and foremost to uphold confidence in the Norwegian securities market. Violation of the Securities Trading Act undermines the role of the stock exchange as a marketplace for the supply of funds to the Norwegian business sector, from Norway and from other countries.

### Crimes relating to securities trading – a selection of cases:

#### Judgment upheld

In January 2007, the Supreme Court upheld Agder Court of Appeal's judgment in which a small investor was sentenced to 21 days' imprisonment for dealing in shares in the listed company Otrum ASA based on information that was not publicly available. This was the second ruling by the Supreme Court concerning the sentence in cases of misuse of inside information.

#### The largest insider trading case so far

Towards the end of October 2006, Økokrim preferred indictments against seven persons in the largest insider trading case in Norway so far. Five of the defendants were tried in the spring of 2007. On 11 July 2007, Oslo District Court sentenced a PR adviser to ten months' imprisonment for having leaked confidential information about three listed companies to an investor and friend. The friend received the same prison sentence, ten months, for three counts of intentional insider trading and one count of attempted insider trading in shares in the companies VIA Travel Group ASA, Findexa Ltd and Ignis ASA.

He was also convicted of having induced another person to commit the same acts. This person, too, who was a former employee of a securities enterprise and a friend of the investor, was sentenced to eight months' imprisonment for insider trading in the three above-mentioned shares, for inducing four others to commit the same acts and for violation of the provisions regulating own-account trading for employees of securities enterprises. Oslo District Court acquitted two of the persons. The conviction is final and enforceable. The court of appeal and the Appeal Committee of the Supreme Court dismissed the sentenced persons' appeals against issues other than the sentence.

#### Market manipulation

In July 2007, Økokrim preferred an indictment against a former fund manager for manipulating the closing price of the shares in Findexa, a company listed on the Oslo Stock Exchange, on 31 December 2004, among other things. The case was tried in Oslo District Court in February 2008. In March, the manager was sentenced to six months' imprisonment in addition to being fined NOK 1 million.

#### Trends and challenges

Through the course of 2007, Økokrim has conducted a trend analysis on economic crime and environmental crime. The findings on securities crime read, *"the latest development gives reason to expect the violations to be more complicated, challenging and sophisticated in the future. For this reason, among others, it is probable that groups consisting of several persons, rather than individuals, will be our future offenders. We see, among other things, signs that investors collaborate with brokers in cases of more refined misuse of inside information, and that the information flow will be harder to follow"*.

« We keep a low profile during the investigation, so as not to jeopardise the investigation or harm the suspects »

## Environmental crime

Environmental crime is crime that harms public property, and which in the worst-case scenario could threaten the basis of our existence. Environmental crime is usually divided into four main groups: illegal pollution, natural environmental crime, cultural heritage crime and working environment crime. Environmental crime represents less than one percent of all reported criminal offences, but the number of unrecorded cases is high.

Combating environmental crime is important because the pressure on nature increases in line with our economic wealth. At the same time, environmental crime causes long-lasting and serious problems for society; problems it will be difficult to solve after the fact. Environmental crime is a burden on society in addition to the burden of illegal activity. It is a contributing factor in reducing our ability to control society's future management of the natural resources.

### Environmental crime – a selection of cases:

#### Discharge of ammonia into the river Sandvikselven

The Supreme Court issued a NOK 1.2 million-fine against a company for having discharged 125kg of ammonia in the river Sandvikselven in Bærum. The discharge caused the death of a significant number of fish in the river.

#### Discharge of chemicals into the lake Mjøsa

A company at Gjøvik was fined approx NOK 1 million for discharging toxic chemicals into the air and water. They also forfeited NOK 250,000; the amount they saved by not treating the chemicals as special waste.

#### Discharge of oil into the North Sea

In December, a Norwegian shipping line was fined NOK 700,000 for having discharged oil from the company's ship into the North Sea on two occasions. The oil was discharged in an area where the marine environment is very vulnerable. The shipping line was also fined for insufficient internal control in terms of pollution of the marine environment and for not having initiated measures to attend to this.

