

ACTIVITY REPORT

Bureau de gestion des avoirs



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère de la Justice

2024

EN

BGA 
Bureau de gestion
des avoirs



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FOREWORD

The BGA team is proud to present its review of the past year.

The figures speak for themselves.

In 2024, the BGA opened 1,076 new cases and closed 185. It organised the sale of 27 seized assets for €1.008 million, including a batch of 58,019 Cuban cigars, and arranged for the destruction of several tons of dangerous assets. As of 31 December 2024, the BGA's inventory consisted of 6,718 assets under management with an estimated value of over €1.410 billion. The BGA executed 1,418 court decisions for a total amount of €242.672 million. 599 confiscated assets were sold for €2.713 million. Finally, 164 tons of confiscated assets that were not suitable for sale or allocation were recycled or disposed of by the BGA.

The BGA thus fulfils its role as a service provider to the justice system. As magistrates are relieved of most of the tasks related to the management of seized property and the physical execution of return, confiscation or allocation decisions, they can focus on their judicial duties and thus become more efficient. The professionalisation of the management of seized and confiscated property by a specialised actor makes it possible to develop expertise in this area and ensure a high quality of service.

The BGA's financial results are far from negligible.

In 2024, the BGA's activities generated more than €8.688 million in revenue. Payments to the State Treasury increased from €0.328 million in 2023 to €6.124 million in 2024, while payments to the Fund for Combating Certain Forms of Crime increased from €5,325.39 in 2023 to €2.564 million in 2024.

These results are the fruit of collective work by all those involved in the criminal justice system and cannot be attributed solely to the BGA, which forms the last link in the criminal justice chain. By keeping detailed statistics on court decisions and converting them into liquid, readily available assets, the BGA gives greater visibility to the work of the judicial authorities. The prior work is carried out by the magistrates of the State Prosecutor's Offices and the Offices of the investigative judge who lead the investigations and inquiries, as well as the judicial police officers who execute the letters rogatory. Finally, the investigating and trial courts hand down the decisions, not to mention the General State Prosecutor's Office, which ensures the execution of said decisions.

The sums derived from money laundering, terrorist financing and drug trafficking, collected by the Fund for the Combating Certain Forms of Crime, are used to combat crime effectively by supporting projects and programmes dedicated to this purpose. By converting assets derived from illegal activities into resources for the fight against money laundering, the BGA reaffirms its commitment to a fairer and safer society.

Michel TURK
Director of the BGA

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THE BGA'S ACTIVITIES



1.

1.1 Structure of the BGA

Thanks to the strengthening of its staff, the BGA continued its expansion in 2024. This illustrates the ongoing commitment of successive governments to promoting the “Crime does not pay” policy, of which the management of seized and confiscated assets is a key pillar.

A new organisational chart has been put in place. The separately managed government service (service d’État à gestion séparée - SEGS) now has fifteen full-time staff.

A deputy director has been appointed to replace the director in his absence.

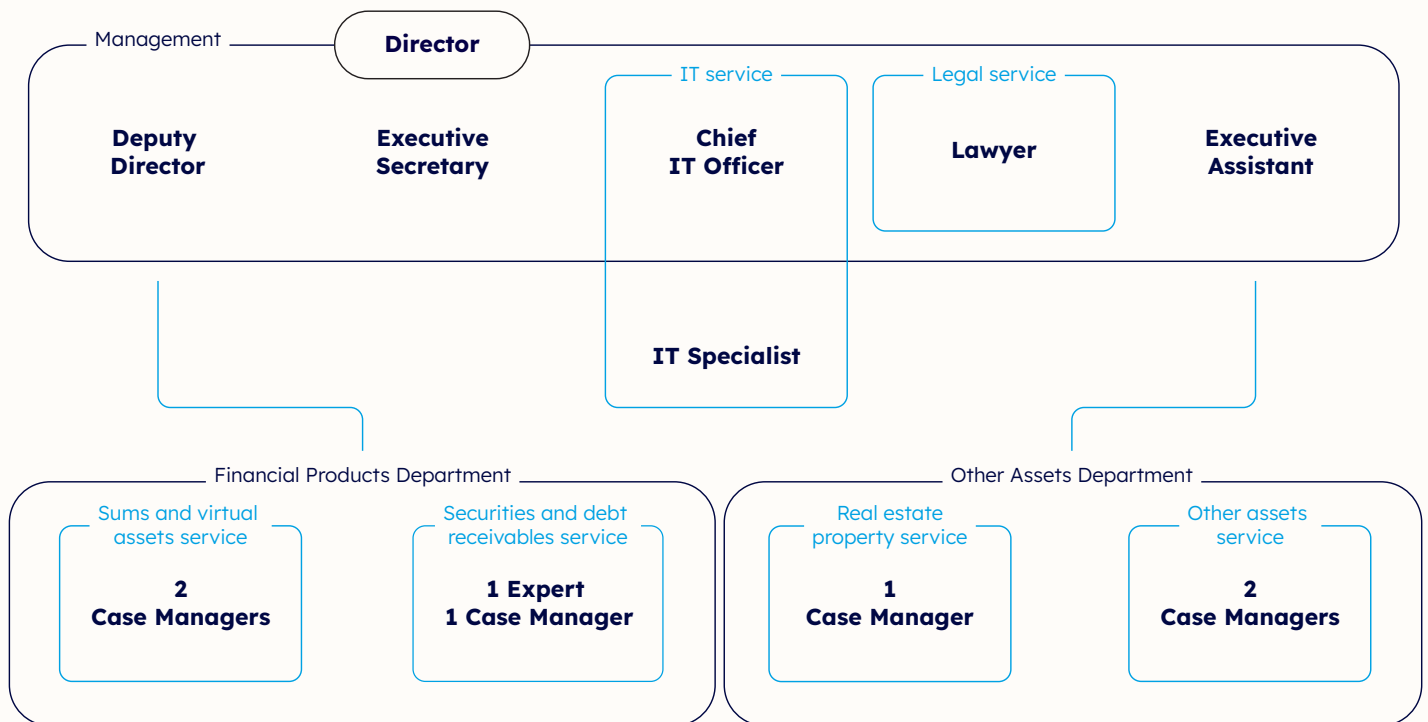
An executive assistant is responsible for the management of the budget and human resources.

A lawyer monitors litigation and pre-litigation cases as well as legislative work.

The IT service consists of a chief IT officer and an IT specialist. They are working on developing the “seized property management” (gestion des objets saisis) software, which serves as a register of seized and confiscated property, and on automating the exchange of information with key stakeholders. The Qlik Sense application they have implemented now makes it possible to generate daily statistics on seizures and confiscations.

For asset management, the BGA has a financial products department and a department in charge of other assets. The financial products department includes a sums and virtual assets service (two case managers) and a securities and debt receivables service (one expert and one case manager). The department in charge of other assets includes a real estate property service (one case manager) and an “other assets” service. The case managers monitor the assets entrusted to them and inform the magistrates in the event of a risk of depreciation or when the costs are disproportionate to the value of the asset. Each case manager monitors all stages of a case, from the registration of an asset to its disposal, destruction, return or allocation.

Figure 1 : Organisational chart



1.2 Evolution of the number of cases

The growth in the BGA's activity can be seen in the increase in the number of cases. The number of ongoing cases rose from **762** (2023) to **1,653** (2024).

Table 1: Evolution in the number of cases

New cases	Closed cases	Ongoing cases
1,076	185	1,653

1.3 Management of complex assets

The BGA has developed expertise in the management of complex assets.

The **disposal*** of certain seized assets during proceedings allows their value to be preserved in the form of cash compensation. Most assets depreciate inexorably and lose value over time. At the end of the proceedings, the party to whom the asset is returned or awarded, or, in the event of confiscation, the State, thus recovers a sum of money that will have earned interest rather than a deteriorated asset. Only certain rare collectibles, whose value increases over time, are exempt from this rule. Furthermore, the preservation of an asset generates costs that are not always commensurate with its value.

* **Disposal:** See Glossary on page 86

Table 2: Disposal of seized property

Category	Number	Value
Other assets ¹	24	€515,045
Virtual assets	1	€401,512
Motor vehicles	2	€92,000
Total	27	€1,008,557

¹ Including a batch of 58,019 cigars

Examples of the disposal of seized assets include the sale of cigars for €0.485 million, virtual assets for €0.410 million, a vehicle for €71,000 and leather assets for €23,331. The substituted sums were deposited with the Consignment Office pending the outcome of criminal proceedings.



“Romeo y Julieta”

In May 2023, the Judicial Police Service seized **58,019 Cuban cigars** and stored them temporarily in an air-conditioned facility. In October 2023, the investigative judge entrusted their management to the BGA, which rented a warehouse offering optimal temperature and humidity conditions. Due to the disproportionate storage costs and the risk of depreciation, the investigative judge ordered the disposal of the cigars in March 2024. In November 2024, after the appeals were dismissed, the BGA sold some of the cigars at auction. The rest were sold by private agreement to a buyer whose prices were in line with those obtained at auction. These two sales brought in **€0.485 million** and generated €88,000 in excise duties paid to the Customs and Excise Administration (ADA).

Two case managers specialising in financial products monitor the performance of the financial instruments entrusted to the BGA for management. The BGA applies the principle of “prudent management”, which consists of preserving the value on the date of seizure to the extent possible. This is in contrast to speculative management, which involves taking (high) risks in the hope of hypothetical gains.



“Buy now, pay later” ²

In May 2023, a securities account was seized in response to a request for mutual legal assistance in criminal matters from a third country. In November 2023, management of the securities account was entrusted to the BGA. The value of the portfolio had risen sharply since its seizure, from €1.792 million to €3.301 million in December 2023. However, upon closer analysis of the portfolio’s composition, the BGA found that 60% of its value was invested in a company active in the field of short-term consumer loans, known as “buy now, pay later”. This security had experienced a sharp decline in the past. At the end of 2023, the market price had just reached the purchase price. The BGA considered that maintaining such a volatile dominant position was not compatible with the principle of prudent management and advised the investigative judge to sell the portfolio and deposit the cash with the Consignment Office, where it would be protected from market fluctuations. The portfolio was liquidated in December 2023 for €3.301 million, securing the market gain of €1.508 million realised since the seizure. If the portfolio had not been sold, its value would have fallen to €2.695 million in May 2024, before rebounding temporarily in January 2025 and then falling again to €2.892 million in April 2025.

² This transaction does not appear in the statistics of the 2024 annual report as the sale took place in 2023.

By their very nature, some seized assets are neither suitable for storage nor for sale. This is the case for assets that are perishable, dangerous, harmful or illegal to possess. On the instructions of the judicial authorities, the BGA organised the **destruction**^{*} of several tons of fireworks and 11.3 tons of precursors that could be used in the production of narcotics.

^{*} **Destruction:** See Glossary on page 86



“All fire, all flame”

In December 2023, the Judicial Police Service and the Labour and Mines Inspectorate seized several tons of fireworks that were stored in a building in the middle of a residential neighbourhood in a town in the south of the country. On the orders of the State Prosecutor’s Office, the pyrotechnic devices were transported to a secure location where they were temporarily stored. Their management was entrusted to the BGA. In March 2024, the investigative judge ordered the destruction of the pyrotechnic material. The BGA concluded a contract with a company specialising in the destruction of ammunition based in eastern Germany and took care of the administrative procedures. In January 2025, after having obtained all necessary authorisations from the environmental administration, the Ministry of Transport and the State of Saxony, 29 pallets of pyrotechnic devices were transported by special convoy to their place of destruction. The destruction costs, paid for from the BGA’s budget, cost taxpayers €75,000.

The management of live animals seized in criminal proceedings poses particular challenges. The BGA organises and finances their care by animal welfare organisations until they can be rehomed.



“The guinea pig case”

In autumn 2024, a case caused a stir in the Grand Ducal press. Several hundred guinea pigs were seized during a search of a private home in the north of the country. The investigative judge in charge of the case entrusted their management to the BGA. Counting the small animals proved particularly complex due to the Caviinae’s propensity to reproduce at a rapid pace. As the owner had waived his right of ownership, 475 animals, according to the final count, were entrusted to two animal welfare associations, which provided them with care, food and shelter while awaiting adoption. Due to their poor health, some of the animals died and others had to be euthanised. The BGA closed the case in January 2025, after all guinea pigs had been placed with foster families. The costs incurred by the BGA amounted to a staggering €63,000, or an average of €132 per animal.

In 2024, the BGA spent more than €170,000 on the management and destruction of seized assets, which represents 42.5% of its operating budget excluding personnel costs.

The **substitution*** of certain assets during proceedings allows property to be returned to the seized party in exchange for payment of a sum of money, which is then substituted for the property. This measure is particularly appropriate when the property is too bulky to be moved to a storage site or when the storage costs are disproportionate to the value of the property. The substitution of seized property is proposed by the BGA in agreement with the magistrate in charge of the case.

***Substitution** : See Glossary on page 86



“Hors d’œuvre”

In December 2023, the Judicial Police Service seized a collection of contemporary artworks. The investigative judge immediately entrusted their management to the BGA. The collection included a series of paintings that had been taken down during the search. The BGA stored the seized works in a specialised warehouse and commissioned an expert appraisal. The expert concluded that most of the seized paintings only had (very) low market value, meaning that the storage costs were not proportional to their value. The BGA, in agreement with the investigative judge in charge of the case, proposed to the seized party to return part of the seized works in exchange for a cash deposit. Thirteen paintings were thus returned to the seized party in exchange for a deposit of €750, corresponding to their value as estimated by the expert. This sum will remain consigned pending the outcome of the proceedings.

1,410
million Euros

Consisting of **6,718 assets**, this amount corresponds to the value of the inventory as at 31 December 2024.

1.4 Inventory of assets under management

Property entrusted to the BGA for management that has not been returned, confiscated or allocated constitutes the BGA’s inventory.

The inventory as at 31 December 2024 comprises 6,718 assets with an estimated value of €1.41 billion (one billion, four hundred and ten million euros), broken down as follows:

Table 3: Inventory of assets under management

Category	Number	Value (€ million)
Credit balances	2,632	642.522
Securities accounts	214	546.007
Life insurance policies	11	190.516
Real estate property	115	26.113
Cash	943	2.568
Other assets	2,575	1.564
Motor vehicles	205	0.730
Virtual assets	14	-
Debt receivables	9	0
Total	6,718	1,410.023

The value of the inventory is estimated conservatively.

Thus, publicly traded securities are valued at their last price for the reference year, so that their value may vary from one year to the next. Unlisted securities are valued according to objective criteria. In some cases, the BGA concluded that their value was zero, even though the seizure report indicated a nominal value. This is particularly the case for illiquid securities that cannot find a buyer on the market or for units in an investment fund whose alleged underlying assets are non-existent or worthless.

The same applies to debt receivables. Seven debt receivables reported in the 2023 activity report for €40.561 million and two debt receivables seized in 2024 proved to be irrecoverable, so their value was estimated at zero.

Virtual assets are only converted into fiat currency in the event of disposal, which allows their price to be determined. As a matter of prudence and due to their extreme volatility, the BGA does not value seized virtual assets in fiat currency. Subject to considerable speculation, virtual assets could artificially inflate or deflate the balance sheet at year-end depending on market fluctuations.

The inventory is an indicator of the age of the cases.

64% (4,289) of the assets managed by the BGA were seized within the last five years. 18% (1,240) of the assets were seized more than five years ago and less than ten years ago. 18% (1,189) were seized more than ten years ago. We note that cash prior to 2020 has not been accounted for.

Figure 2: Age of inventory by number

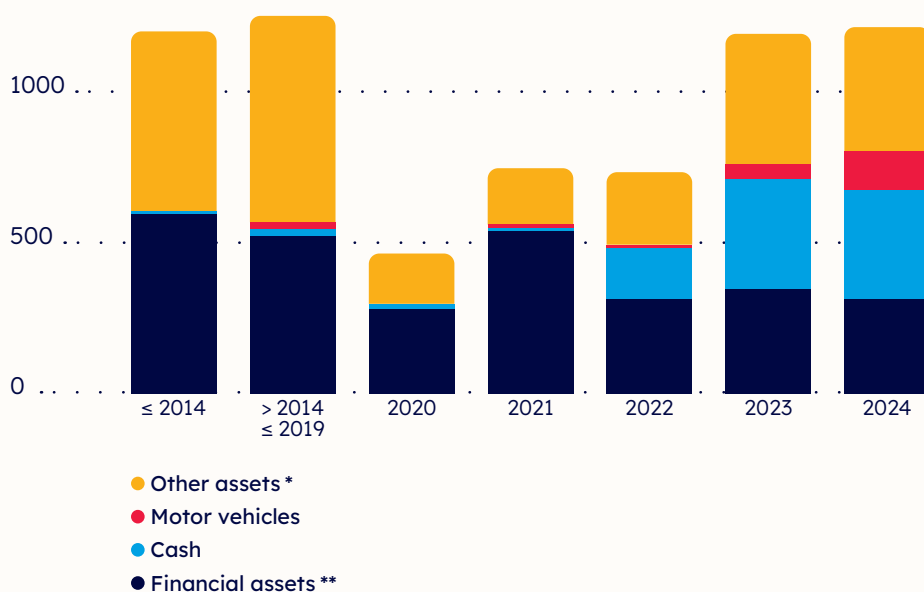


Table 4: Age of inventory by number

	≤ 2014	> 2014 ≤ 2019	2020	2021	2022	2023	2024
Credit balances	519	479	247	519	290	311	268
Securities accounts	64	37	30	13	19	24	27
Cash	7	21	16	11	166	362	360
Virtual assets	-	-	-	-	2	1	11
Real estate property	2	6	4	-	15	81	7
Motor vehicles	-	24	2	11	12	48	127
Other assets	590	671	161	185	223	347	400
Life insurance policies	7	2	-	1	-	-	1
Debt receivables	-	-	-	-	-	7	2

Broken down by number, credit balances (39.2%) and other assets (38.3%) account for more than three-quarters (77.5%) of the inventory. However, when broken down by value, credit balances (45.6%), securities accounts (38.7%) and life insurance policies (13.5%) account for more than 98% of the value of the inventory, with other assets playing only a negligible role (2%).

