



Financial intelligence unit at Europol Participation of the National Tax and Customs Administration and its predecessor, the Tax and Financial Control Administration, in the work of the European Union Agency for Law Enforcement Cooperation



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Abstract

A few years after the creation of Europol (1999), the Hungarian Customs and Finance Guard became involved in the work of the organisation (2002), and the financial investigators have been active participants in the cooperation ever since. Although the investigative powers of the National Tax and Customs Administration, which was created in 2011 by the integration of the Hungarian Tax and Financial Control Administration, were transformed, this did not break, and even, if possible, rather strengthened cooperation with Europol in the fight against international organised crime. NTCA actively cooperates with the organisation at the expert and senior management level, uses its resources with appropriate effectiveness and participates in joint analyses, projects and operations. For a long time, it has been operating a successful hospitalisation program within the framework of the Hungarian liaison office. Europol increased its interest at the beginning of the decade, also in the customs enforcement activities of the customs authorities, in which NTCA also got involved.

Aim: To give an overview of the cooperation between Europol and the National Tax and Customs Administration.

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Methodology: The different areas of cooperation are presented by the authors based on the review of the available documents, the factual examination of the data and the experiences of conversations with liaison officers.

Findings: The National Tax and Customs Administration and its legal predecessor, the Hungarian Customs and Financial Guard, have been participating in the work of Europol since 2002. During this period, it was constantly present with liaison officers in joint tasks. NTCA's financial officers and investigators try to make full use of the support provided by Europol, but at the same time, given the global nature of serious international and organised crime, it is necessary to constantly examine the further possibilities inherent in cooperation.

Value: The article adequately reviews and presents the relationship between the HCFG, later the NTCA and Europol, as well as the strategic and practical results resulting from it. During the interviews with the liaison officers, the authors got to know the practical aspects of the cooperation in depth and presented them in this article.

Keywords: National Tax and Customs Administration, Europol, financial officer, criminal cooperation

The National Tax and Customs Administration (hereinafter: NTCA) and one of its predecessor organisations, the Hungarian Customs and Financial Guard (hereinafter: HCFG), have been working closely with Europol since 2002. The last 22 years of cooperation can be divided into three major periods: between 2002 and 2010, cooperation was conducted in respect of classic customs offences, which fell within the investigative competence of HCFG. On 1 January 2011 NTCA was established, and at the same time the range of offences falling within the competence of the organisation was significantly changed, with classic customs offences being replaced by offences more closely related to the main profile of the new organisation, namely the securing of revenue, and primarily those that are damaging to the budget. The organisational framework for cooperation with Europol remained unchanged, but the internal content of cooperation adapted to the changed competences. After 2020, the demand for contacts with customs authorities from the point of view of Europol increased, and a customs expert has already participated in the successful hosting programme run by NTCA. In this third period of cooperation, NTCA–Europol relations are characterised by a parallel cooperation in criminal and customs matters.

NTCA now uses the wide range of possibilities offered by Europol in its daily work, and in addition to information exchange, operational support and the use

of analyses have become part of its daily routine, as has the continuous presence of visitors at the liaison office in The Hague. The high importance of cooperation within the organisation is demonstrated by the fact that, since 2011, senior police and customs officers from the NTCA have regularly attended the European Police Chiefs Convention (EPCC), alongside senior police and customs officers from NTCA.

As the author, we have not written this article with the intention of analysing Europol's workings in detail, as it has already been covered in a number of ways. However, by reviewing the milestones and specificities of relevance to NTCA and its predecessor HCFG, we have the opportunity to illustrate the evolution of cooperation between Europol and the law enforcement authority and the potential of joint work.

When writing this article, we tried not to rely solely on the available facts and data, but we also had conversations with the liaison officers of the Europol Hungarian Liaison Office (hereinafter: EHLO) who have been serving at the office since its establishment and are still active NTCA staff, in order to get their experiences and opinions.

Following the basic idea of the present work, in terms of identifying the milestones of development, it can be said that the name Europol itself has acquired its current definition as a result of a process of development. The European police office, which was referred to as the *European Police Office* in Article K.1 of the Maastricht Treaty of 7 February 1992 ([URL1](#)) which laid the foundations for its creation is now known as the *European Union Agency for Law Enforcement Cooperation*.