#### Fine issued to a power plant

In March 2007, a power plant was fined NOK 1.5 million for violation of the Water Resource Act and the Internal Control Regulations. The company also forfeited NOK 2 million; the amount the company saved by not conducting necessary maintenance of the power plant. Unlawful regulation of the water level to below the minimum flow of water led to the rapid drying out of the areas below the power plant. A significant number of fry of salmon and sea trout died in a national salmon watercourse

#### Violation of the Working Environment Act

In May, a company in the western part of Norway was fined NOK 4 million for violation of the Working Environment Act after three hired polish workers died from oxygen deficiency while working at a shipyard. The investigation uncovered serious violations of the company's internal control regulations, and clear non-compliance of a head company's obligations to coordinate occupational health and safety.

« Environmental crime threatens the basis of our existence »

## Trends and challenges

The police and prosecuting authority are facing a number of big challenges within the area of environmental crime. The fight against natural environment crime will focus on preserving our biodiversity. Biodiversity can be preserved by limiting the release of fry or introduction of foreign species that jeopardise diversity. For instance, when farmed fish escape, both species diversity and genetic diversity are jeopardised.

Illegal pollution is committed where companies and individuals are tempted by simple solutions and financial gain in handling and transporting hazardous waste. Increased oil activity in the northern areas and increased oil transportation along the Norwegian coast pose great challenges.

In terms of cultural heritage crime, big challenges follow national and international trade in art and cultural monuments, particularly because there are different kinds of participants in the market and different types of circulation. The Internet, for example, has created a market of its own, tailor-made for this type of crime.

Attempting to stop the continuing intentional and careless destroying of our cultural monuments in Norway is also a challenge.

In terms of working environment crime, one of the main challenges lies in "social dumping" caused by increased labour from abroad. Increased pressure on time, poor health and safety routines and the demand for financial profit weakens the employees' security and working conditions at various workplaces in Norway. This particularly pertains to the building industry, the shipping industry and the agribusiness.

« We get convictions in most of our cases »

## Forfeiture of the proceeds of criminal acts

Forfeiture of the proceeds of criminal acts means depriving the perpetrators of the profit acquired through different types of profit-motivated crime. Through financial investigation, the money flow and transactions are analysed in order to distinguish unlawful income from lawful income. The result of this work is used as evidence to form the basis for the forfeiture.

Confiscating the proceeds of criminal acts is important, as profit is the driving force behind a number of criminal offences. If crime pays, the attitudinal effects of the penal sanctions will be weakened. The public will perceive this as offensive. Moreover, the penal sanctions will appear less discouraging if some people can build a fortune based on criminal activity. Forfeiture will have both a general and an individual effect.

### Forfeiture – a selection of cases:

#### The Brazil case

In April 2006, Økokrim received a request for assistance in connection with the investigation into several Norwegian nationals and their companies in Natal, Brazil. Økokrim has primarily provided assistance by mapping and documenting money transactions from Norway to Brazil, mapping the money's origin and analysing a number of persons' economy (income and wealth) in Norway. Close collaboration between Oslo Police District, Økokrim and the Brazilian police led to a joint operation (see below, "The gang project") in May 2007, in Norway and in Brazil. Several Norwegian and Brazilian nationals have been charged inter alia with money laundering and financial offences. Additionally, property worth several tens of millions of NOK has been seized in Norway and Brazil. The cases are still pending.

#### The gang project – Oslo Police District

Økokrim has participated in the so-called gang project, in which both the Financial Intelligence Unit and the Criminal Assets Team have been involved in the investigation of money trails in Norway and Brazil. The investigation has targeted several persons who are reported to be affiliated with gang members. The Criminal Assets Team has provided assistance by analysing individual persons' economy. The cases are still pending.

#### Assistance to the National Criminal Investigation Service (NCIS) – organised acquisitive thefts

Økokrim has provided assistance in terms of financial investigation in a case of organised acquisitive thefts where the organiser, together with two other persons, was charged with aggravated theft, among other things. Cars and boats were stolen in Norway and Sweden and resold predominantly in Slovakia. All of or parts of the proceeds were used to purchase antiques for an antique shop in Oslo. Through financial investigation and cash flow analysis, it was uncovered that the organiser had obtained cash from unidentified sources in the order of approx NOK 3 million.

The district court sentenced the organiser to five years and six months' imprisonment. Borgarting Court of Appeal reduced the sentence to five years. A NOK 2.5 million compensation claim was also awarded against the organiser.