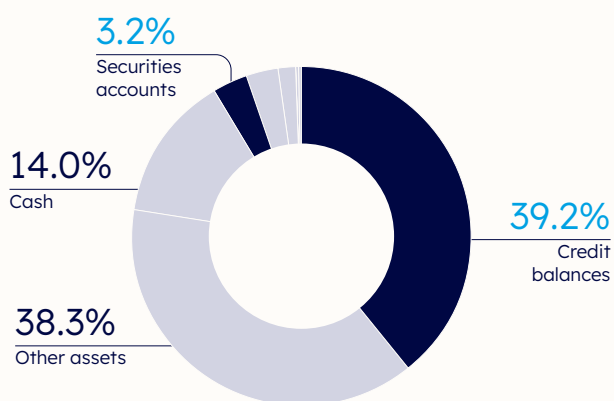


Figure 3: Nature of inventory by number

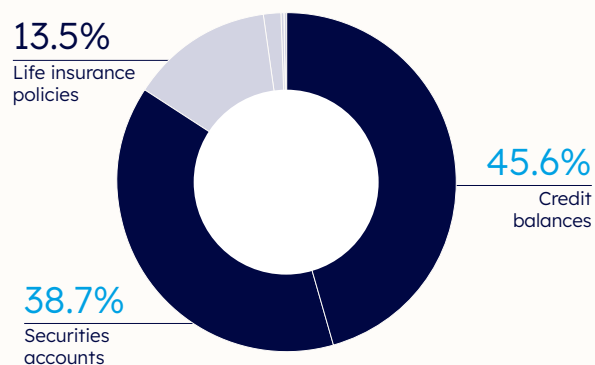


Figure 4: Nature of inventory by value

1.5 Execution of decisions

In addition to the management of seized assets, the BGA contributes to the execution of court decisions.

While proceedings are ongoing, the BGA executes releases ordered by the State Prosecutor or the investigative judge and return decisions handed down by the Council Chamber. When proceedings come to a close, the BGA executes final decisions on the confiscation, return, or allocation of assets under its management on the instructions of the General State Prosecutor's Office.

Table 5: Execution of court decisions

Category	Number	Value (€ million)
Securities accounts	22	184.244
Credit balances	116	53.994
Other assets	665	1.774
Real estate property	1	0.655
Life insurance policies	2	0.490
Virtual assets	1	0.401
Motor vehicles	543	0.270
Cash	131	0.216
Total	1,481	242.065

242

million Euros

In 2024, the BGA contributed to the execution of **838 court decisions** relating to **1,481 assets** with a value of over €242.065 million.

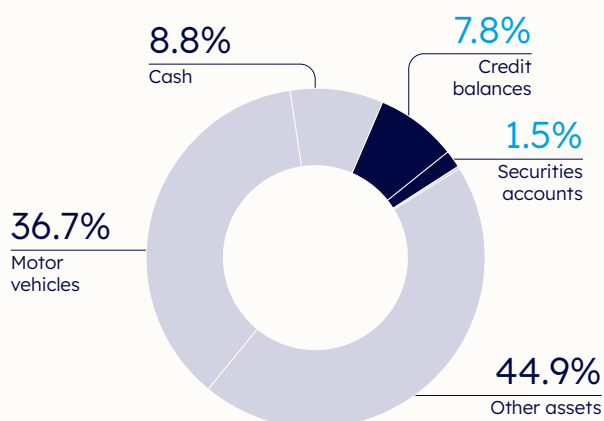


Figure 5: Decisions executed by number

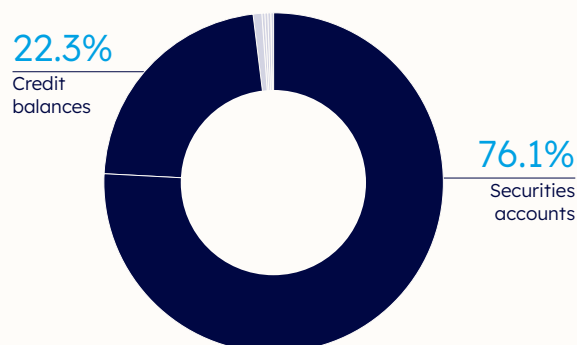


Figure 6: Decisions executed by value

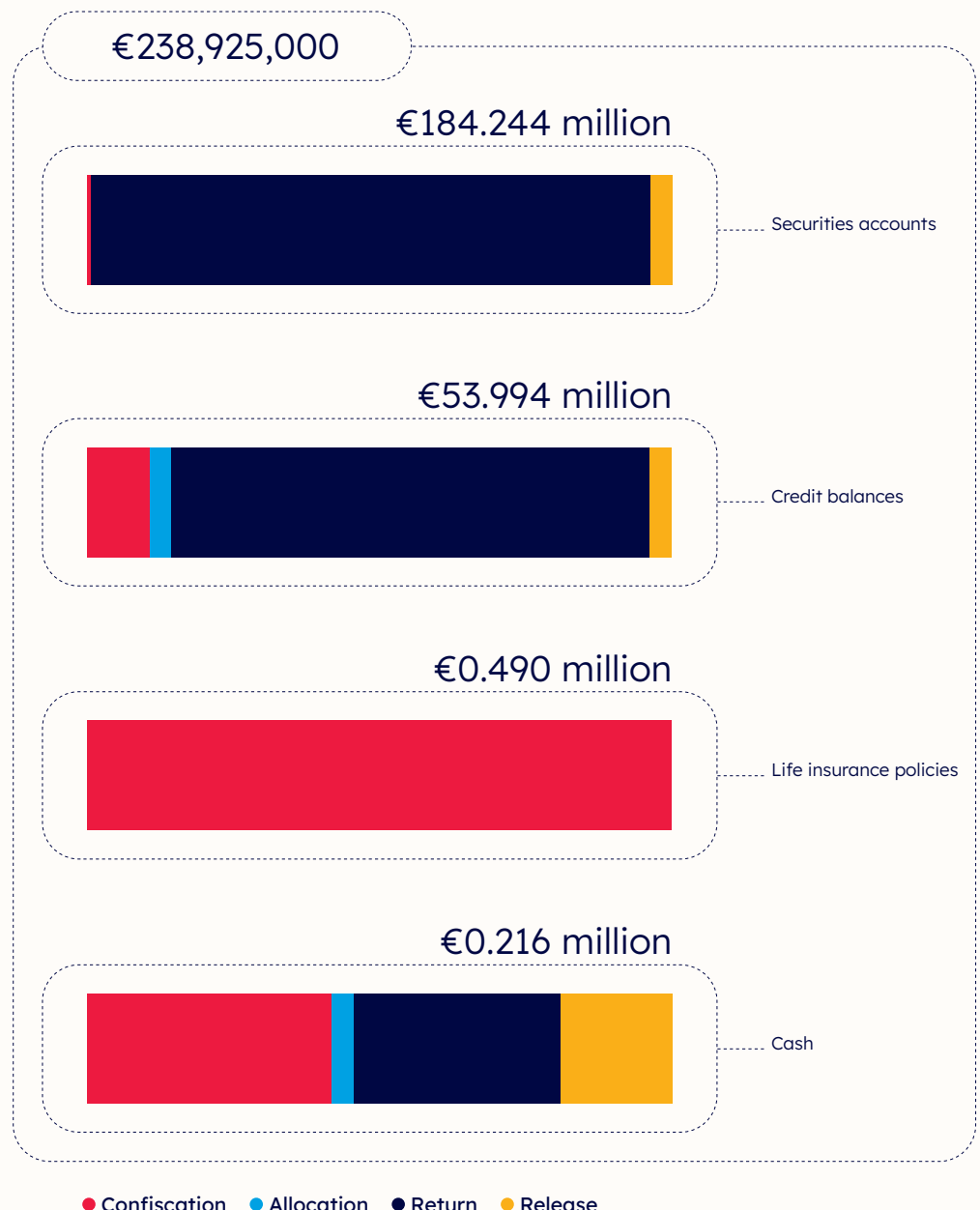
Broken down by number, other assets (44.9%) and vehicles (36.7%) account for four-fifths (81.6%) of execution actions by the BGA. In contrast, securities accounts (75.9%) and credit balances (22.2%) account for almost the entire value of execution actions, with other assets playing only a negligible role (0.9%).

Most of the decisions executed (96%) were handed down in 2023 and 2024.

In proportion, for financial assets, the return of securities accounts represents 72.8% (€176.176 million) of the value of decisions executed, the return of credit balances 18.3% (€44.205 million), the release of securities accounts 2.8% (€6.824 million), the confiscation of credit balances 2.4% (€5.776 million), the release of credit balances 0.8% (€2.051 million), the allocation of credit balances to civil parties 0.8% (€1.942 million) and the confiscation of securities accounts 0.5% (€1.218 million). The disproportionate nature of the returns stems from a large-scale case in which €4 million was confiscated and the remainder was returned.

With regard to non-financial assets, we note that the confiscation of other assets represents 0.7% (€1.774 million) of the value of the decisions executed, the allocation of the equivalent value of real estate property to the victim represents 0.3% (€0.655 million), the confiscation of life insurance policies represents 0.2% (€0.490 million) and the disposal of virtual assets represents 0.2% (€0.401 million).

Figure 7: Nature of decisions executed by value (financial products)



For further data:
Please see tables 5, 6 and 7

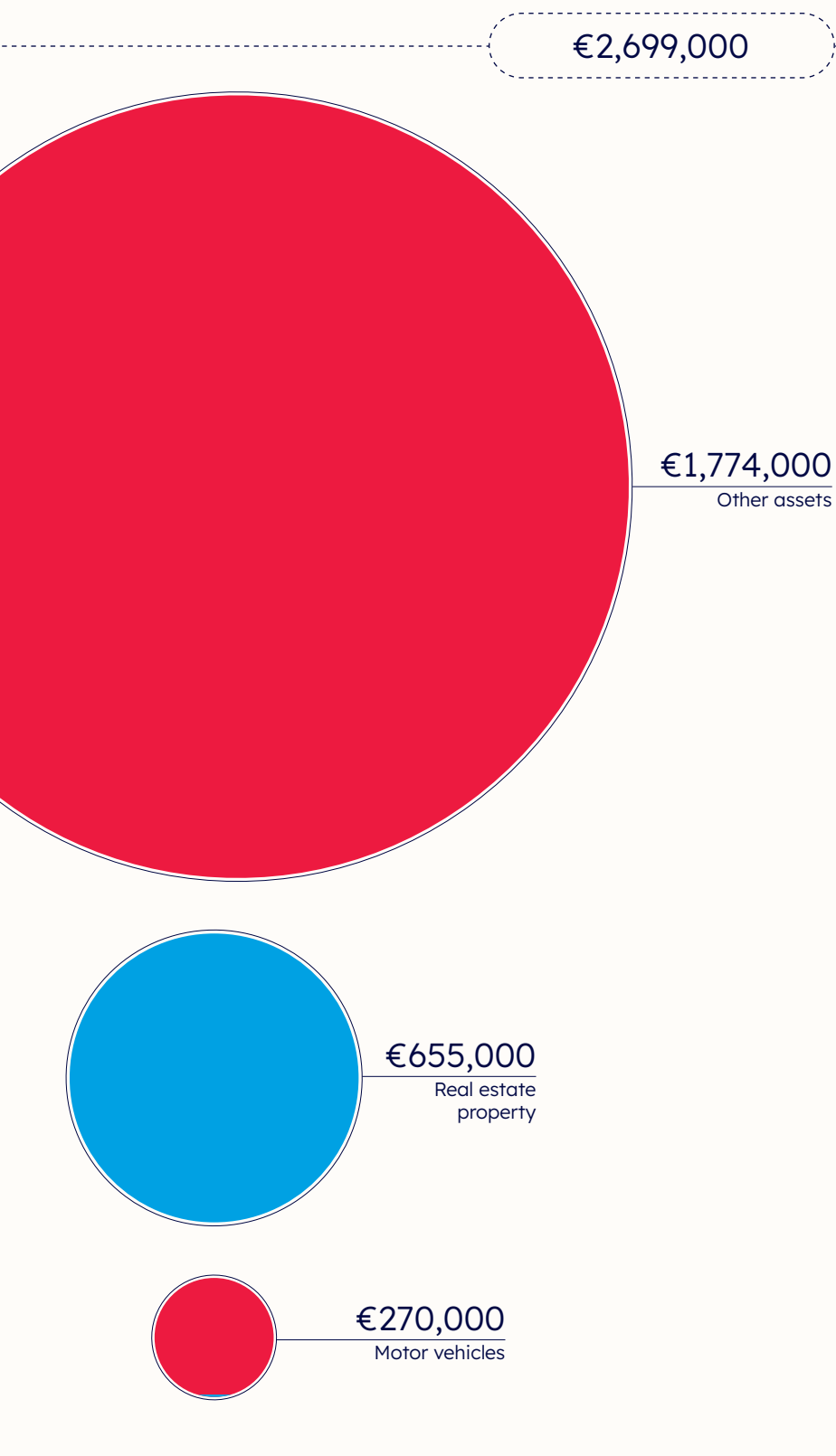


Figure 8: Nature of decisions executed by value (other assets)

Provisional decisions executed by the BGA amount to €8.928 million.

Table 6: Final decisions executed by value

Category	Release	Provisional return
Securities accounts	€6,824,000	-
Credit balances	€2,052,000	€10,000
Cash	€41,000	€1,000
Total	€8,917,000	€11,000

Note: Amounts rounded down to the nearest thousand.

Final decisions executed by the BGA amount to €232.708 million.

Table 7: Provisional decisions executed by value

Category	Return	Allocation	Confiscation
Securities accounts	€176,177,000	€25,000	€1,219,000
Credit balances	€44,205,000	€1,942,000	€5,776,000
Other assets	-	-	€1,774,000
Real estate property	-	€655,000	-
Life insurance policies	-	-	€491,000
Motor vehicles	-	€4,000	€266,000
Cash	€75,000	€8,000	€90,000
Total	€220,457,000	€2,635,000	€9,616,000

1.6 Sale of confiscated property

The confiscation of property results in the transfer of ownership of the confiscated property to the State. The State, having become the owner of the property, may dispose of it freely, either by allocating it in kind to one of its departments for public use or by selling it for the benefit of the Fund for Combating Certain Forms of Crime or the State Treasury. If confiscated property is allocated to a civil party, the sale price is transferred to that party. By transforming the proceeds of illegal activities into resources for combating crime and compensating victims, the BGA affirms its commitment to a fairer and safer society.

The Fund for Combating Certain Forms of Crime is a public institution under the Ministry of Finance. Its mission is to promote the development, coordination and implementation of measures to combat certain forms of crime. It is financed by confiscations ordered in the fight against money laundering, terrorist financing and drug trafficking.

Since its creation, the Fund for Combating Certain Forms of Crime has committed a total of €49.370 million to various projects.

[Source: Fund for Combating Certain Forms of Crime, Activity Report 2023, <https://mfin.gouvernement.lu/dam-assets/le-minist%C3%A8re/fonds-contre-certaines-formes-de-criminalite/rapport-dactivit-2023-fonds-de-lutte-contre-certaines-formes-de-criminalit.pdf>]

2.713
million Euros

In 2024, the BGA sold
599 confiscated assets.

Throughout 2024, the BGA arranged for the sale of confiscated assets through bailiffs and the Registration Duties, Estates and VAT Authority (AED).

Some sales produced spectacular results. For example, the auction of 150 exceptional watches at Casino 2000 in June 2024 raised more than €1.4 million for the Fund to Combat Certain Forms of Crime.

In 2024, the BGA sold **599 confiscated assets** worth **€2.713 million**, broken down as follows:

Table 8: Sale of confiscated assets

Category	Number	Value
Other property	396	€1,774,000
Real estate property	1	€655,000
Motor vehicles	202	€285,000
Total	599	€2,713,000

1.7 ➤ Destruction of confiscated property

Confiscated assets that cannot be sold to the public or allocated for public use are entrusted by the BGA to approved service providers for recycling or disposal in accordance with best practices.

In 2024, more than **164 tons of assets** were recycled or disposed of in this way.

Table 9: Destruction of assets

Category	Weight (in tons)
Cars destined for scrap	138.11
Mixed iron	6.410
Stainless steel	3.670
Copper cables	1,295
Truck tyres	0.700
Milberry copper	0.230
Expired medication	11.369
Paper	1.412
Flat glass	0.472
Similar waste	0.438
Bulky waste	0.284

The sale of metals for recycling generated €16,201.90 in revenue.

1.9
million Euros

9 sharing agreements were concluded for a total amount of **€1,909,221**.