The predecessor of Europol based in The Hague, started operations on 3 January 1994 in the form of the European Drugs Unit (EDU). Following the entry into force of the Europol Convention, Europol became fully operational on 1 July 1999. Its mandate was extended as from 1 January 2002 to cover all serious forms of international crime listed in the Annex to the Europol Convention. After several years of successful operation, the European Union Agency for Law Enforcement Cooperation was established by Regulation (EU) 2016/794 of the European Parliament and of the Council '*to supporting cooperation among law enforcement authorities in the Union*' ([URL2](#)). Its mission is to support '*Member States in their fight against terrorism, cybercrime and other serious and organised forms of crime*' ([URL3](#)).

Its activities focus on high-risk crimes at international level, many of which are subject to NTCA's investigative or law enforcement activities ([URL4](#)):

- VAT fraud,
- money laundering and asset tracing,

- intellectual property crime,
- infringements committed against excise goods.

However, the question arises legitimately as to how Europol carries out its statutory tasks, since it is not an ‘investigative authority’ in the classical sense, its officials do not use coercive means, but assist the work of the law enforcement agencies of the Member States by providing services and support. Europol’s staffs come from a variety of law enforcement agencies, including police, border police, gendarmerie, customs, finance and security services. This approach, based on cooperation between authorities, helps fill in missing information and reduces the scope for criminals ([URL5](#)).

What are the tasks that fall within the scope of the agency’s activities and in which NTCA is involved as a client and cooperating partner? In simple terms, it is the exchange of information, analysis of information, coordination of investigations and operational activities, participation in joint investigation teams, preparation of evaluation reports, development and sharing of expertise, technical and financial assistance, training, but also cooperation with other EU bodies and international partners, private parties.

We can also ask how the cooperation actually takes place. Under the Europol Regulation, each Member State has set up a national unit which acts as a liaison body for the competent authorities. In addition, national liaison offices, composed of liaison officers, facilitate the exchange of information between Europol and the Member States. In Hungary, the Europol National Unit (hereinafter: ENU) was established in February 2002, after the bilateral agreement between Hungary and Europol was signed on 4 October 2001, which created the legal conditions for cooperation between Hungary and the international organisation ([Hegyaljai, 2012](#)).

The ENU in Hungary is part of the International Law Enforcement Cooperation Centre (hereinafter referred to as ‘ILECC’). A designated colleague from the Principal Directorate for Criminal Matters of the NTCA (hereinafter referred to as ‘PDCM’) is on duty at ILECC on a weekly basis, in addition to a liaison officer representing the NTCA at the EHLO since 2002 ([URL6](#)). In 2002, more than two decades ago, there was already a reference to our liaison officer in the press: *‘László Salgó announced that another Hungarian liaison officer, Lieutenant Colonel János Juhász, who will represent the customs and financial police at Europol, is scheduled to start working in The Hague on 1 September.’* ([URL7](#)).

In terms of cooperation, it should be stressed that ILECC is an indispensable actor in cooperation with foreign counterparts and EU agencies, due to its central role in international criminal cooperation. It is also a great example of the extremely

high level of professionalism that helps investigative bodies to operate across borders around the clock in the most complex situations. The cooperation between the NTCA and ILECC is also exemplary, with direct professional contacts and smooth operation of official channels. As an excellent example of smooth cooperation, ILECC tirelessly supported the colleagues responsible for the preparation and implementation of the SIENA endpoints in the criminal directorates and PDCM, and shared its experience with us, serving as an example for the development of the system. We would like to mention here the work within the PDCM on the organisation and coordination of international cooperation in criminal matters. Together with the ILECC and the EHLO, the PDCM is responsible for exploiting the potential of Europol cooperation, for conducting and coordinating the exchange of information in a legally compliant, yet flexible and efficient manner, for improving the knowledge of investigative colleagues, and for developing the SIENA and EIS applications at NTCA level. Looking back, we can say with satisfaction that together we have laid the foundations for Europol cooperation.

Europol has been organising the European Police Chiefs Convention since 2010, and since 2015, EU customs chiefs have been represented at Director-General level. The PDCM, alongside the police, has been a regular participant in the meetings since 2011, and has presented presentations and case studies on several occasions. The main objective of police-customs cooperation is to guarantee a high level of security for citizens, the foundations of which were laid by the creation of the Trevi Group in 1976. The political foundations of this cooperation were subsequently further developed by the Tampere (1999) and The Hague (2004) programmes (see Freitas Valente, 2013). In order to strengthen the excellent cooperation between the NTCA and Europol, the Executive Director of Europol has visited Budapest twice and met with the senior management of the NTCA, first in 2018 and then in 2022.