## Trends and challenges

Getting the police to prioritise confiscation of the proceeds of criminal acts is still a challenge, even though legislation within this area has improved, and focus on how important it is that criminals are not left with the proceeds of the criminal act has been increased. The trend also indicates that, to an increasing extent, criminals use professional helpers, such as accountants and lawyers. They also establish their own companies, and the illegal activity is often combined with legal business activity. This makes it more difficult for the police to access information and to map the actual financial circumstances that should form the basis for the confiscation.

## The Financial Intelligence Unit – The FIU

The Financial Intelligence Unit at Økokrim is Norway's national unit for financial intelligence. The FIU shall serve as a resource centre for issues relating to money laundering. It shall monitor criminal developments and maintain contact with its relevant partners in order to develop expertise and methodology within the Police Service and entities with a reporting obligation under The Money Laundering Act.

The FIU's primary task is to receive and analyse suspicious transaction reports (STRs) from reporting entities. The FIU is also responsible for processing the information contained in these reports and making financial information that can be linked to terrorism financing available to the police, cf. the Money Laundering Act section 7. The FIU received 7,543 MT reports in 2007.

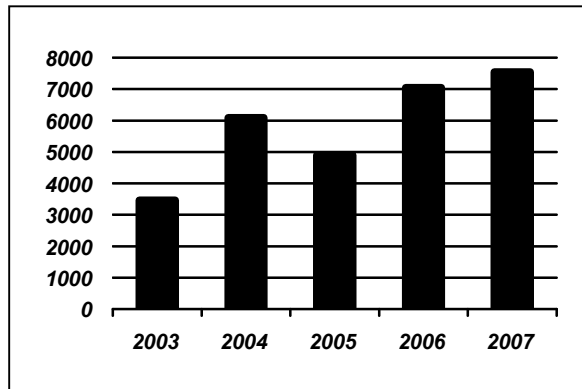


Table 1: development in the number of STRs

The Unit reports relevant information from the STRs to the police, supervisory bodies and other countries' money laundering units. The information is disseminated to central and local police entities as complaints, intelligence reports and analyses.

The FIU's objective for 2007 was to produce a total of 300 reports and formal complaints. The total result was 386. 334 of these were intelligence reports, 52 were complaints. The reports build on information from 681 STRs. The FIU holds that the ratio between formal complaints and intelligence reports is correct viewed in light of the Unit's work and objectives.

An analyst position has been established at the FIU for strategic analysis and for reporting the development within FIU's area. In 2007, FIU published "Informal Value Transfer Systems in Norway" and "Økokrim's Trend Report 2007". The reports are based on inter alia data from the STRs.

In the spring of 2007, the new police intelligence system, INDICIA, was implemented at Økokrim. The FIU is responsible for the administration of this system at Økokrim, and for training. The use of this system as a central tool for communicating intelligence to the police will be strengthened in 2008.

Throughout 2007, the FIU has used a lot of resources on the development of Ask, a new IT system for receiving and processing STRs. The work began with project ELMO (Electronic Receipt of Reports) towards the end of 2004. Several services in Ask are new to the police and justice departments. Fairly advanced functionality will be employed, such as search, notification, visualisation, assessment by an inference engine and electronic publishing of intelligence to the police and others. Automatic receiving and pre-processing of STRs is also an important function. Ask will be launched in the middle of 2008.

The FIU publishes its own annual report. It includes STR statistics, examples of STRs that have led to convictions and intelligence reports, among other things. The annual report can be obtained through Økokrim, and is available on [www.okokrim.no](http://www.okokrim.no) and [www.hvitvasking.no](http://www.hvitvasking.no).

## Cases in which Økokrim provides assistance

Most cases relating to economic and environmental crime are investigated locally. In response to a request submitted by a police district, Økokrim may assist in a local investigation

### The Assistance Team

Økokrim has an Assistance Team whose only task is to assist local police districts and specialist agencies. The Team has investigators with a background in law enforcement and accounting, and it provides assistance in all phases of the investigation up to sentencing. Typical assistance cases include large fraud cases, bankruptcy cases, corruption cases and fishing crime.

The Assistance Team is responsible for arranging two annual specialist seminars for the police districts' Economic Crime Teams. The Team also conducts other training programmes, and in 2007, for example, they held several courses for the Directorate of Fisheries.