1.8 ➤ Sharing agreements

Table 10: Sharing agreements resulting in a payment to the State Treasury or the Fund for Combating Certain Forms of Crime

Category	Number of sharing agreements	Amount granted to the foreign State	Amount granted to Luxembourg
Netherlands	5	€661,741	€661,674
Belgium	3	€284,681	€284,681
France	1	€8,222	€8,222
Total	9	€954,644	€954,577

1.9 ♦ Information and training initiatives

In October 2024, the BGA participated in a round table on the management of seized assets, organised by the ABBL and the ALJB.

In December 2024, the BGA spoke at the “Anti-money laundering & practical questions” conference organised by ABILWAYS Luxembourg.

In December 2024, the BGA provided training on seizure and confiscation to future judicial assistants.

1.10 ♦ Financial results

The BGA’s financial results show a marked improvement thanks to the now complete roll-out of its activities.

The sums deposited with the Consignment Office on behalf of the BGA in 2024 exceeded **€81 million**. Total deposits made on behalf of the BGA now exceed **€409.422 million**. It should be noted that the sums deposited generate a 1% deposit tax for the Consignment Office, which constitutes State revenue.

In 2024, the BGA generated more than **€8.688 million in revenue**. Payments to the State Treasury increased from €0.328 million in 2023 to €6.124 million in 2024, while payments to the Fund for Combating Certain Forms of Crime rose from €5,325.39 in 2023 to €2.564 million in 2024, not including consignment taxes collected by the Consignment Office. The BGA’s financial results thus far exceed its operating budget (€0.4 million) and personnel costs (€1 million).

8.688
million Euros

of revenue generated in 2024

NOTES

The legislator tasked the BGA with compiling a statistical report containing the data provided for in Article 11 of Directive 2024/42/EU on the freezing and confiscation of instrumentalities and proceeds of felony in the European Union.

The statistical data that the BGA is able to provide includes:

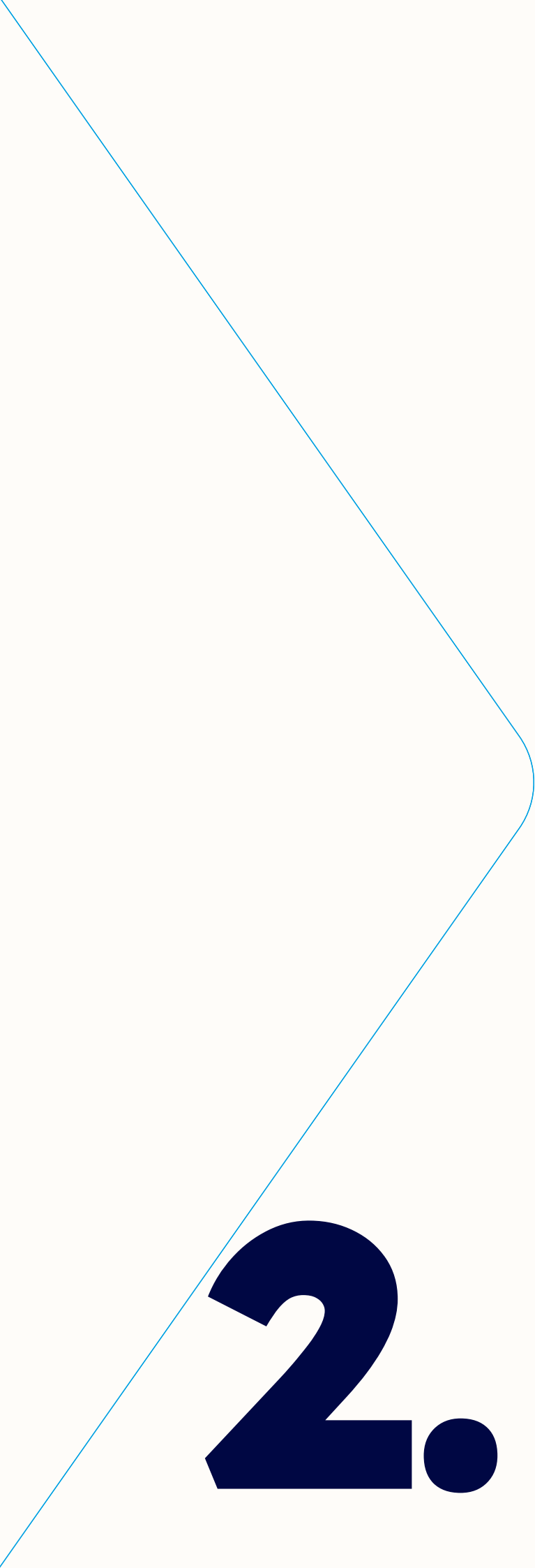
- a) the number of seizure orders executed,
- b) the number of confiscation orders executed,
- c) the estimated value of the seized property,
- d) the estimated value of the property recovered at the time of confiscation.

As already mentioned in the previous 2023 annual report, the statistics are exhaustive for cash, credit balances, virtual assets and debt receivables that must be managed by the BGA. They are also exhaustive for securities accounts that are systematically entrusted to the BGA for management and for real estate property for which seizure orders are communicated to the BGA. For other assets, the statistics only include those whose management is entrusted to the BGA.

At present, statistical data on seizures and confiscations carried out in another European Union Member State or third country are not available, as the BGA is not notified of execution reports drawn up abroad.

The statistical exercise covers the calendar year, based on data available to the BGA on 1 May 2025. This report does not take reports received after this date into consideration.

JUDICIAL FIGURES



2.

2.1 Seizures

In 2024, the BGA recorded 1,682 seizures with a total value of €300.016 million.

Table 11: Seizures by category

Category	Number	Value (€ million)
Securities accounts	36	149.624
Credit balances	303	144.994
Motor vehicles	461	2.434
Real estate property	7	2.100
Cash	386	0.569
Other assets	474	0.056
Virtual assets	12	-
Total	1,682	300.016

300
million Euros

In 2024, the BGA recorded **1,682 seizures** with a total value of **€300.016 million**.

In terms of the breakdown of assets seized by number, other assets (28.2%), motor vehicles (27.5%), cash (23.0%) and credit balances (18.0%) account for most seizures (96.7%). However, when broken down by value, securities accounts (49.9%) and credit balances (48.4%) account for almost the entire value (98.3%) of seized assets.

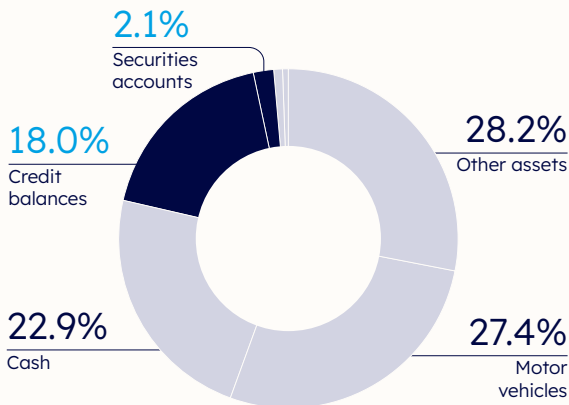


Figure 9: Seizures by number

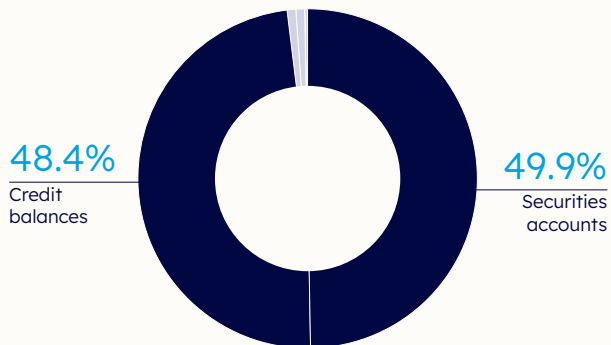


Figure 10: Seizures by value

* See Glossary on page 86

Table 12: Seizures – money laundering by value

	Money laundering (€ million)	Other cases (€ million)
National cases (NC)	249.324	4.433
Passive mutual legal assistance (PMLA)*	43.986	2.273
Total	293.310	6.706

Figure 11: Seizures – **National cases** – rate of money laundering by value



Figure 12: Seizures – **Passive mutual legal assistance** – rate of money laundering by value

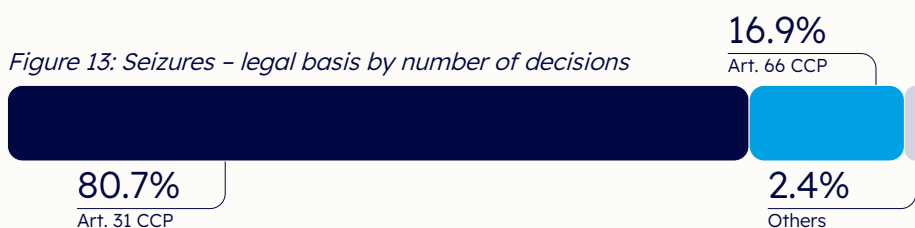


The BGA statistics also make it possible to distinguish the legal basis for seizures:

Table 13: Seizures – legal basis

Legal basis	Number of decisions	Number of assets	Value (€ million)
Mini-investigation (Art. 24-1 CCP)	19	26	1.310
Flagrante delicto felony or misdemeanour (Art. 31 CCP)	917	1.176	2.412
Preliminary enquiry (Art. 33 CCP)	6	6	0.060
Judicial investigation (Art. 66 CCP)	192	332	249.951
European Public Prosecutor's Office (EPPO) (Art. 136-48 CCP)	1	9	0.022
Total	1135	1549	253.758

Figure 13: Seizures – legal basis by number of decisions



Figures 14 and 15 show the proportion of the five most valuable assets seized in relation to the total value of all assets seized. In other words, in national cases, five of the 1,549 assets seized account for 62.3% of the total value of the assets seized. In passive mutual legal assistance cases, five of the 142 assets seized account for 83.2% of the total value seized.

Figure 14: Seizures - ***national cases*** - top 5 by value

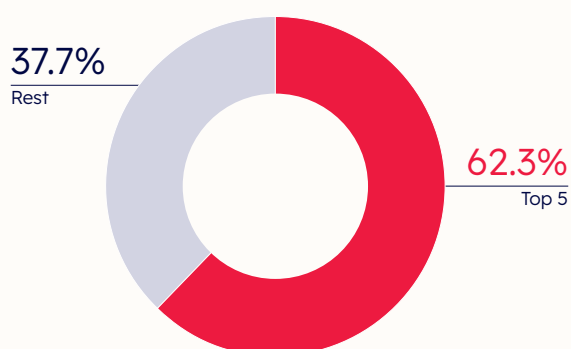
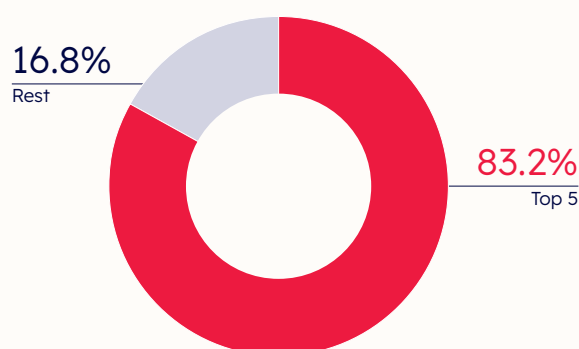


Figure 15: Seizures - ***passive mutual legal assistance*** - top 5 by value



The following two tables show the most significant offences in terms of amounts seized. It should be noted that in a case involving several offences, a seized asset is counted as many times as there are offences. As a result, the sum of the amounts in the value column exceeds the total amount seized.

Table 14: Seizures - ***national cases*** - predicate offences - top 5

Rank	Predicate offence	% of cases	Value (€ million)
1	Violation of the Law of 12 November 2004 on the fight against money laundering and terrorist financing	0.3	206.178
2	Scams and acts of deception (Art. 496 to 504 of the PC)	7.9	49.468
3	Falsification of documents (Art. 193 to 214 of the PC)	3.1	37.843
4	Breach of trust (Art. 491 to 495 of the PC)	3.4	16.716
5	Violation of the Law of 10 August 1915 on commercial companies	1.6	12.671

At least one of the five offences above is found in 10.5% of national cases, totalling €235.959 million in value of seized assets.

Table 15: Seizures - ***passive mutual legal assistance*** - predicate offences - top 5

Rank	Predicate offence	% of cases	Value (€ million)
1	Scams and acts of deception (Art. 496 to 504 of the PC)	45.8	41.563
2	Violation of the General Tax Law	3.4	31.732
3	Violation of the Law of 10 August 1915 concerning commercial companies	11.9	8.503
4	Breach of trust (Art. 491 to 495 of the PC)	3.4	7.204
5	Association formed for the purpose of harming persons or property and criminal organisation (Art. 322 to 326 of the PC)	13.6	2.679

At least one of the five offences above is found in 59.3% of passive mutual legal assistance cases, totalling €43.793 million in value of seized assets.

238
million Euros

In 2024,
the BGA recorded **820**
decisions for a value of
€237.841 million.

2.2 ♦ Decisions

In 2024, the BGA recorded 820 decisions for a value of €237.841 million.

The BGA's statistics provide an overview of the categories of assets covered by provisional or final decisions.

Table 16: Decisions by category

Category	Number of assets	Value
Securities accounts	21	183,649
Credit balances	131	53,041
Life insurance policies	2	0.490
Motor vehicles	404	0.340
Cash	134	0.301
Other assets	127	0.016
Virtual assets	1	0.002
Total	820	237,841

In terms of breakdown by number, motor vehicles (49%) account for almost half of the assets covered by a decision, followed by credit balances (16%), cash (16%), other assets (15%) and securities accounts (3%). However, when broken down by value, securities accounts (77.2%) and credit balances (22.3%) account for almost the entire total.

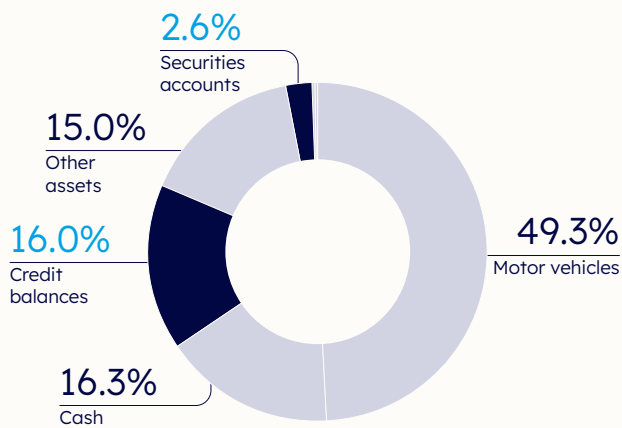


Figure 16: Decisions by category and number

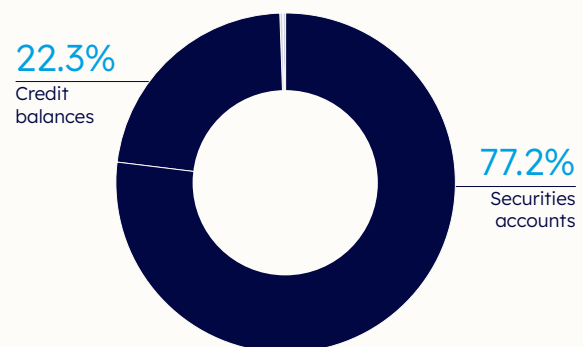


Figure 17: Decisions by category and value

Table 17: Decisions – money laundering by value

	Money laundering cases (€ million)	Other cases (€ million)
National cases (NC)	7.088	182.315
Passive mutual legal assistance (PMLA)	43.576	4.862
Total	50.664	187.177

Figure 18: Decisions – **national cases** – rate of money laundering by value



Figure 19: Decisions – **passive mutual legal assistance** – rate of money laundering by value



Table 18: Decisions by legal basis

Nature of the decision	Number of decisions	Number of assets	Value of assets (€ million)
Release ordered by the State Prosecutor's Office (Art. 33 (8) of the CCP)	4	10	4.374
Release ordered by the Office of the investigative judge (Art. 67 of the CCP)	20	46	4.456
Return ordered by the Council Chamber (Art. 68 of the CCP)	77	88	0.592
Confiscation ordered on the merits (Art. 31 of the PC)	274	317	7.346
Return ordered on the merits (Art. 32 of the PC)	256	345	218.594
Allocation ordered on the merits (Art. 32 of the PC)	7	22	2.478
Total	624	820	237.841

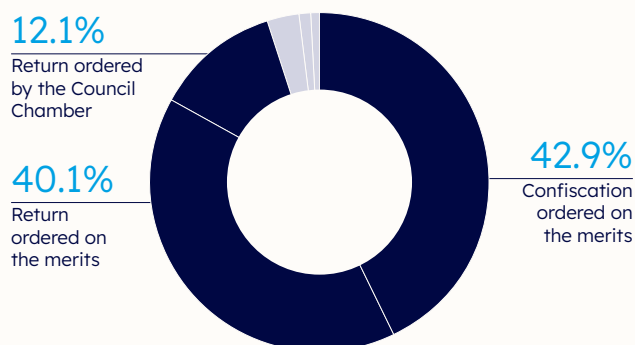


Figure 20: Decisions by legal basis

Figures 21 and 22 show the proportion of the five assets with the highest value for which a court rendered a decision in relation to the total value of all assets for which a court rendered a decision. In other words, in national cases, five of the 748 assets for which a court rendered a decision account for 68.7% of the total value of assets for which a court rendered a decision. In passive mutual legal assistance cases, five of the 72 assets for which a court rendered a decision account for 83.2% of the total value of assets for which a court rendered a decision.

