

The European public prosecutor's office (EPPO) is competent for criminal offences related to European Union funds allocated to third countries

The European public prosecutor's office (EPPO) is competent to investigate, prosecute and bring to judgment the perpetrators of, and accomplices to, criminal offences¹ related to European Union (EU) funds allocated to third countries when:

The offences are committed in whole or in part within the territory of one or several participating Member States (Article 23, letter a) EPPO Regulation), whenever, based on the law of a Member State, the offence may be considered as having been committed on its territory.

Concretely and considering the seat of EU Institutions, bodies, offices and agencies (IBOAs) involved in expenditure, both Belgian and Luxembourgish criminal laws confirm that an offence is considered as having been committed on their territory whenever any constituent element of the criminal offence has taken place on their territory (*See examples below*).

The offences are committed anywhere outside the combined territories of 22 participating Member States:

- **by a national of a Member State participating to the EPPO** provided that the Member State has jurisdiction for such offences when committed outside its territory (Article 23, letter b) EPPO Regulation). This is an obligation for Member States under the PIF Directive.
- **by an EU official**, provided that the Member State has jurisdiction for such offences when committed outside its territory (Article 23, letter c) EPPO Regulation). In accordance with the PIF Directive, Member States may refrain from applying this rule on jurisdiction, or may apply it only in specific cases or only where specific conditions are fulfilled.

¹ In accordance with Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the EPPO and Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law, *so-called* PIF Directive.

For example, the EPPO is competent when the fraud has been committed by submitting false documents, and those documents are received by an IBOA in any of these two Member States where subsequently the disbursement of the funds in the third country is authorized.



In relation to expenditure fraud cases, considering that the damage to the Union's financial interests is a constituent part of the fraud offence, when that damage takes place in Belgium or Luxembourg there is jurisdiction of those Member States and therefore competence for the EPPO, regardless of where the conduct has taken place, i.e. on a third country territory.



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