The other Økokrim teams also provide assistance within their fields of expertise, through investigation and counselling.

The assistance provided by Økokrim to the police districts in respect of specific cases is designed not only to help them solve cases, but also to be conducive to ensuring that they develop, retain and maintain expertise so that they gradually can start to handle a wider range of cases independently.

### The Assistance Team – a selection of cases:

#### The Screen case – assistance to Nord-Trøndelag Police District

The case was initiated by a formal complaint filed by the County Tax Office against the company Screen Communication AS. The complaint concerned tax evasion. At the end of the investigation, one person in the company was charged with gross breach of trust, and two persons were charged with gross breach of trust and corruption. Two of the persons were sentenced to imprisonment for five months and two years respectively. Orders of forfeiture were issued against both of them. The case against the third person has temporarily been postponed.

#### The PlexPay case – assistance to Sør-Trøndelag Police District

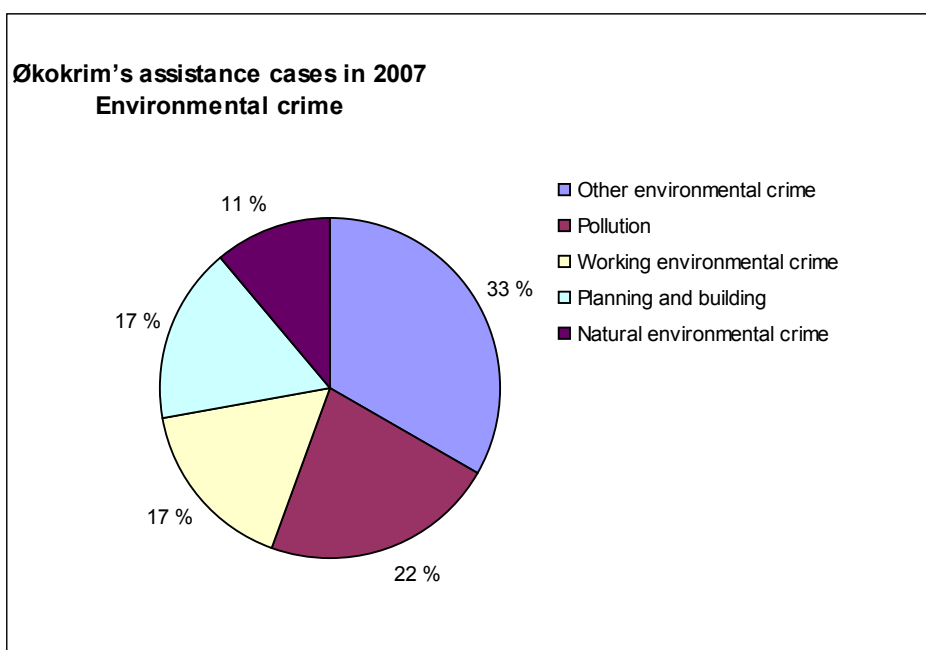
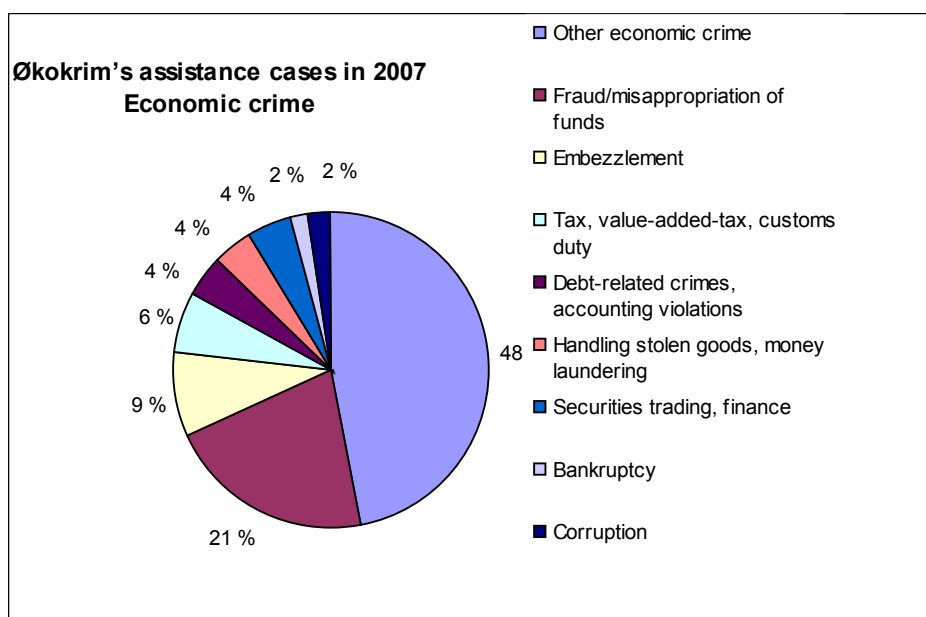
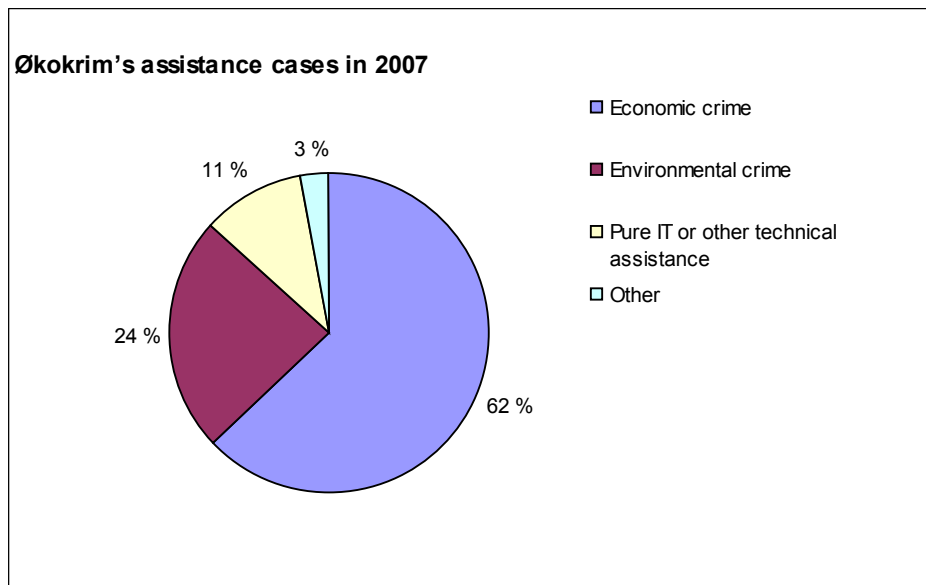
The case started when the FIU at Økokrim sent a message to the Tax Crime Unit in North and Mid-Norway, which later forwarded a complaint to Sør-Trøndelag Police District. An investigation was initiated, and during a raid, valuables and contracts for approx NOK 40 million were seized.