Figure 21: Decisions - **national cases** - top 5 by value

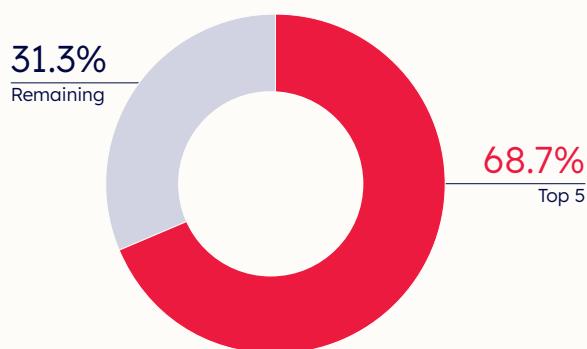
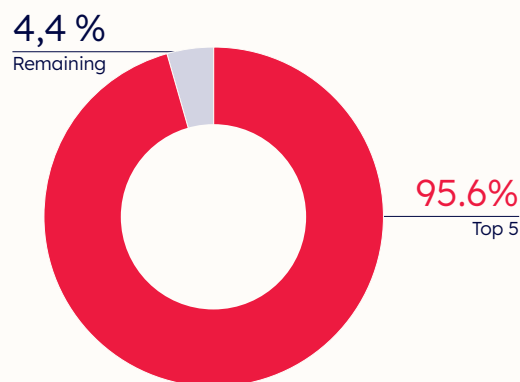


Figure 22: Decisions - **passive mutual legal assistance** - top 5 by value



The following two tables show the most significant offences in terms of the amounts decided. It should be noted that in a case involving several offences, a seized asset is counted as many times as there are offences. As a result, the sum of the amounts in the value column exceeds the total amount of the decisions.

Table 19: Decisions - **national cases** - predicate offences - top 5

Rank	Predicate offence	% of cases	Value (€ million)
1	Fencing of objects obtained through a felony or a misdemeanour (Art. 505 and 506 of the PC)	2.6	181.200
2	Falsification of documents (Art. 193 to 214 of the PC)	2.4	6.079
3	Violation of the Law of 10 August 1915 concerning commercial companies	1.5	4.857
4	Scams and acts of deception (Art. 496 to 504 of the PC)	3.4	2.278
5	Breach of trust (Art. 491 to 495 of the PC)	2.7	1.743

At least one of the five offences above is found in 7.8% of national cases, totalling €188.160 million in value of decisions.

Table 20: Decisions - **passive mutual legal assistance** - predicate offences - top 5

Rank	Predicate offence	% of cases	Value (€ million)
1	Scams and acts of deception (Art. 496 to 504 of the PC)	44.3	44.681
2	Association formed for the purpose of harming persons or property and criminal organisation (Art. 322 to 326 of the PC)	16.7	43.024
3	Falsification of documents (Art. 193 to 214 of the PC)	23.3	3.974
4	Breach of trust (Art. 491 to 495 of the PC)	3.3	2.680
5	Violation of the Law of 19 February 1973 on the sale of medicinal substances and the fight against drug addiction (Art. 8.1a and 8.1b)	20.0	1.898

At least one of the five offences above is found in 76.7% of passive mutual legal assistance cases, totalling €47.821 million in value of decisions.

Provisional decisions handed down before the final ruling by the State Prosecutor (State Prosecutor's Office), the investigative judge (Office of the investigative judge) or by a District Court or Court of Appeal ruling in the Council Chamber (CHACO) represent 16.2% in number and 4.0% in value of decisions rendered.

Table 21: Provisional decisions by category

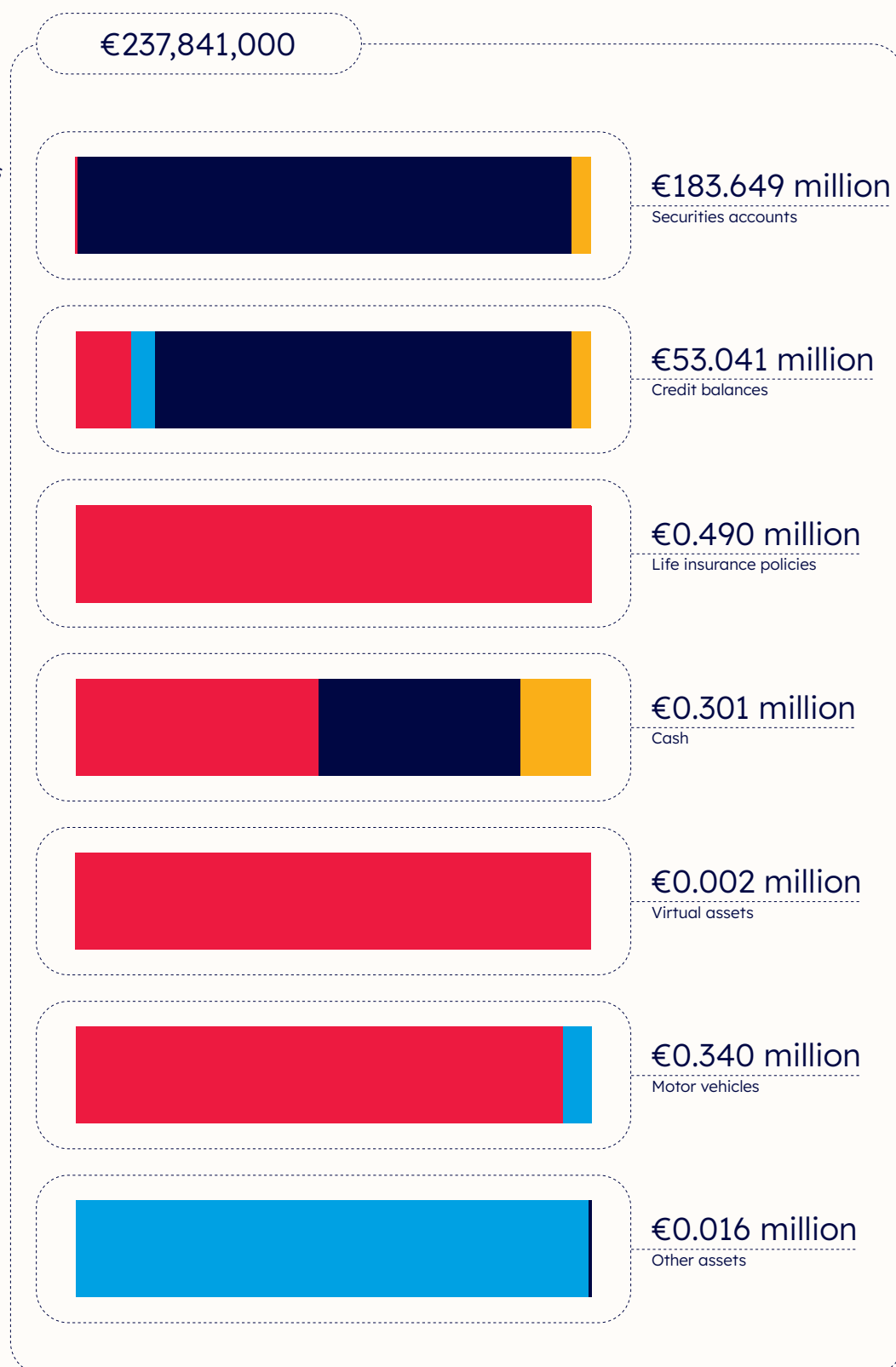
Category	Release	Provisional return
Securities accounts	€6,824,000	-
Credit balances	€1,965,000	€591,000
Cash	€41,000	€1,000
Total	€8,830,000	€592,000

Final decisions on the merits, which are no longer subject to ordinary appeals (opposition or appeal) or extraordinary appeals (cassation), represent 83.8% in number and 96.0% in value of the decisions rendered.

Table 22: Final decisions by category

Category	Return	Allocation	Confiscation
Securities accounts	€176,177,000	€25,000	€623,000
Credit balances	€42,301,000	€2,418,000	€5,767,000
Cash	€117,000	€100	€142,000
Virtual assets	-	-	€2,000
Motor vehicles	-	€19,000	€322,000
Other assets	€100	€16,000	-
Life insurance policies	-	-	€491,000
Total	€218,595,000	€2,478,000	€7,346,000

Figure 23: Nature of decisions by value (financial products and other assets)



● Confiscation ● Allocation ● Return ● Release

For more data:
Please see tables 16, 21 and 22

2.3 ♦ Figures by category

2.3.1 Credit balances

Seizures

Table 23: Credit balances – seizures – case type

Case type	Number	Value (€ million)
National cases (NC)	194	109.057
Passive mutual legal assistance (PMLA)	109	35.937
Total	303	144.994

145

million Euros

In 2024,
judicial authorities seized
303 credit balances for a
value of **€144.994 million**.

Table 24: Credit balances – seizures – money laundering by value

	Money laundering (€ million)	Other cases (€ million)
National cases	108.420	0.637
Passive mutual legal assistance	33.819	2.118
Total	142.239	2.756

Figure 24: Credit balances – NC – seizures – money laundering by value



Figure 25: Credit balances – PMLA – seizures – money laundering by value

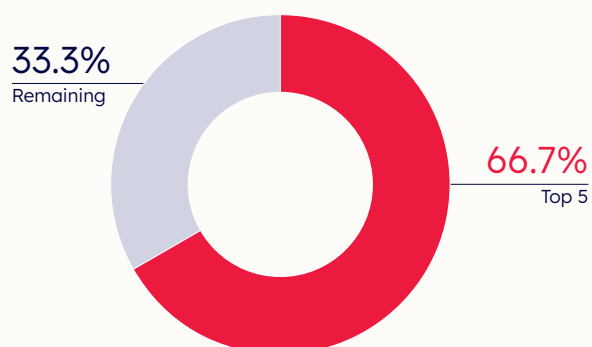


Table 25: Credit balances – seizures – legal basis

Legal basis	Number of decisions	Number of assets	Value (€ million)
Art. 66 CCP	102	180	107.784
Art. 24-1 CCP	12	14	1.273

For a better understanding of the figures and tables on this page, please refer to the notes on page 28.

*Credit balances – seizures –
national cases – Top 5
by value*



*Credit balances – seizures
– passive mutual legal
assistance – Top 5 by value*

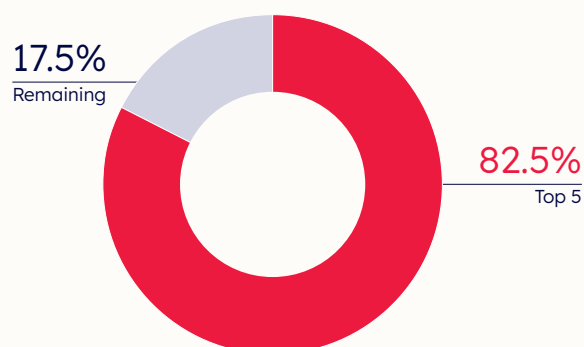


Table 26: Credit balances – seizures – national cases – predicate offences – top 5

Rank	Predicate offences	Number of cases	Value (€ million)
1	Fencing of objects obtained through a felony or a misdemeanour (Art. 505 and 506 of the PC)	3	71.739
2	Scams and acts of deception (Art. 496 to 504 of the PC)	52	46.832
3	Falsification of documents (Art. 193 to 214 of the PC)	17	33.909
4	Breach of trust (Art. 491 to 495 of the PC)	22	14.454
5	Forgery of authentic and public documents, commercial or banking documents and private documents (Art. 194 to 197 of the PC)	1.6	12.671

At least one of the five offences above is found in 64 national cases totalling €95.954 million in value of seized credit balances.

Table 27: Credit balances – seizures – Passive mutual legal assistance – predicate offences – top 5

Rank	Predicate offences	Number of cases	Value (€ million)
1	Scams and acts of deception (Art. 496 to 504 of the PC)	26	31.565
2	Violation of the General Tax Law	2	21.962
3	Violation of the Law of 10 August 1915 concerning commercial companies	7	8.348
4	Breach of trust (Art. 491 to 495 of the PC)	2	7.204
5	Association formed for the purpose of attacking persons or property and criminal organisation (Art. 322 to 326 of the PC)	8	2.523

At least one of the five offences above is found in 34 cases of passive mutual legal assistance, totalling €33.795 million in seized credit balances.

Decisions

Table 28: Credit balances - decisions - case type

Case type	Number of assets	Value (€ million)
National cases (NC)	70	51.275
Passive mutual legal assistance (PMLA)	61	1.767
Total	131	53.042

53

million Euros

In 2024, courts handed down **55 decisions** regarding **131 credit balances** for a value of **€53.042 million**.

Table 29: Credit balances - decisions - money laundering by value

	Money laundering (€ million)	Other cases (€ million)
National cases	3.580	47.695
Passive mutual legal assistance	0.983	0.784
Total	4.563	48.479

Figure 28: Credit balances - decisions - NC - money laundering by value



Figure 29: Credit balances - decisions - PMLA - money laundering by value



Table 30: Credit balances – decisions – legal basis

Legal basis	Number of decisions	Number of assets	Value of assets (€ million)
Release ordered by the State Prosecutor's Office (Art. 33 (8) of the CCP)	2	5	1.013
Release ordered by the Office of the investigative judge (Art. 67 of the CCP)	19	34	0.952
Return ordered by Council Chamber (Art. 68 of the CCP)	4	10	0.591
Confiscation ordered on the merits (Art. 31 of the PC)	15	27	5.767
Return ordered on the merits (Art. 32 of the PC)	11	41	42.301
Allocation ordered on the merits (Art. 32 of the PC)	6	15	2.418
Total	55	131	53.041

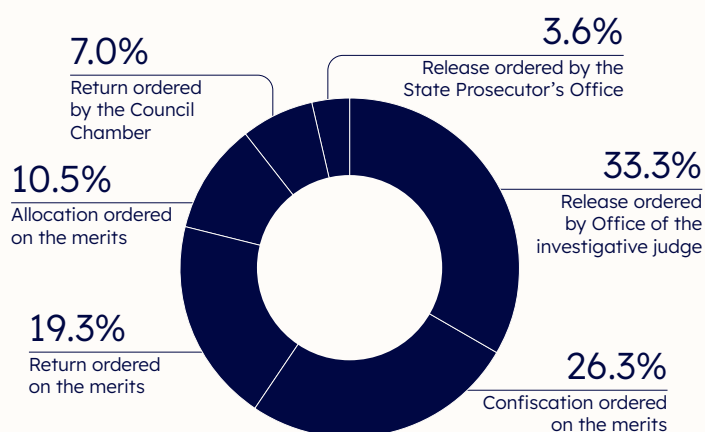


Figure 30: Credit balances – decisions by legal basis

For a better understanding of the figures and tables on this page, please refer to the notes on page 31.

Figure 31: Credit balances – decisions – **national cases** – top 5 by value

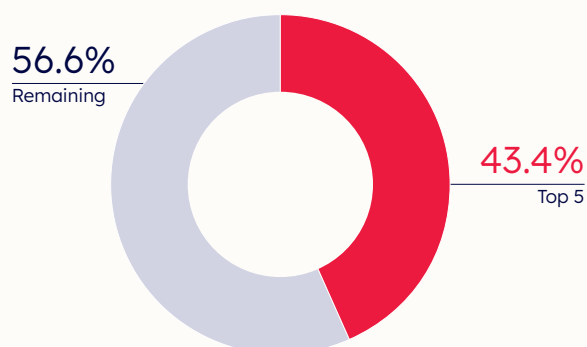


Figure 32: Credit balances – decisions – **passive mutual legal assistance** – top 5 by value

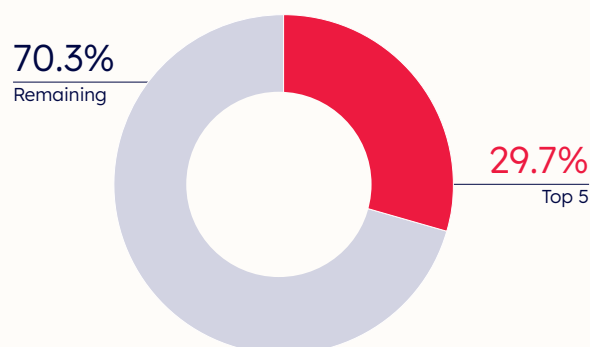


Table 31: Credit balances – decisions – **national cases** – predicate offences – top 5

Rank	Predicate offence	Number of cases	Value (€ million)
1	Fencing of objects obtained through a felony or a misdemeanour (Art. 505 and 506 of the PC)	3	47.131
2	Falsification of documents (Art. 193 to 214 of the PC)	5	2.713
3	Scams and acts of deception (Art. 496 to 504 of the PC)	11	2.044
4	Breach of trust (Art. 491 to 495 of the PC)	9	1.551
5	Violation of the Law of 10 August 1915 on commercial companies	6	1.535

At least one of the five offences above is found in 20 national cases totalling €50.579 million in credit balances with decisions.

Table 32: Credit balances – decisions – **passive mutual legal assistance** – predicate offences – top 5

Rank	Predicate offence	Number of cases	Value (€ million)
1	Falsification of documents (Art. 193 to 214 of the PC)	7	1.546
2	Association formed for the purpose of attacking persons or property and criminal organisation (Art. 322 to 326 of the PC)	5	1.054
3	Violation of the General Tax Law	1	0.895
4	Scams and acts of deception (Art. 496 to 504 of the PC)	13	0.308
5	Breach of trust (Art. 491 to 495 of the PC)	1	0.277

At least one of the five offences above is found in 17 cases of passive mutual legal assistance totalling €1.620 million in credit balances with decisions.