Relations with Europol were governed by internal provisions throughout the period under review. At present, the detailed rules for contacts are laid down in the *Regulation 2049/2020/VEZ on the procedure for cooperation with international organisations and the institutions of the European Union and on the procedure for international cooperation agreements, issued by the Head of the National Tax and Customs Administration.*

Europol will provide the possibility for law enforcement authorities from countries with a liaison office to run so-called ‘hosting programmes’ to enable organisations involved in the EU agency’s work in the fight against organised crime and terrorism at Member State level to gain expertise in cooperation with Europol. The experts participating in the traineeship or ‘hosting’ programmes will gain experience in international criminal cooperation, the importance of

which is recognised by the police, HCFG and NTCA leaders. Participants in the programme are temporarily seconded to liaison offices at Europol headquarters in The Hague (Gonda, 2021).

The National Command of the HCFG (hereinafter: NC HCFG) started the traineeship programme in 2006, when it was still funded from its own budget, providing a three-month period for colleagues to gain and deepen their experience in international criminal cooperation. The programme was designed to improve the effectiveness of international cooperation in criminal matters at expert level. The NC HCFG staff members, who participated as trainees ('hospitans'), mainly in the field of criminal law, put the experience gained in The Hague into practice. This has increased the effectiveness of investigations and the prevention and detection of serious, organised and cross-border crime within the remit of the NC HCFG.

Immediately after the 2010 parliamentary elections, preparations began for the merger of Bureau for Taxation and Internal Revenue Service (IRS) and the NC HCFG.¹ The reason for the unification was the unified control of public revenues and the more efficient use of financial information. The aim was to collect taxes and customs revenues more efficiently, to fight financial crime more vigorously, to make better use of specialised information, to simplify procedures and to open up to customers through consolidated customer services (Bakai, 2022).

The new organisation, created on 1 January 2011, integrated the previously separate tax, customs and criminal activities, building on the traditions and best practices of its predecessors. At the same time, the range of offences falling within the remit of the new organisation has been significantly modified, with the classic customs offences being replaced by offences more closely linked to the main profile of the new organisation, namely the securing of revenue, and which are primarily damaging to the budget (URL8).

Given the significant cost of the traineeship programme for the sending agency, since 2011, funding for the secondment of trainees has been provided through various EU funds.

Firstly, an ISEC programme² enabled nine colleagues to gain experience over five hosting periods (sometimes two people participated at the same time) from 15 September 2011 to 06 December 2012.

1 Government Decision No 1147/2010 (VII.7.) on the appointment and duties of the Government Commissioner preparing the merger of the Tax and Financial Control Office and the Customs and Financial Guard.

2 HOME/2009/ISEC/AG/115 – Training program at the Europol, at the Customs Administration of the Republic of Bulgaria, at the Customs Administration of the Netherlands and at the German Customs Investigation Office for improving international criminal co-operation in order to fight against money laundering and detections originating from drug supply.

This was followed by three projects funded by the Internal Security Fund (ISF) to provide the financial cover. Following two BBA projects already implemented in previous years (BBA-5.2.1-2016-00003 *'Europol and FIOD Exchange and Visit'* and BBA-5.2.1/3-2017-00001 *'Europol Visits'*), the NTCA has been awarded a grant for, among others, ten Europol Traineeships in May 2020, under the project BBA-5.2.1/10-2019-00001 *'Europol Visits and International Study Visits to International Organisations'*. A total of 25 three-month placements have been organised at the EHLO between 2016 and 2022 in the framework of the three projects.

The NTCA, like other law enforcement agencies, is subject to continuous and increasing turnover, and the recruitment and retention of the so-called Generation Z in the tax service is a major challenge for the NTCA organisation as a whole. We must also consider opportunities for career progression and retention. *'The language barrier to working with Europol is not an issue for Generation Z, who almost without exception speak English at a proficiency level.'* (Bernschütz et al., 2016). *'Maintaining contact is significantly less of a challenge for them than for the older generation of investigators. In fact, it is precisely the use, maintenance and professional development of language skills that can make it very appealing to early career investigators, and thus also give them a sense of achievement in this area.'* (Gonda, 2021).

If we look at the various cooperation opportunities and support, the exchange of information as the most basic form of international criminal cooperation deserves to be highlighted. The SIENA (Secure Information Exchange Network Application) system, which ensures the secure exchange of information between Member States and between Member States and Europol, is operated by Europol. SIENA is capable of sending and receiving requests, which was previously only available between Europol and national units (ILECC in Hungary). From 2018, SIENA will also be available at the NTCA's criminal directorates, which will be able to send and receive requests to 24 other countries and several international organisations via secure channels, in addition to EU Member States.