PlexPay was a modern, Internet-based pyramid (with share gambling and investments), and at the time of the raid, the members had deposited a total of NOK 200 million.

Two of the nine persons charged in this case were acquitted by Trondheim District Court. The organiser was sentenced to two years and six months' imprisonment. He was convicted under the Lottery Act. The case has been appealed.

#### The Kebab case – investigation project in the eastern part of Norway

In collaboration with Oslo, Vestfold and Østfold police districts, the Assistance Team provided an investigator for the so-called Kebab case. The case concerned illegal production and distribution of minced meat intended for kebabs. Untraditional investigative methods were used in this case, a case that based on its magnitude and organisation is considered organised crime. Seven persons have been charged in this matter, and the trial commenced in January 2008. Sentencing is expected in April.



## Økokrim – the specialist agency

Økokrim engages in extensive external training and information work in the form of talks, lectures and presentations at meetings, conferences and seminars. Such training and information measures also have a preventive effect. Some of Økokrim's employees also write professional articles, books and opinion pieces. Many of Økokrim's employees hold courses and lecture on specialist subjects that relate to their work with the authority, and several of them teach at the Norwegian Police University College and provide courses for the Norwegian Tax Administration, the business industry and other partners.

Økokrim actively uses its website to provide information about judgments and other news, and to inform and provide warnings about different forms of crime (e.g. Nigerian scams, investment scams and various Internet and e-mail scams). Together with the Desk, the communications adviser answers and passes on enquiries from the press, and the Desk answers enquiries received from people who have been the victims of attempted fraud. Information regarding individual criminal cases is largely provided by prosecutors, whereas statements on policy issues are, as a rule, made by the Director or Deputy Director.