NOTES

2.3.2 Securities accounts
Seizures

Table 33: Securities accounts – seizures – case type

Case type	Number	Value (€ million)
National cases (NC)	20	139.374
Passive mutual legal assistance (PMLA)	16	10.250
Total	36	149.624

Table 34: Securities accounts – seizures – legal basis

Legal basis	Number of decisions	Number of assets	Value (€ million)
Art. 66 CCP	11	20	139.374

Table 35: Securities accounts – seizures – money laundering by value

	Money laundering (€ million)	Other cases (€ million)
National cases	139.189	0.186
Passive mutual legal assistance	10.167	0.083
Total	149.356	0.268

Figure 33: Securities accounts – seizures – NC – money laundering by value



Figure 34: Securities accounts – seizures – PMLA – money laundering by value



150

million Euros

In 2024,
judicial authorities seized
36 securities accounts
for an estimated value
of **€149.624 million**.

For a better understanding of the figures and tables on this page, please refer to the notes on page 28.

Figure 35: Securities accounts – seizures – national cases – top 5 by value

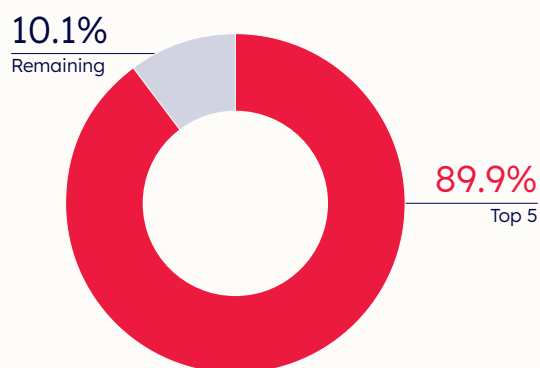


Figure 36: Securities accounts – seizures – passive mutual legal assistance – top 5 by value

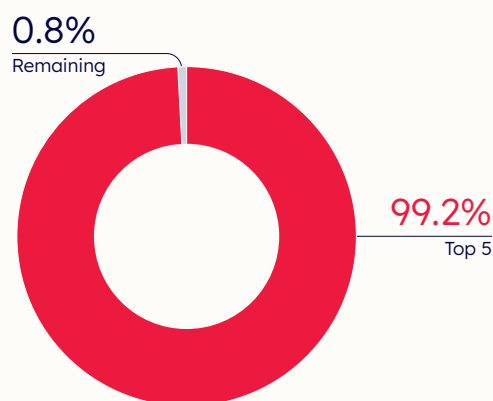


Table 36: Securities accounts – seizures – national cases – predicate offences – top 5

Rank	Predicate offences	Number of cases	Value (€ million)
1	Violation of the Law of 12 November 2004 on the fight against money laundering and terrorist financing	2	134.439
2	Violation of the Law of 10 August 1915 on commercial companies	3	2.952
3	Falsification of documents (Art. 193 to 214 of the PC)	3	2.427
4	Scams and acts of deception (Art. 496 to 504 of the PC)	3	1.192
5	Forgery of authentic and public documents, commercial or banking documents and private documents (Art. 194 to 197 of the PC)	1	0.766

At least one of the five offences above is found in six national cases totalling €137.402 million in value of seized securities accounts.

Table 37: Securities accounts – seizures – passive mutual legal assistance – predicate offences – top 5

Rank	Predicate offence	Number of cases	Value (€ million)
1	Scams and acts of deception (Art. 496 to 504 of the PC)	2	9.926
2	Violation of the General Tax Law	1	9.770
3	Association formed for the purpose of harming persons or property and criminal organisation (Art. 322 to 326 of the PC)	1	0.156
4	Violation of the Law of 10 August 1915 concerning commercial companies	1	0.156
5	Bankruptcy (Art. 489 to 490 of the PC)	1	0.156

At least one of the five offences above is found in two cases passive mutual legal assistance, totalling €9.926 million in value of seized securities accounts.

Decisions

Table 38: Securities accounts – decisions – case type

Case type	Number	Value (€ million)
National cases (NC)	14	137.530
Passive mutual legal assistance (PMLA)	7	46.119
Total	21	183.649

183.649
million Euros

In 2024, courts handed down **9 decisions** regarding **21 securities accounts** for a value of **€183.649 million**.

Table 39: Securities accounts – decisions – money laundering by value

	Money laundering (€ million)	Other cases (€ million)
National cases	3.323	134.207
Passive mutual legal assistance	42.593	3.526
Total	45.917	137.733

0.623
million Euros

In 2024, trial courts ordered the **confiscation of one securities account** for a value of **€0.623 million**.

Figure 37: Securities accounts – decisions – NC – money laundering by value



Figure 38: Securities accounts – decisions – PMLA – money laundering by value

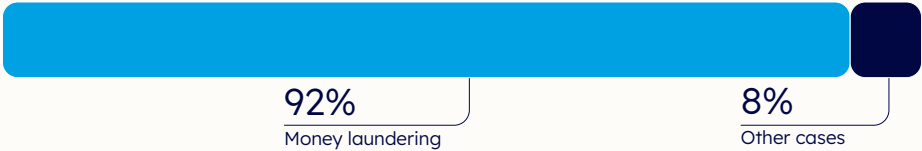


Table 40: Securities accounts – decisions – legal basis

Legal basis	Number of decisions	Number of assets	Value of assets (€ million)
Release ordered by the State Prosecutor's Office (Art. 33 (8) of the CCP)	1	3	3.321
Release ordered by the Office of the investigative judge (Art. 67 of the CCP)	3	3	3.504
CHACO return (Art. 68 of the CCP)	0	0	0
Confiscation ordered on the merits (Art. 31 of the PC)	1	1	0.623
Return ordered on the merits (Art. 32 of the PC)	3	12	176.177
Allocation ordered on the merits (Art. 32 of the PC)	1	2	0.025
Total	9	21	183.649

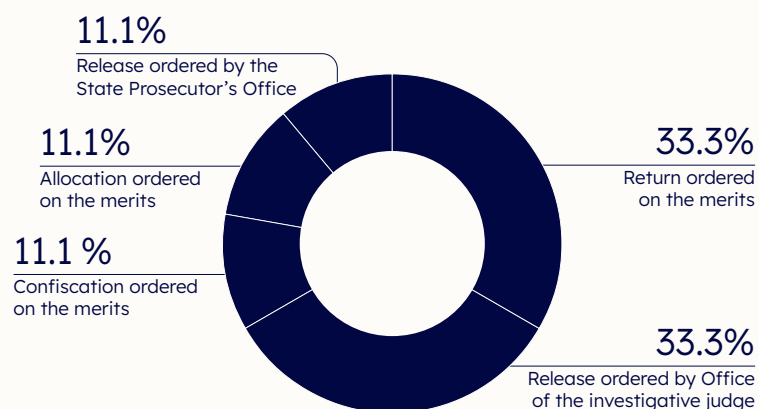


Figure 39: Securities accounts – decisions by legal basis

For a better understanding of the figures and tables on this page, please refer to the notes on page 31.

Figure 40: Securities accounts – decisions – national cases – top 3

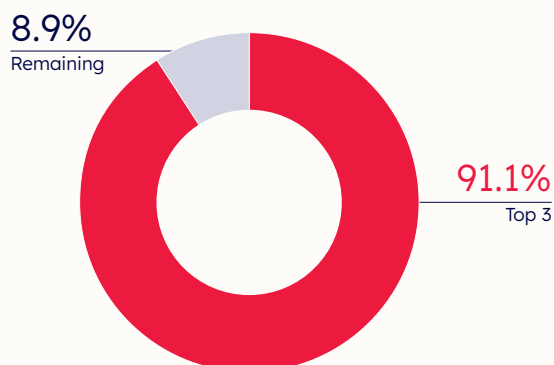


Figure 41: Securities accounts – decisions – passive mutual legal assistance – top 3

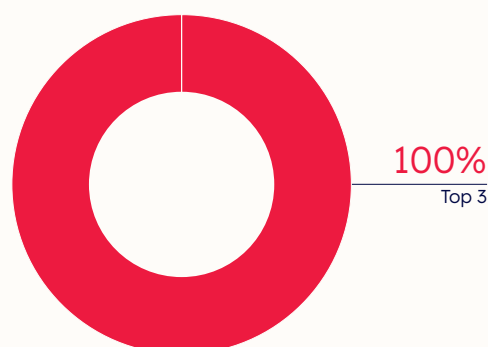


Table 41: Securities accounts – decisions – national cases – predicate offences – top 3

Rank	Predicate offence	Number of cases	Value (€ million)
1	Fencing of objects obtained through a felony or a misdemeanour (Art. 505 and 506 of the PC)	1	134.023
2	Violation of the Law of 10 August 1915 on commercial companies	1	3.321
3	Falsification of documents (Art. 193 to 214 of the PC)	1	3.321

At least one of the three offences above is found in two national cases totalling €137.344 million in securities accounts with a decision.

Table 42: Securities accounts – decisions – passive mutual legal assistance – predicate offences – top 3

Rank	Predicate offence	Number of cases	Value (€ million)
1	Scams and acts of deception (Art. 496 to 504 of the PC)	2	44.374
2	Association formed for the purpose of harming persons or property and criminal organisation (Art. 322 to 326 of the PC)	1	41.970
3	Falsification of documents (Art. 193 to 214 of the PC)	2	2.428

At least one of the three offences above is found in two cases of passive mutual legal assistance totalling €44.398 million in securities account with a decision.

NOTES

2.3.3 Cash
Seizures

Table 43: Cash – seizures – case type

Case type	Number	Value
National cases	386	€569,000

Table 44: Cash – seizures – money laundering by value

	Money laundering	Other cases
National cases	€290,000	€280,000

Figure 42: Cash - seizures - money laundering by value



Table 45: Cash - seizures - legal basis

Legal basis	Number of decisions	Number of assets	Value
Flagrante delicto felony or misdemeanour (Art. 31 CCP)	285	326	€280,000
Judicial investigation (Art. 66 CCP)	44	53	€227,000
Mini-investigation (Art. 24-1 CCP)	2	2	€37,000
Preliminary enquiry (Art. 33 CCP)	1	1	€16,000
European Public Prosecutor’s Office (EPPO) (Art. 136-48 CCP)	1	4	€10,000

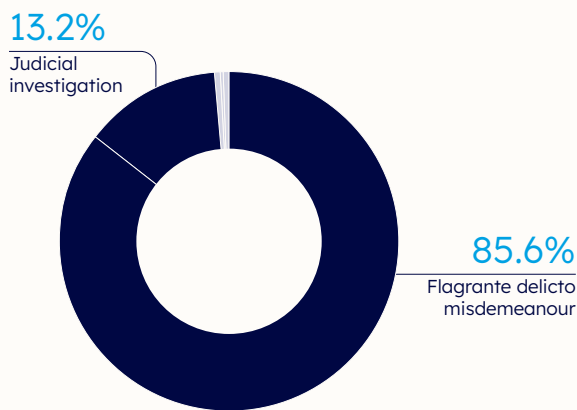


Figure 43: Cash – seizures – legal basis by number of decisions

0.569

million Euros

In 2024, judicial authorities **seized 386 cash** amounts for a value of **€569,000**.

For a better understanding of the figures and tables on this page, please refer to the notes on page 28.

Figure 44: Cash – seizures – top 5 by value

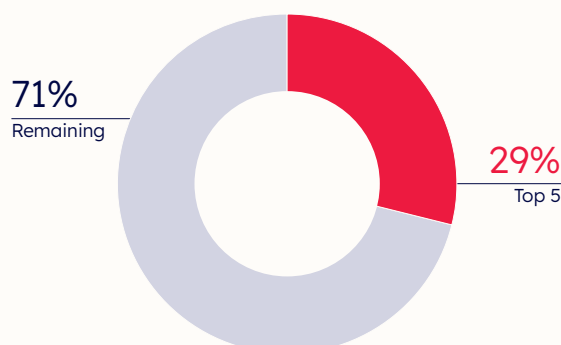


Table 46: Cash – seizures – national cases – predicate offences – top 5

Rank	Predicate offence	Number of cases	Value
1	Violation of the Law of 19 February 1973 on the sale of medicinal substances and the fight against drug addiction (Art. 8.1a and 8.1b)	173	€288,000
2	Association formed for the purpose of harming persons or property and criminal organisation (Art. 322 to 326 of the PC)	11	€95,000
3	Scams and acts of deception (Art. 496 to 504 of the PC)	15	€63,000
4	Violation of the Law of 27 October 2010 on the organisation of controls on the physical transport of cash entering, transiting through or leaving the Grand Duchy of Luxembourg	4	€56,000
5	Theft without violence or threat (Art. 463 to 467 of the PC)	52	€27,000

At least one of the five offences above is found in 234 cases totalling €494,000 in cash seized.

Decisions

Table 47: Cash – decisions – case type

Case type	Number	Value
National cases (NC)	136	€242,000
Passive mutual legal assistance (PMLA)	1	€59,000
Total	137	€301,000

Table 48: Cash – decisions – money laundering by value

	Money laundering	Other cases
National cases	€125,000	€117,000
Passive mutual legal assistance	€0	€59,000
Total	€125,000	€176,000

Figure 45: Cash – decisions – national cases – money laundering by value



Table 49: Cash – decisions – legal basis

Legal basis	Number of decisions	Number of assets	Value of assets
Release ordered by the State Prosecutor’s Office (Art. 33 (8) of the CCP)	2	2	€41,000
Release ordered by the Office of the investigative judge (Art. 67 of the CCP)	0	0	0
Return ordered by the Council Chamber (Art. 68 of the CCP)	1	1	€1,000
Confiscation ordered on the merits (Art. 31 of the PC)	77	93	€142,000
Return ordered on the merits (Art. 32 of the PC)	37	43	€117,000
Allocation ordered on the merits (Art. 32 of the PC)	1	2	< €1,000
Total	118	137	€301,000

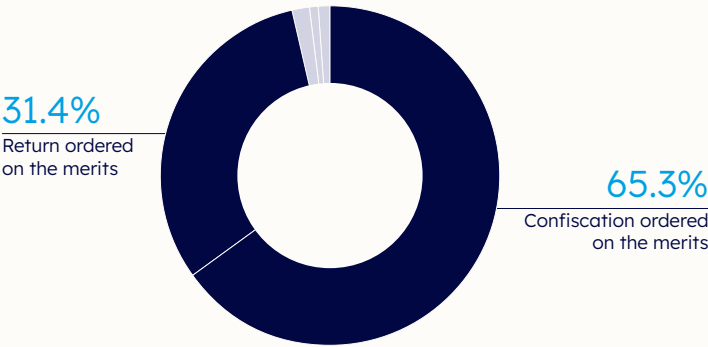


Figure 46: Cash – decisions by legal basis

0.301
million Euros

In 2024, courts rendered **118 decisions** regarding **137 seizures** of cash for a value of **€301,000**.

0.142
million Euros

In 2024, trial courts ordered **77 cash confiscations** for a value of **€142,000**.

For a better understanding of the figure and table below, please refer to the comments on page 31.

*Figure 47: Cash – decisions
– national cases – top 5*

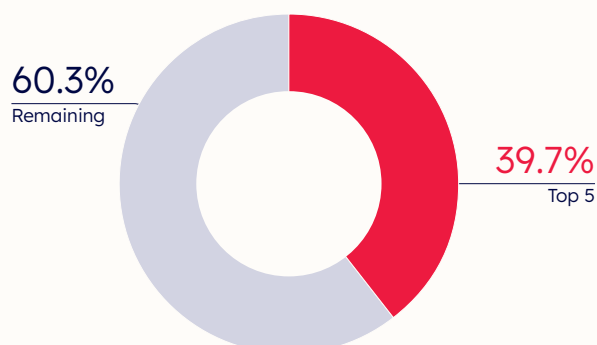


Table 50: Cash – decisions – national cases – predicate offences – top 5

	Predicate offence	Number of cases	Value
1	Violation of the Law of 19 February 1973 on the sale of medicinal substances and the fight against drug addiction (Art. 8.1a and 8.1b)	84	€106,000
2	Violation of the Law of 27 October 2010 on the organisation of controls on the physical transport of cash entering, transiting through or leaving the Grand Duchy of Luxembourg	4	€72,000
3	Association formed for the purpose of harming persons or property and criminal organisation (Art. 322 to 326 of the PC)	2	€43,000
4	Theft committed without violence or threats (Art. 463 to 467 of the PC)	14	€13,000
5	Violation of the amended Law of 15 March 1983 on weapons and ammunition	2	€6,000

At least one of the five offences above is found in 91 national cases totalling €226,000 in cash amounts with decisions.

2.3.4 Virtual assets
Seizures

Table 51: Virtual assets – seizures – case type

Virtual assets	Number of cases	Quantity	Type
National cases (NC)	2	4.562	Bitcoin (BTC)
	1	2,167	Dai (DAI)
	1	4.527	Bitcoin Cash (BTH)
	1	102	Tether (USDT)
Passive mutual legal assistance (PMLA)	2	46.86	Ethereum (ETH)
	1	-	Others
Total	6		

6
cases

In 2024, judicial authorities **seized virtual assets** in **6 cases**.