The international success of the system is demonstrated by the fact that *'in 2023, the number of messages exchanged through SIENA reached an all-time high of 1.79 million, reflecting SIENA's role as the preferred communication channel for law enforcement in Europe. In the same year, more than 151,000 cases were initiated through SIENA.'* (URL9). The number of SIENA messages handled by NAV departments also reached a peak last year, with more than 900 messages sent and around 1,300 messages received in 2023.

There has been steady progress in the support and services provided by Europol. Among these is the so-called QUEST (Querying Europol Systems) web

service, which allows investigators to query EIS data through a database interface. This type of query is now also available to NTCA investigators, speeding up the verification of criminal data.

Beyond information management, there is of course a huge emphasis on operational support for investigations. The benefits of this are also effectively exploited by the NTCA's criminal and law enforcement experts. So-called Analysis Projects (APs) are used to carry out operational analyses and provide support to investigations on specific targets or types of crime. The NTCA is actively involved primarily in the MTIC (missing trader intra-community fraud), Smoke (excise) and Copy (counterfeit goods) analytical projects, and to a lesser extent in Sustrans (money laundering) and, where relevant, in the AP on asset recovery. According to the experience of the current NTCA Liaison Officer, Major András Bubriák, the two most prominent cooperation partners at present are MTIC and Smoke AP. He said that NTCA has traditionally been one of the most vocal contributors to MTIC, and we have been a member of Smoke AP since 2005, as one of the most active countries. He also stressed that the Copy analytics project has a strong customs and law enforcement dimension, and therefore its work is typically coordinated by the law enforcement area of the NTCA. This is also true for operations organised under the aegis of the fight against counterfeit goods, such as operations SHIELD, OPSON, IOS, SILVER AXE. We also participate as a top contributor in the work of Sustrans AP, with the role of the Office for the Prevention of Money Laundering and Terrorist Financing of the NTCA Central Directorate being of primary importance in this case.

In addition to the above, it is of course possible to request a number of services from Member States' authorities in the course of any investigation or operation falling within Europol's mandate, which can assist the proceedings by providing technical means, financial resources or expertise. We have already made extensive use of the available support on several occasions, including, for example, the use of the so-called mobile offices, whereby Europol staff equipped with a mobile office provided on-the-spot support for procedural actions in Hungary. We regularly use Europol's OSINT capabilities to collect information from open sources, analyse the content of technical devices or to access the content of encrypted devices.

Based on more than a year of experience as a liaison officer, our current liaison officer believes that, as far as concrete forms of cooperation are concerned, cooperation still typically involves the exchange of information and consultation of Europol databases. However, by extending the range of services used, we already regularly see Europol organising and funding operational meetings, coordinating the work of several APs involved. It is possible to request

the so-called Virtual Command Post (VCP) for the coordination of operations, secure communication. For cases falling within the Europol mandate, our liaison officer suggests sending a request for information to the AP concerned, thus allowing Europol to be aware of the case concerned. This is also important because assistance can be requested if it is based on a SIENA communication.

As regards customs cooperation, the role of the European Financial and Economic Crime Centre (EFECC), which coordinates the cooperation in this field and hosts the permanent secretariat of the Anti-Money Laundering Operational Network (AMON), is worth highlighting.

It can be seen that the role of customs authorities in Europol cooperation is steadily increasing. One of the current elements of this is the extension of SIENA to customs services, as well as the demand expressed by Europol in several fora for customs authorities to second officers to the Agency. This growing role of the ‘customs officer’ is manifested and framed by the so-called J-Customs forum at Europol, of which the NTCA liaison officer from Hungary is a member. J-Customs is in fact an advisory group at expert level, whose members are primarily the customs liaison officers of the Member States. However, it should be stressed that the group, which has 24 members, includes experts from third countries as well as EU Member States.

According to the EU Strategy to fight organised crime (2021–2025), *‘One of the key tools to implement the present Strategy and to step up efforts against organised crime structures through coordinated operations is the European Multidisciplinary Platform Against Criminal Threats (EMPACT). Since 2010, EMPACT enables Member States to identify the EU priority crime threats where collective action is needed 22 and to tackle these criminal threats through a structured cooperation at EU level between law enforcement, customs, tax authorities, magistrates, European institutions and agencies and, where relevant, third countries, international organisations and the private sector’* (URL10). The NTCA is actively involved in the three Operational Action Plans (OAPs) of the EMPACT Priority on Fraud, Economic and Financial Crime: the Missing Trader (MTIC) and the OAPs on Excise Fraud, Intellectual Property Crime, Counterfeiting of Goods and Counterfeiting of Currency (IPCCGC). Hungary is the leader of one action (operational action against designer fuels) and co-leader of another (analytical group and information exchange) under the excise fraud priority. The Chain Bridge operation, led by the NTCA, initially set up in the framework of the Visegrad Cooperation, has been the flagship of the fight against excise fraud in the framework of EMPACT for several years (Bakai, 2022).