### Økokrim has been involved in the following activities in 2007:

- teaching in connection with the Oslo Police District trainee project
- arranging seminars for the Economic Crime Teams
- arranging seminars on environmental crime for public prosecutors, environment coordinators and environment lawyers in the police districts
- teaching and examining at the Norwegian Police University College's course in combating economic crime
- conducting and teaching courses in interview techniques for supporting auditors and police auditors, among others
- making presentations for auditor students at the Norwegian School of Economics and Business Administration, the Norwegian School of Management and the University of Agder
- participating at a regional seminar on Chapter 27 of the Penal Code: Felonies in relation to debts, for the Norwegian Tax Administration in Stavanger
- holding courses for inspectors at the Directorate of Fisheries
- arranging seminars about aquaculture crime for the police, prosecuting authority and the administration
- making presentations on environmental crime at several prosecution meetings
- teaching about environmental crime at the Norwegian Police University College
- teaching at seminars for tax deduction inspectors
- arranging seminars on collaboration forms with the supervisory bodies for the Tax Crime Unit
- participating at seminars on administration in bankruptcy and Chapter 27 of the Penal Code: Felonies in relation to debts, organised by the Norwegian Advisory Council on Bankruptcy in Bodø and at Lillehammer
- participating at seminars on accounting manipulation, organised by the Norwegian Tax Administration Region East
- holding lectures on several topics related to economic crime at Oslo Tax Office's annual seminar
- holding lectures on auditors' criminal liability for Norsk ØkoForum
- arranging a regional seminar on financial intelligence and investigation for Hordaland Police District and for entities from the financial sector with a reporting obligation
- giving lectures on money laundering and the reporting obligation under the Money Laundering Act for various groups with a reporting obligation
- giving lectures on the Money Laundering Act and the reporting obligation for accountants at the Norwegian Institute of Public Accountants' seminar
- giving talks on people smuggling, among other things, at regional gatherings organised by the National Police Directorate
- preparing the information page [www.hvitvasking.no](http://www.hvitvasking.no) in collaboration with the Financial Supervisory Authority of Norway
- publishing three issues of the periodical Miljøkrim (Environmental Crime)

## National and international cooperation

### National

Økokrim is engaged in extensive cooperation with various supervisory bodies in respect of both general and specific cases. Økokrim's Director and Deputy Director have regular semi-annual meetings with the management of the Financial Supervisory Authority of Norway, the Norwegian Tax Inspectorate, the Directorate of Customs and Excise, the National Criminal Investigation Service and the Norwegian Police Security Service. Økokrim also has contact with several other supervisory bodies on a less regular basis. Through its meeting activities and presentations, Økokrim also strives to improve contact between the Economic Crime Teams in the police districts and local supervisory bodies and other natural partners. In 2007, we participated in, among other things, the project "Stop Internet Fraud", organised by the Consumer Ombudsman.

### International

Economic crime increasingly takes place across country borders. The investigation of complex cases with foreign ramifications requires that Økokrim be in contact with and cooperate with the police authorities in other countries. In addition to cooperating on specific cases, Økokrim participates in international cooperation of a more general nature in various areas, e.g. through Interpol, Europol, OECD, GRECO (Group of States against Corruption) and FATF (Financial Action Task Force). FATF's objective is to enhance international cooperation in order to combat the laundering of proceeds of criminal acts. In 2007, Økokrim participated at the Nordic conference on economic crime and in the Egmont Group (cooperation between national financial intelligence units), and we represented the Norwegian police in Interpol's Working Group on Money Laundering and Terrorism Financing.

In terms of environmental crime, in 2007, Økokrim has been represented in inter alia the expert group set up to combat environmental crime in the Baltic countries (Baltic Sea Task Force). The chairmanship has now been handed over to Sweden. Økokrim has also been represented in the North Sea Network, which works on regulations and the enforcing of laws against pollution by ships in the North Sea. Additionally, Økokrim has participated in Impel-TFS, a network dealing with regulations prohibiting cross-border transport of hazardous waste. Moreover, Økokrim has also headed the Interpol project group, which in 2007 completed the work on sentencing in cases concerning the environment.

« *Many of our cases have foreign ramifications* »

# Økokrim



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