Table 52: Virtual assets – seizures – money laundering by number of cases

	Money laundering	Other cases
National cases	3	0
Passive mutual legal assistance	0	3

Figure 48: Virtual assets – seizures – NC – money laundering by number of cases



Figure 49: Virtual assets – seizures – PMLA – money laundering by number of cases



Table 53: Virtual assets – seizures – national cases – legal basis

Legal basis	Number of cases
Judicial investigation (Art. 66 CCP)	3

Table 54: Virtual assets – seizures – ***national cases*** – predicate offences by number of cases

Rank	Predicate offence	Number
1	Scams and acts of deception (Art. 496 to 504 of the PC)	1
2	Violation of the Law of 19 February 1973 on the sale of medicinal substances and the fight against drug addiction (Art. 8.1a and 8.1b)	1

Table 55: Virtual assets – seizures – ***passive mutual legal assistance*** – predicate offences by number of cases

Rank	Predicate offence	Number
1	Corruption and influence peddling (Art. 246 to 249 of the PC)	2
2	Scams and acts of deception (Art. 496 to 504 of the PC)	1
3	Forgery of passports, hunting or fishing licences, logbooks, route sheets, certificates and attestations (Art. 198 to 210 of the PC)	1

2.3.5 Real estate property
Seizures

Table 56: Real estate property – seizures – case type

Case type	Number	Value
National cases	7	€2,100,000

Table 57: Real estate property – seizures – money laundering by value

	Money laundering	Other cases
National cases	€1,050,000	€1,050,000

Figure 50: Real estate property – seizures – money laundering by value



Table 58: Real estate property – seizures – legal basis

Legal basis	Number of decisions	Number	Value
Judicial investigation (Art. 66 CCP)	5	7	€2,100,000

2.1

million Euros

In 2024, the judicial authorities seized **7 real estate properties** for a value of **€2,100,000**.

For a better understanding of the figure and table below, please refer to the comments on page 28.

Figure 51: Real estate property – seizures – top 3 by value

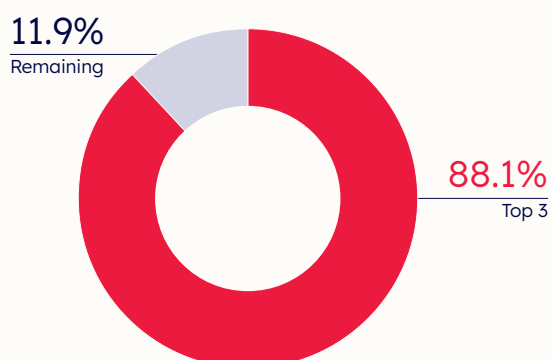


Table 59: Real estate property – seizures – predicate offences – top 5

Rank	Predicate offence	Number of cases	Value (€ million)
1	Breach of trust (Art. 491 to 495 of the PC)	3	1.850
2	Falsification of documents (Art. 193 to 214 of the PC)	3	1.300
3	Scams and acts of deception (Art. 496 to 504 of the PC)	2	1.050
4	Offence and attempted offence under Article 451 of the Social Security Code	1	0.750
5	Theft committed without violence or threat (Art. 463 to 467 of the PC)	1	0.300

At least one of the five offences above is found in four cases totalling €2.100 million in value of seized real estate.

2.3.6 Vehicles
Seizures

Table 60: Vehicles – seizures – case type

Case type	Number	Value
National cases	461	€2,435,000

Table 61: Vehicles – seizures – money laundering by value

	Money laundering	Other cases
National cases	€157,000	€2,278,000

Figure 52: Vehicles – seizures – money laundering by value

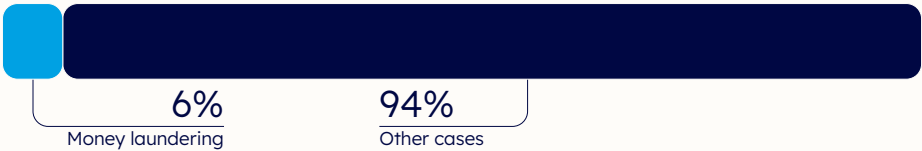


Table 62: Vehicles – seizures – legal basis

Legal basis	Number of decisions	Number of assets	Value (€ million)
Mini-investigation (Art. 24-1 CCP)	1	1	0
Flagrante delicto felony or misdemeanour (Art. 31 CCP)	434	444	€2,130,000
Judicial investigation (Art. 66 CCP)	13	13	€261,000
Preliminary enquiry (Art. 33 CCP)	3	3	€45,000
Total	451	461	€2,435,000

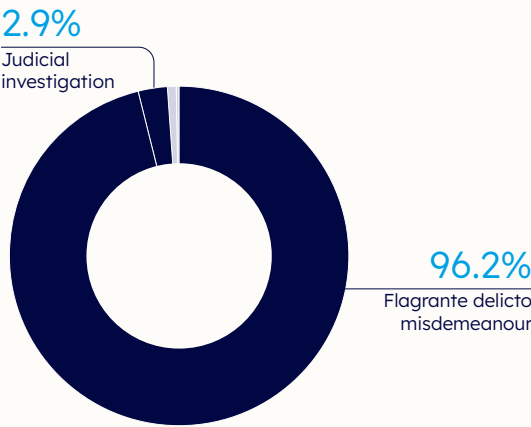


Figure 53: Vehicles – seizures – legal basis by number of decisions

2.435

million Euros

In 2024, the BGA recorded the seizure of **461 vehicles** for an estimated value of **€2,435,000**.

For a better understanding of the figure and table below, please refer to the comments on page 28.

Figure 54: Vehicles – seizures – top 5 by value

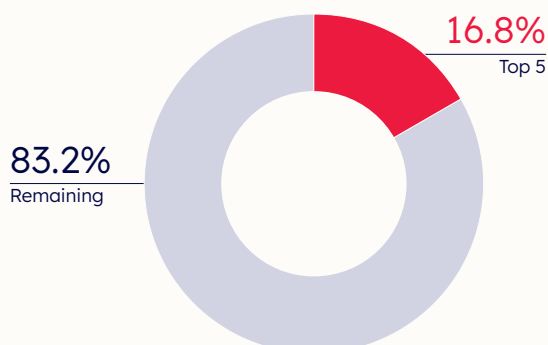


Table 63: Vehicles – seizures – predicate offences – top 5

Rank	Predicate offence	Number of cases	Value
1	Traffic offences	405	€2,015,000
2	Breach of trust (Art. 491 to 495 of the PC)	5	€185,000
3	Scams and acts of deception (Art. 496 to 504 of the PC)	4	€157,000
4	Violation of the Law of 19 February 1973 on the sale of medicinal substances and the fight against drug addiction (Art. 8.1a and 8.1b)	11	€90,000
5	Theft without violence or threats (Art. 463 to 467 of the PC)	7	€76,000

At least one of the five offences above is found in 424 cases totalling €2,290,000 in value of seized vehicles.

Decisions

Table 64: Vehicles – decisions – case type

Case type	Number	Value
National cases	404	€341,000

Table 65: Vehicles – decisions – money laundering by value

	Money laundering	Other cases
National cases	€43,000	€297,000

Figure 55: Vehicles – decisions – money laundering by value

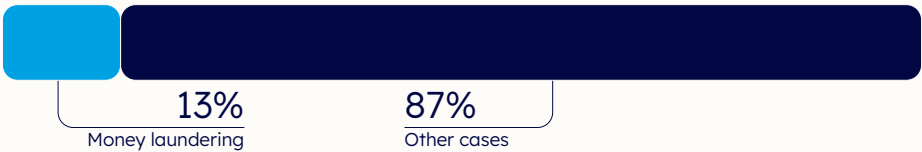


Table 66: Vehicles – decisions – legal basis

legal basis	Number of decisions	Number of assets	Value of assets
Return ordered by the Council Chamber (Art. 68 of the CCP)	63	64	€0*
Confiscation ordered on the merits (Art. 31 of the PC)	187	192	€322,000
Return ordered on the merits (Art. 32 of the PC)	143	147	€0*
Allocation ordered on the merits (Art. 32 of the PC)	1	1	€19,000
Total	394	404	€341,000

* Value not indicated for returns

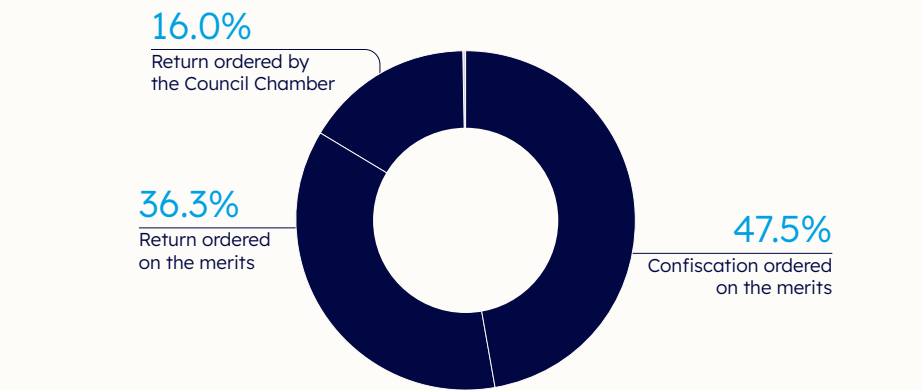


Figure 56: Vehicles – decisions by legal basis

0.341

million Euros

In 2024, courts rendered **394 decisions** concerning **404 vehicles** of a value of **€341,000**.

0.322

million Euros

In 2024, trial courts ordered the **confiscation of 192 vehicles** for a value of **€322,000**.

For a better understanding of the figure and table below, please refer to the comments on page 31.

Figure 57: Vehicles – decisions – top 5 by value



Table 67: Vehicles – decisions – predicate offences – top 5

Rank	Predicate offence	Number of cases	Value
1	Traffic offences	315	€225,000
2	Violation of the Law of 19 February 1973 concerning the sale of medicinal substances and the fight against drug addiction (Art. 8.1a and 8.1b)	21	€31,000
3	Scams and acts of deception (Art. 496 to 504 of the PC)	3	€30,000
4	Falsification of documents (Art. 193 to 214 of the PC)	4	€29,000
5	Fencing of objects obtained through a felony or a misdemeanour (Art. 505 and 506 of the PC)	8	€28,000

At least one of the five offences above is found in 345 cases totalling €285,000 in vehicle value with a decision.

2.3.7 Other assets
Seizures

Table 68: Other assets – seizures – case type

Case type	Number	Value
National cases	474	€57,000

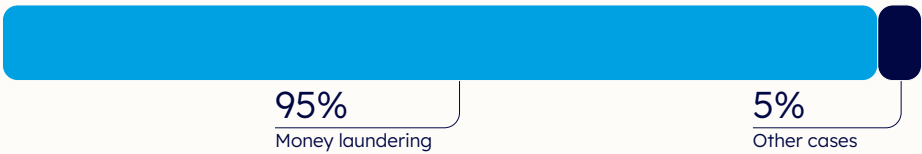
Table 69: Other assets – seizures – asset type

Other asset type	Number	Value*
Food	6	€15,000
Animal	11	-
Weaponry	0	-
Jewellery	78	€28,000
Communication	59	-
Documents	20	-
Currency	48	€1,000
Electronics	20	-
(Asset) generic	120	-
(Asset) digital	2	-
Tool	13	-
Artwork	4	€13,000
Drugs	75	-
Clothing	18	-

Table 70: Other assets – seizures – money laundering by value

	Money laundering	Other cases
National cases	€54,000	€3,000

Figure 58: Other assets – seizures – rate of money laundering by value



57,000

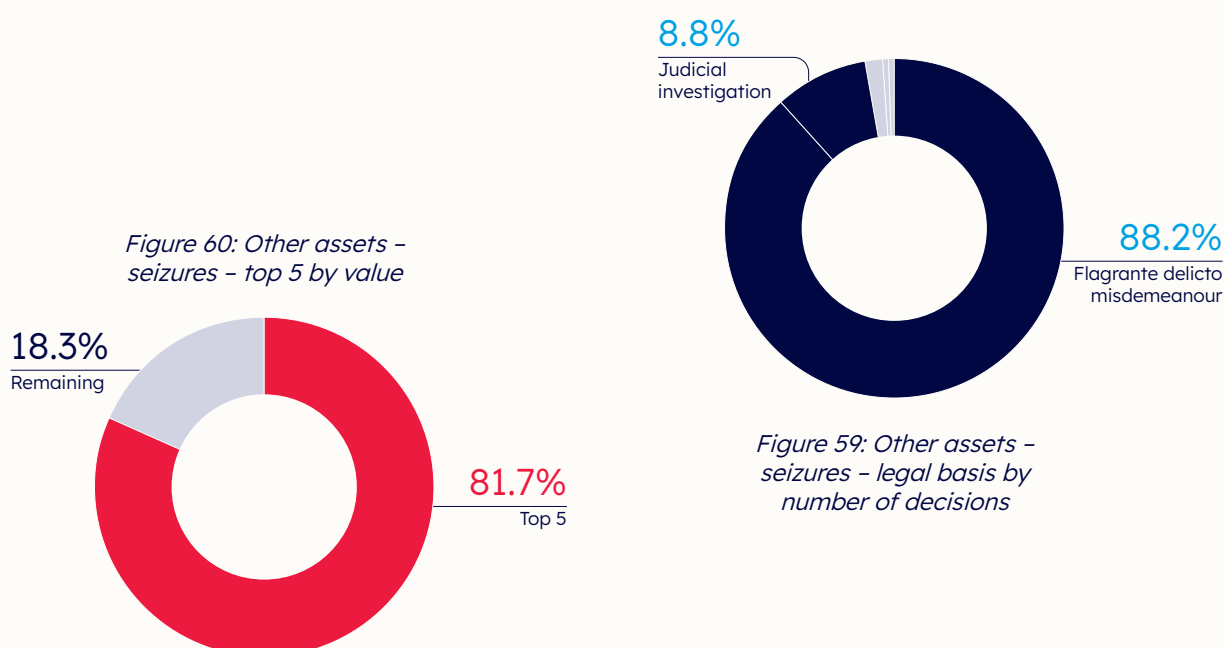
Euros

In 2024, the BGA recorded the seizure of **474 other assets** for an estimated value of **€57,000**.

* Approximate value at the time of seizure

Table 71: Other assets – seizures – legal basis

Legal basis	Number of decisions	Number	Value
Mini-investigation (Art. 24-1 CCP)	4	9	€0
Flagrante delicto felony or misdemeanour (Art. 31 CCP)	241	407	€3,000
Preliminary enquiry (Art. 33 CCP)	2	2	€0
Judicial investigation (Art. 66 CCP)	24	51	€41,000
European Public Prosecutor's Office (EPPO) (Art. 136-48 CCP)	1	5	€13,000
Total	272	474	€57,000



For a better understanding of Figure 60 and Table 72, please refer to the comments on page 28.

Table 72: Other assets – predicate offences – top 5

Rank	Predicate offence	Number of cases	Value
1	Violation of the Law of 10 August 1915 concerning commercial companies	3	€34,000
2	Association formed for the purpose of harming persons or property and criminal organisation (Art. 322 to 326 of the PC)	4	€20,000
3	Bankruptcy (Art. 489 to 490 of the PC)	2	€15,000
4	Forgery of authentic and public documents, commercial or banking documents and private documents (Art. 194 to 197 of the PC)	1	€13,000
5	Violation of the amended Law of 12 February 1979 on value added tax	1	€13,000

At least one of the five offences above is found in eight cases totalling €54,000 in value of other seized assets.

Decisions

Table 73: Other assets – decisions – case type

Case type	Number	Value
National cases	127	€16,000

Table 74: Other assets – decisions – asset type

Other asset type	Number	Value
Food	0	-
Animal	0	-
Weaponry	0	-
Jewellery	3	-
Communication	34	-
Documents	0	-
Electronics	15	-
(Asset) generic	23	€16,000
(Asset) digital	1	-
Tool	1	-
Artwork	0	-
Drugs	0	-
Clothing	18	-

Table 75: Other assets – decisions – money laundering by value

	Money laundering	Other cases
National cases	€16,000	€0

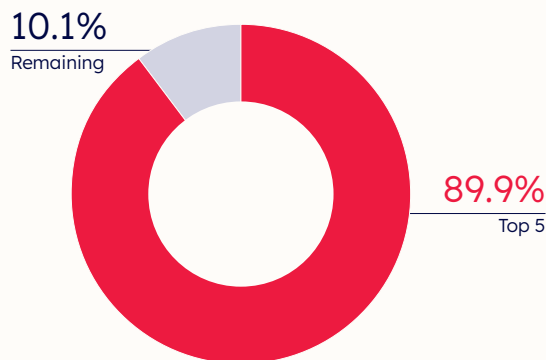
16,000
Euros

In 2024, the trial courts ordered the **allocation of 2 other assets** for a value of **€16,000**.