Europol’s Serious and Organised Crime Threat Assessment, SOCTA (URL11) is the cornerstone of EMPACT in the EU. The NTCA also plays an active role

in its preparation, together with the police, by channelling available criminal and other relevant information to Europol.

Taking advantage of the financial support opportunities offered by Europol's annual High Value Grant (HVG) and Low Value Grant (LVG) calls, we have been actively applying since 2015, either individually or in partnership, for two EMPACT priority areas, excise fraud and MTIC fraud.

At the end of this article, we get an insight into the inner workings of Europol, with the help of former liaison officers who have served at the EHLO. We will find out what the liaison officers saw as the added value of working with the Agency and the difficulties they encountered.

Colonel János Juhász started as the first liaison officer of the predecessor NC HCFG on 1 September 2002, and held this position for the first time until the end of 2006. After a longer stint as a Europol official and a much shorter stint at the NTCA, Colonel spent another period as a liaison officer at EHLO from 2018 to 2022. According to him, during his first liaison period, drug-related offences and cigarette smuggling formed a significant part of the cases handled. Among the initial difficulties, he highlighted the systemic use of a high level of information classification by Hungarian law enforcement agencies, a practice that hampered cooperation for about one and a half years. He identified the possibility of building direct contacts as the greatest added value of liaison officer work. In addition, Europol is considered to be the best place to work in law enforcement in terms of working conditions. Regarding his second period as liaison officer, he mentioned as a fundamental change in the range of criminal offences dealt with by the NTCA, as budget fraud (e.g. VAT fraud) now constituted a significant proportion of cases instead of the classic 'smuggling' type of offences.

For perhaps the longest period of time, Colonel Imre Drabos, currently the head of the Directorate of Criminal Investigation of the South Transdanubian Directorate of the NTCA, has been the liaison officer. *With some 13 years of criminal (investigative) experience behind him and a much more limited knowledge of international cooperation, Mr. Drabos started his service as a staff member of the Europol Hungarian Liaison Office from 1 January 2009.* In his opinion, one of the most important components of the liaison officer profession is reciprocity and trust. In the spirit of this philosophy, he has sought to *build a high level of professional working relationship based on mutual trust with international partners, national liaison officers and investigators, Europol officials.* He believes that it is always the individual, the investigator, who is the engine of successful international criminal cooperation. He believes that *personal relationships are the key to success.* On the move to the new Europol headquarters in 2011 and internal reorganisation, he stressed that the *liaison network was also a safe point*

in this process. He highlighted the introduction of SIENA as a major step forward, which has put the liaison work on a new footing. This move marked the beginning of a new era in the work process, shifting the focus of liaison officers' work towards advocacy and the cultivation of personal professional relationships.

It can be concluded from the above that effective international cooperation in criminal matters is unthinkable without mutual trust, which is ultimately always driven by the professional who collects, analyses, evaluates, observes, intercepts, interrogates and investigates data. In other words, they do their work on the basis of common interests, ask for and provide assistance and seek cooperation. This applies to all employees of Member States' authorities, Europol, other EU agencies, international organisations, whether they are police officers, finance officers, prosecutors, judges or any other status. The provision of support and services by Europol to Member States' authorities is of strategic importance, and the last two decades have proven the added value of its potential for the NTCA. We have also learnt that we are able to identify opportunities and implement innovations in our professional work. Together, we are able to ensure the security of the citizens of the European Union, the availability of budget revenues, and effective action against organised crime and other serious transnational crime. After all, our aim is to help each other at international level.

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URL2: *Az Európai Parlament és a Tanács (EU) 2016/794 rendelete (2016. május 11.) a Bűnüldözési Együttműködés Európai Unió Ügynökségéről (Europol), valamint a 2009/371/IB, a 2009/934/IB, a 2009/935/IB, a 2009/936/IB és a 2009/968/IB tanácsi határozat felváltásáról és hatályon kívül helyezéséről*. <https://eur-lex.europa.eu/legal-content/HU/TXT/PDF/?uri=CELEX:32016R0794>

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Law and regulation

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