Table 76: Other assets – decisions – legal basis

Legal basis	Number of decisions	Number of assets	Value of assets
Release ordered by the State Prosecutor's Office (Art. 33 (8) of the CCP)	0	0	€0
Release ordered by the Office of the investigative judge (Art. 67 of the CCP)	1	9	€0
Return ordered by the Council Chamber (Art. 68 of the CCP)	10	13	€0
Confiscation ordered on the merits (Art. 31 of the PC)	1	1	€0
Return ordered on the merits (Art. 32 of the PC)	81	102	€0
Allocation ordered on the merits (Art. 32 of the PC)	1	2	€16,000
Total	94	127	€16,000

Figure 62: Other assets – decisions – top 5 by value



10.6%

Return ordered by the Council Chamber

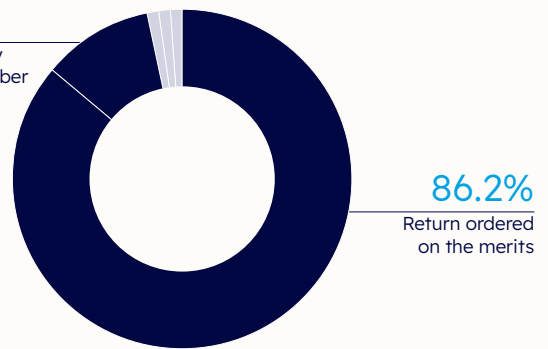


Figure 61: Other assets – decisions by legal basis

For a better understanding of Figure 62 and Table 77, please refer to the comments on page 31.

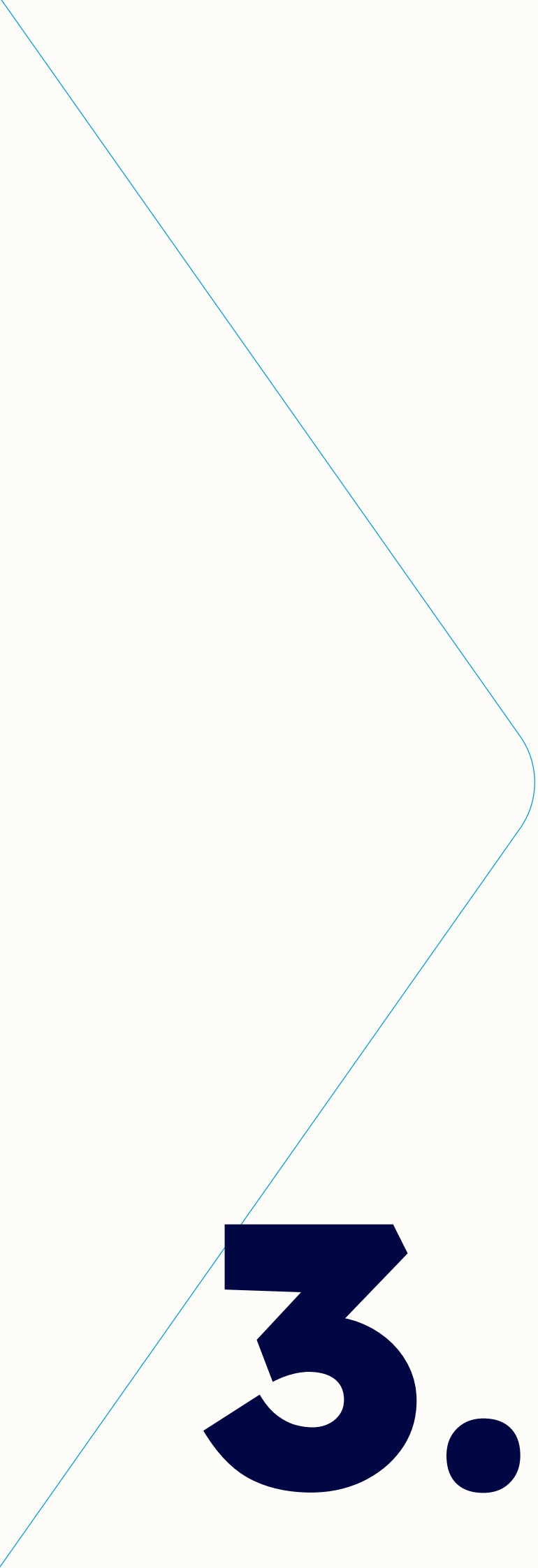
Table 77: Other assets – decisions – predicate offences – top 5

Rank	Predicate offence	Number of cases	Value
1	Falsification of documents (Art. 193 to 214 of the PC)	7	€16,000
2	Scams and acts of deception (Art. 496 to 504 of the PC)	6	€16,000
3	Fencing of objects obtained through a felony or a misdemeanour (Art. 505 and 506 of the PC)	4	€16,000
4	Misappropriation (Art. 240 of the PC)	1	€16,000
5	Usurpation of functions, titles or names (Art. 227 to 232bis of the PC)	1	€16,000

At least one of the five offences above is found in 10 cases totalling €16,000 in value of other assets with a decision.



AUCTIONS



3.

A successful luxury watch auction

In 2024, the Bureau de gestion des avoirs (Asset Management Office, BGA) orchestrated a remarkable auction, highlighting its ability to manage and enhance the value of complex assets. This sale, which focused on an exceptional collection of luxury watches, was a resounding success.

On 8 June 2024, at the Casino de Mondorf, 150 confiscated watches were auctioned, attracting the attention of collectors and watch enthusiasts from around the world. These pieces, estimated to be worth between €300 and €150,000, included rare and sought-after models, such as an 18-carat gold Vacheron Constantin Grande Complication, which attracted keen interest among bidders.

Organised by the BGA, the sale attracted 500 potential bidders on site and another 1,000 online, highlighting its international appeal. 147 watches found new owners, some fetching prices well above their initial estimates, reflecting their rarity and value on the collectors' market.

The watches offered at this sale represented a range of styles and horological complications, from classic models to contemporary creations, each with its own history and prestige. This diversity attracted a wide range of bidders, from fine watch enthusiasts to savvy investors.

The proceeds from the sale, amounting to €1.8 million, were donated in full to the Fund for Combating Certain Forms of Crime, supporting the fight against money laundering, terrorist financing and drug trafficking. This initiative illustrates the BGA's commitment to transforming confiscated assets into resources for causes of public interest.

The auction organised by the BGA not only demonstrated its effectiveness, but also highlighted the exceptional value of the timepieces offered for sale.

147
watches

147 luxury watches
were sold for **€1.8 million**
to benefit the Fund for
Combating Certain Forms
of Crime





Lot n° 31

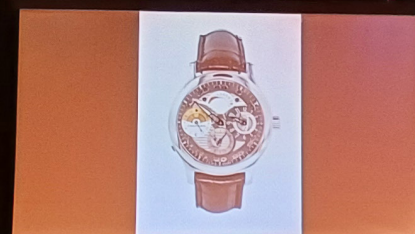
ENCHÈRES NON COMMENCÉES

EUR
USD
GBP
CNY

Chopard LUC N°1181966 Edition limitée
10/250 Montre bracelet pour homme
en acier, cadran gris argenté, aiguille
des heures décorée, cirouille des

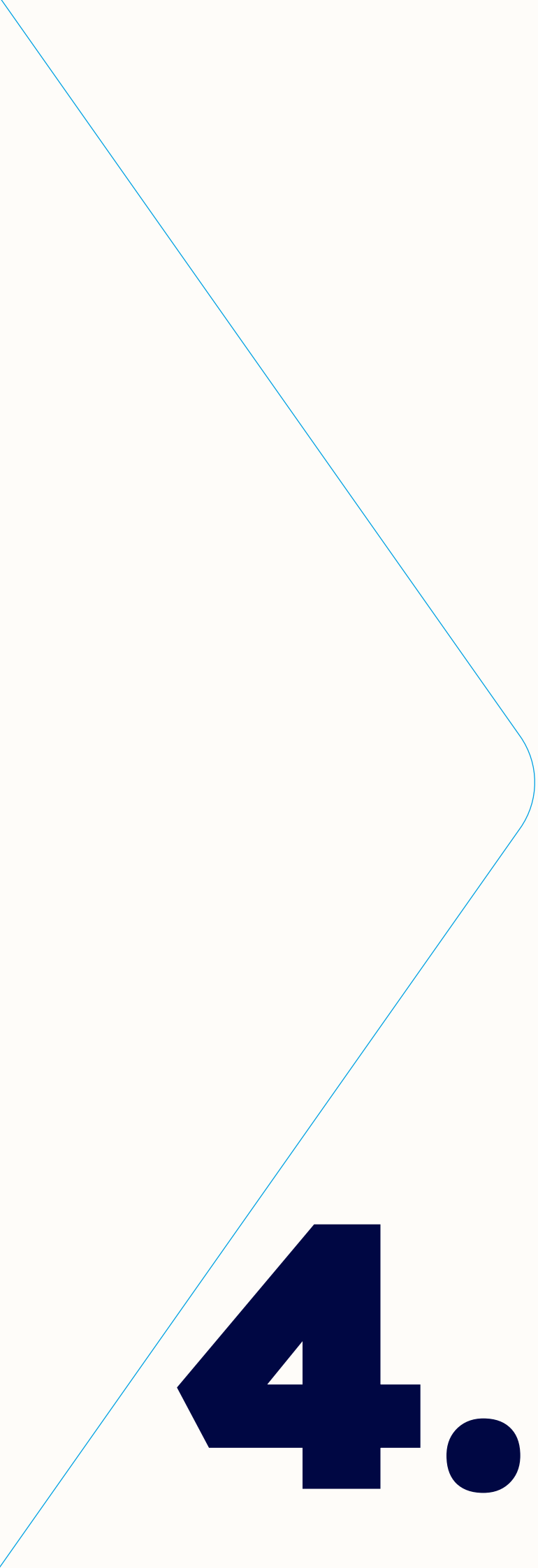
Estim. 2 000 - 4 000 €

DROUOT.com





REFLECTIONS AND PROPOSALS



4.

The findings in our first activity report for 2022-2023 remain relevant.

Whenever the law mandates the management of a category of assets to the BGA, **the figures improve.**

Thus, in 2024, 303 credit balances worth €144.994 million were seized. In 2023, these figures were 227 credit balances totalling €124.698 million. As of 31 December 2024, the inventory of credit balances as at 31 December 2024 increased both in number, by 889, and in value, by €133.527 million. The increase in inventory is greater than the seizures made during the year.

In 2024, 36 securities accounts with an estimated value of €149.624 million were seized. In 2023, these figures were 16 securities accounts worth €22.414 million. As of 31 December 2024, the inventory of securities accounts increased by 101 in number and €89.62 million in value. Here too, the increase in inventory is greater than the seizures made during the year.

In 2024, 386 cash amounts totalling €0.569 million were seized. In 2023, these figures were 246 cash amounts totalling €0.166 million. As of 31 December 2024, the inventory of cash increased by 559 in number and by €1.933 million in value. For cash, the increase in inventory exceeds seizures during the year. The explanation lies in the fact that in 2024, the BGA collected cash that had been lying dormant in the treasury of the Luxembourg State Prosecutor's Office, including €2.474 million and €0.970 million.

Virtual assets, also known as crypto-assets, occupy a special place. Although their management by the BGA is mandatory, seizures of virtual assets are struggling to take off, with six cases in 2024 and none in 2023. This is a cause for concern, as the 2020 vertical assessment of the risks of money laundering and terrorist financing of virtual asset service providers highlights the risks posed by the use of virtual assets by criminals³. The BGA, whose remit includes organising information and training initiatives, intends to hold an event on this topic in 2026.

³<https://mj.gouvernement.lu/dam-assets/cases/blanchiment/ML-TF-vertical-risk-assessment-on-VASPs.pdf>

For vehicles and other assets, whose management by the BGA is optional, the situation has hardly changed.

In 2024, the BGA recorded 461 seized vehicles worth €2.435 million and 474 other seized assets with an estimated value of €57,000. These figures have been rising since 2023, representing an increase of 439 vehicles, but appearances are deceiving. For the most part, these are not vehicles whose management has been entrusted to the BGA during an investigation or inquiry, but confiscated vehicles whose management has been entrusted to it by the General State Prosecutor as part of the execution of sentences with the aim of selling them.

As in 2023, most deputy State Prosecutors and investigative judges are reluctant to entrust the BGA with the management of other seized assets. Whatever the reasons, the situation remains unchanged.

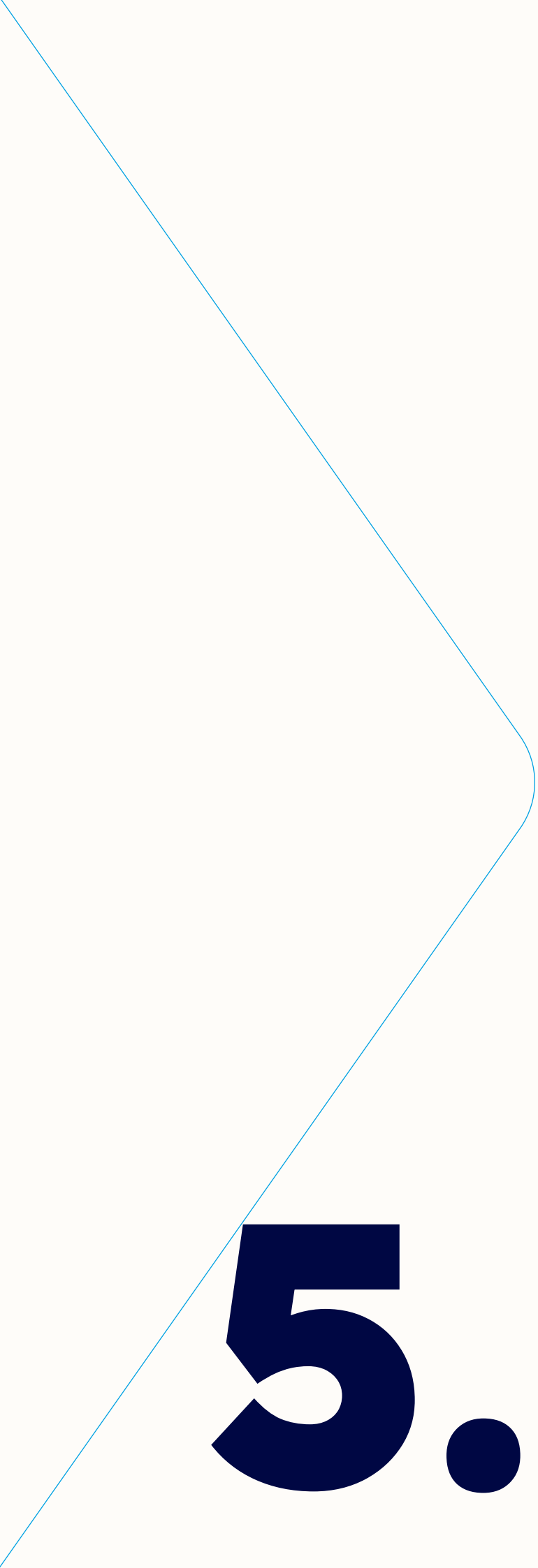
The good news is that the proposals made in our previous activity report have been widely debated in a working group tasked with drafting a preliminary draft law on the transposition of Directive (EU) 2024/1260 on the recovery and confiscation of assets, in which the BGA has actively participated. A bill is expected to be tabled in the last quarter of 2025. The deadline for transposing the directive is 23 November 2026.

We will therefore return to these proposals as the parliamentary work progresses.

NOTES



APPENDIX



5.

Decisions 2023

Statistics on decisions rendered between 1 January and 31 December 2023 had not yet been consolidated at the time of the 2023 annual report.

The BGA's statistics provide an overview of the categories of assets covered by a provisional or final decision.

Table 78: Decision in 2023 by category

Category	Number of assets	Value (€ million)
Credit balances	63	20.064
Securities accounts	10	2.053
Real estate property	1	0.655
Cash	55	0.174
Motor vehicles	42	0.075
Other assets	20	0.000
Total	191	23.021

23

million Euros

In 2023, the BGA recorded **116 decisions** for a value of **€23.021 million** concerning **191 assets**.

In terms of breakdown by number, credit balances (33.0%), cash (28.8%) and motor vehicles (22.0%) account for almost nine-tenths of the assets covered by a court decision. However, when broken down by value, credit balances (87.2%) and securities accounts (8.9%) account for almost all (96.1%).

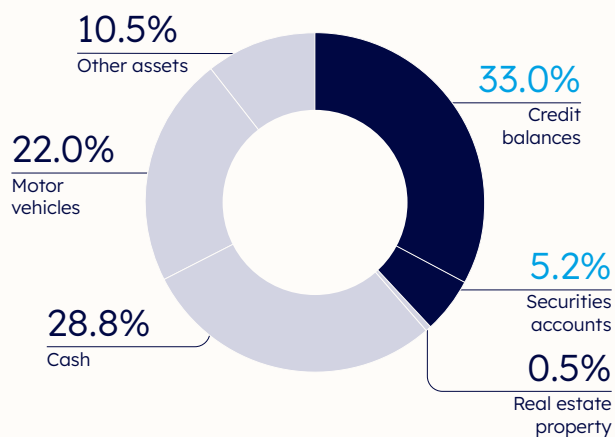


Figure 63: Decisions in 2023 by category and number

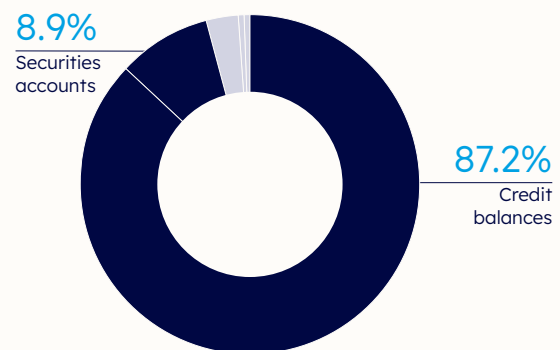


Figure 64: Decisions in 2023 by category and value

Table 79: Decisions in 2023 – money laundering by value

Case type	Money laundering (€ million)	Other cases (€ million)
National cases (NC)	12.461	7.974
Passive mutual legal assistance (PMLA)	2.484	0.101
Total	14.945	8.075

Figure 65: Decisions in 2023 – NC – rate of money laundering by value



Figure 66: Decisions in 2023 – PMLA – rate of money laundering by value



Looking at the type of decisions handed down, we see that the equivalent value of the only real estate property confiscated (€0.655 million) was awarded to an injured party. Most of the cash was returned (€0.126 million) and some was confiscated (€0.038 million). Motor vehicles were confiscated (€0.070 million).

Most of the credit balances were returned by decision of a Council Chamber (€11.654 million), followed by releases (€4.321 million), returns on the merits (€2.432 million) and confiscations (€1.654 million).

Most securities accounts were subject to release (€0.907 million), followed by confiscations (€0.595 million) and returns ordered by the Council Chamber (€0.550 million).

In 2023, the BGA recorded 116 decisions worth €23.021 million, broken down as follows:

Table 80: Decisions in 2023 by legal basis

Legal basis	Number of decisions	Number of assets	Value of assets (€ million)
Release ordered by the State Prosecutor's Office (Art. 33 (8) of the CCP)	0	0	0
Release ordered by the Office of the investigative judge (Art. 67 of the CCP)	7	20	5.230
Return ordered by the Council Chamber (Art. 68 of the CCP)	13	37	12.183
Confiscation ordered on the merits (Art. 31 of the PC)	60	76	2.358
Return ordered on the merits (Art. 32 of the PC)	38	53	2.558
Allocation ordered on the merits (Art. 32 of the PC)	2	7	0.690
Total	116	191	23.021

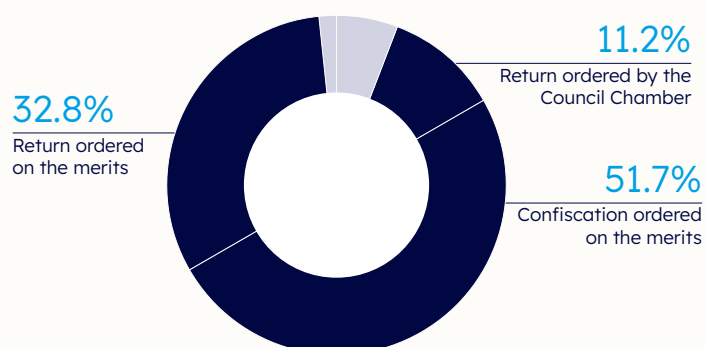


Figure 67: Decisions in 2023 by legal basis

Provisional decisions handed down before the final ruling by the State Prosecutor (State Prosecutor's Office), the investigative judge (Office of the investigative judge) or by a District Court or Court of Appeal ruling in Council Chamber (CHACO) represent 17.2% in number and 75.6% in value of decisions handed down.

Final decisions on the merits, which are no longer subject to ordinary (opposition or appeal) or extraordinary (cassation) appeals, represent 82.8% in number and 24.4% in value of the decisions rendered.

For a better understanding of the figures and tables on this page, please refer to the notes on page 31.

Figure 68: Decisions in 2023
- **national cases** - top 5 by
value

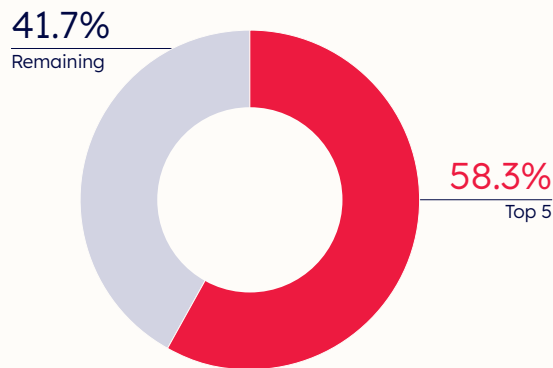


Figure 69: Decisions in 2023
- **passive mutual legal
assistance** - top 5 by value

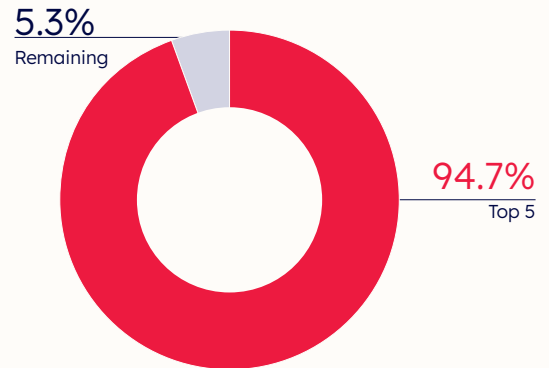


Table 81: Decisions in 2023 - national cases - predicate offences - top 5

Rank	Predicate offence	% of cases	Value (€ million)
1	Violation of the Law of 10 August 1915 concerning commercial companies	4.9	15.141
2	Breach of trust (Art. 491 to 495 of the PC)	7.8	13.466
3	Falsification of documents (Art. 193 to 214 of the PC)	8.7	13.452
4	Scams and acts of deception (Art. 496 to 504 of the PC)	6.8	11.699
5	Forgery of authentic and public documents, commercial or banking documents and private documents (Art. 194 to 197 of the PC)	1.0	11.669

At least one of the five offences above is found in 16.5% of national cases, totalling €16.975 million in value of decisions in 2023.

Table 82: Decisions in 2023 - passive mutual legal assistance - predicate offences - top 5

Rank	Predicate offence	% of cases	Value (€ million)
1	Violation of the Law of 19 February 1973 on the sale of medicinal substances and the fight against drug addiction (Art. 8.1a and 8.1b)	50.0	2.484
2	Falsification of documents (Art. 193 to 214 of the PC)	16.7	0.049
3	Violation of the Labour Code	16.7	0.049
4	Illegal trafficking of migrants (Art. 382-4 to 382-5 of the PC)	16.7	0.049
5	Scams and acts of deception (Art. 496 to 504 of the PC)	16.7	0.030

At least one of the five offences above is found in 83.3% of passive mutual legal assistance cases, totalling €2.563 million in value of decisions in 2023.

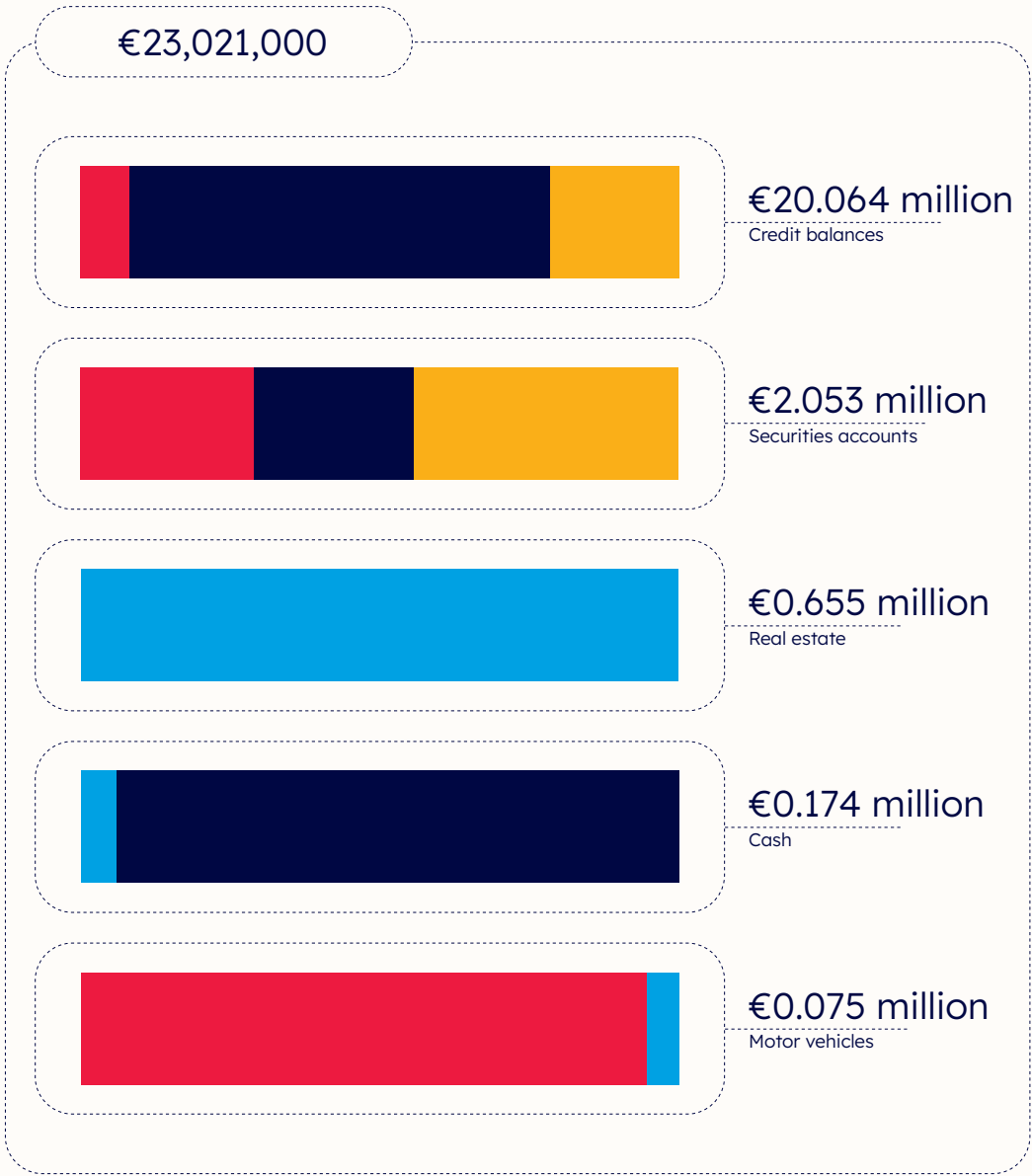


Figure 70: Nature of decisions in 2023 by value

● Confiscation ● Allocation ● Return ● Release from seizure

For more data:
Please see tables 78, 81 and 82

Table 83: Provisional decisions in 2023 by category

Category	Release	Provisional return
Credit balances	€4,322,000	€11,633,000
Securities accounts	€908,000	€551,000
Total	€5,230,000	€12,184,000

Table 84: Final decisions in 2023 by category

Category	Return	Allocation	Confiscation
Credit balances	€2,432,000	€22,000	€1,655,000
Real estate property	-	€655,000	-
Securities accounts	-	-	€595,000
Cash	€126,000	€8,000	€38,000
Motor vehicles	-	€4,000	€70,000
Total	€2,559,000	€690,000	€2,358,000



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Virtual assets: Virtual assets, also known as crypto-assets, are a digital representation of value that is not issued or guaranteed by a central bank or public authority, is not necessarily linked to a legally established currency, and does not have the legal status of currency or money, but which is accepted as a means of exchange by individuals and can be transferred, stored and exchanged digitally⁴.

⁴ Article 1, paragraph 20bis, of the amended Law of 12 November 2004 on the fight against money laundering and terrorist financing

Disposal (aliénation): Seized assets may be sold under certain conditions. While an investigation or inquiry is ongoing, the investigative judge or the Council Chamber may order the disposal of seized assets if there is a risk of significant depreciation or if the costs are not proportionate to its value. The investigative judge may also order the disposal of seized assets that have not been claimed for more than six months. After a case has been referred for trial, the court hearing the case in Council Chamber may also order the disposal of assets as long as no final decision has been rendered⁵.

⁵ Articles 580 and 581 of the CCP

Confiscation: Special confiscation consists of depriving the convicted person of assets, the ownership of which is transferred to the State. The object, proceeds and benefits of an offence may be confiscated, as may the assets substituted for them.⁶ Instruments that were used or intended to be used to commit an offence may also be confiscated, subject to the bona fide owner. Confiscation is ordered by the trial court or court of appeal hearing the case on the merits.

⁶ Article 32 (2), 1° and 3° of the PC

Confiscation by equivalent: Confiscation by equivalent allows for the confiscation of assets belonging to the convicted person, of a monetary value equivalent to the object or proceeds of an offence, if these cannot be found for the purposes of confiscation.⁷

⁷ Article 32 (2), 4° of the PC

Extended confiscation: Extended confiscation allows, under certain conditions, the confiscation of assets belonging to the convicted person or over which they have free disposal, when neither the convicted person nor the owner, given the opportunity to explain the origin of the assets, has been able to justify their origin.⁸

⁸ Article 32 (2), 5° of the PC

Destruction: Seized assets may be destroyed under certain conditions. While an investigation or inquiry is ongoing, the investigative judge may order the destruction of assets that are perishable, dangerous or harmful, or whose possession is illegal or which cannot be valued.⁹

⁹ Article 580 of the CCP

Preliminary enquiries: Judicial police officers and agents conduct preliminary enquiries either on the instructions of the State Prosecutor or on their own initiative as long as no judicial investigation has been opened. The preliminary enquiry does not allow them to carry out coercive acts without the express consent of the person at whose premises the operation is taking place, such as searches and seizures. It should also be noted that no one may be deprived of their liberty during a preliminary enquiry.

International mutual legal assistance in criminal matters: This refers to cooperation between criminal justice authorities in different countries, which may vary in scope. It allows the judicial authority of the requesting country to send an international letter rogatory to a central authority or counterpart in the requested country, delegating to them the power to carry out certain acts on its behalf that it cannot perform itself. When a Luxembourg magistrate (State Prosecutor or investigative judge) sends an international letter rogatory abroad, this is referred to as active mutual legal assistance in criminal matters. When a Luxembourg magistrate executes an international letter rogatory issued by a foreign colleague on national territory, this is referred to as passive mutual legal assistance in criminal matters.

Flagrante delicto felony or misdemeanour: A flagrante delicto felony or misdemeanour is considered to be flagrante delicto if it is currently being committed or has just been committed, or if, within a very short time of the act, in principle 24 hours, the suspect is being pursued or is found in possession of objects or shows signs or evidence suggesting that they participated in the felony or misdemeanour. In cases of flagrante delicto, the judicial police officer and the State Prosecutor have certain powers that they do not normally have, including

the power to conduct searches at any time of the day or night. Persons against whom there is serious and consistent evidence of guilt may be held for 24 hours (police custody). At the end of this period, they are either released or brought before an investigative judge.

Judicial investigation: The State Prosecutor may request the investigative judge to conduct a judicial investigation, also known as a preliminary investigation, into specific facts referred to in the indictment. The investigating judge may carry out any investigative action necessary to establish the truth, including coercive measures. In particular, he or she may order seizures and searches, compel individuals to appear (summons to appear, warrants to bring or arrest) or deprive them of their liberty (preventive detention).

Release (mainlevée): Release consists of making seized assets available again. Thus, with the agreement of the State Prosecutor, the judicial police officer only retains the seizure of objects, data and documents useful for establishing the truth that were seized in flagrante delicto felony or misdemeanour¹⁰. The investigative judge may order, ex officio and at any time, the total or partial release of the seizures carried out¹¹.

¹⁰ Article 33 (8) of the CCP

¹¹ Article 33 (8) of the CCP

European Public Prosecutor's Office (EPPO): The role of the European Public Prosecutor's Office (EPPO) is to protect the financial interests of the EU by means of criminal law. It investigates cases of fraud involving European funds in excess of €10,000 and cross-border VAT fraud involving damage of at least €10 million. It is independent and, together with the Court of Justice of the EU, represents the justice pillar of the EU. It operates as a single office with a decentralised structure. Its headquarters are in Luxembourg and it has 42 offices in the participating Member States. **European Delegated Prosecutors** are part of the national judicial systems but remain independent of national governments and judicial authorities. They have the same powers and working conditions as national prosecutors. European Delegated Prosecutors conduct investigations and prosecutions in accordance with criminal law and national rules of criminal law and criminal procedure. They bring their cases before national courts.

[Source: EPPO European Public Prosecutor's Office, Annual Report 2023]

Provisional return: The accused, the defendant, the civil party or any other person who claims to have a right to an object placed in the hands of the court may request its return¹². Thus, as long as no final decision has been rendered, the Council Chamber of the District Court or the Court of Appeal or the trial court hearing the case may order the return of property seized in flagrante delicto felony or misdemeanour or during a judicial investigation.

¹² Article 68 of the CCP

Return ordered on the merits: Return ordered on the merits consists of returning seized assets to their rightful owner, either the defendant or the accused in the event of acquittal, or the injured party. It is ordered by the court hearing the case on the merits. Thus, a civil party may, for example, have an object of which they have been dispossessed returned to them. If this object no longer exists, the judge may order the confiscation of another item belonging to the convicted person and award its value to the injured party.

Seizure: The seizure of assets by a judicial authority has the effect of placing the assets in the hands of the court. This is a provisional measure decided by the State Prosecutor or the investigative judge, which prevents the owner of the assets (the seized party) or the person in possession of them (the third party seized) from moving, disposing of or destroying them.

In criminal matters, anything that is liable to confiscation may be seized. Criminal seizure differs from confiscation in that it does not result in the transfer of ownership of the seized assets to the State. Furthermore, seizure is a provisional measure, whereas confiscation is final.

NOTES



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