



Combating terrorist financing - Development of
the preliminary proceedings from 2018-2020 in
Germany

Executive Summary

16. Dezember 2022

1. Research Project

The Federal Ministry of Justice, Berlin (hereinafter “FMJ”) assigned KPMG AG Wirtschaftsprüfungsgesellschaft, Berlin (hereinafter “KPMG”), with order confirmation dated 7 July 2021, to undertake a research project and to report on the findings.

The reason for this research project was the National Risk Assessment, which all EU member states are obliged to conduct under Article 7 of the 4th EU Anti-Money Laundering Directive. The aim of the National Risk Assessment is to “identify, understand, manage and mitigate” risks regarding money laundering and terrorist financing. This research project was put out to tender in preparation for the Second National Risk Assessment.

Subject of the research project were preliminary and criminal proceedings concerning terrorist financing (hereinafter “TF”) in Germany, which were concluded in the years 2018 to 2020. The research project aimed at reviewing the content and development of preliminary and criminal proceedings and at identifying and analyzing the typologies of related offences, modus operandi and consequences of offences in a structured manner.

The research project aims to provide an overview of TF in Germany for the period 2018 to 2020 and to contribute to the Second National Risk Assessment. Data was collected and evaluated from various levels and included proceedings led by the Public Prosecutors’ Offices (Staatsanwaltschaften*, hereinafter “PPO”), the General Prosecutors’ Offices (Generalstaatsanwaltschaften, hereinafter “GPO”) and the Federal Prosecutor General of the Federal Court of Justice (Generalbundesanwalt beim Bundesgerichtshof, hereinafter “FPG”).

Prior to this concerning the period 2015 to 2017, a research project fe12/17 “National risk assessment: Combating money laundering and terrorist financing - Criminal and preliminary proceedings concerning terrorist financing in Germany from 2015 to 2017” (Forschungsvorhaben fe12/17 „Nationale Risikoanalyse Bekämpfung von Geldwäsche und Terrorismusfinanzierung (TF) - Ermittlungs- und Strafverfahren wegen Terrorismusfinanzierung in Deutschland von 2015-2017“, hereinafter “previous research project”) has been conducted in a similar constellation in 2018/2019 in a cooperative partnership with the Ludwig-Maximilians-Universität Munich (hereinafter “LMU”). The principal at that time was the Federal Ministry of Finance (hereinafter “FMF”). The evaluation included all proceedings opened in the federal states, that had led 95 % of the proceedings and that were conducted under Sec. 89a, b und c, 129a and b Strafgesetzbuch (German Criminal Code, hereinafter

“StGB”) as well as Sec. 18 Außenwirtschaftsgesetz (Foreign Trade and Payments Act, hereinafter “AWG”) and legally concluded between 2015 and 2017.¹

LMU represents the scientific advisory and supervisory body for this research project and thus plays a central role in its success. LMU was represented by Prof. Dr. Frank Saliger and Dr. Theresa Schweiger. Together, KPMG and LMU developed the methodology described below and coordinated regularly in all phases of the research project. Additionally, LMU submitted the requests for information and review of case files according to Sec. 476 Strafprozessordnung (German Criminal Procedure Code, hereinafter “StPO” - Transmission of Personal Data for Research Purposes) to the authorities in charge of the respective files.

The methodology from the previous research project was understood as a basis for discussion, however several extensions were applied.. The research team decided to include all federal states to increase the regional coverage, to close time gaps of the previous research project. All proposed changes were authorized by the FMJ.

All types of assets were subject of the research project on terrorist financing.

2. Methodology

The methodology applied is based on the previous research project, which was carried out for the first time for the research period 2015 to 2017. Contrary to the previous research project, the project team decided against limiting the research to certain federal states from which data was collected and evaluated. In order for both research projects to be comparable, it was aimed to reapply the methodology to the greatest extend possible but also to adapt the methodology for an even greater thematic and regional coverage of the relevant proceedings.

Analogous to the previous research project, the following criminal offences were classified as potentially relevant and considered over the whole research period: Sec. 89b StGB (Establishment of relations for purpose of committing serious violent offence endangering state) and Sec. 89c StGB (terrorist financing) as well as Sec. 129a StGB (Forming terrorist organizations) and Sec. 129b StGB (Foreign criminal and terrorist organizations; confiscation) and Sec. 18 AWG (Provisions on penalties).

Other criminal offences, such as offences against life, physical integrity, property or arson offences, which can also be linked to terrorist financing, were not considered for this research project. This would have required a preselection of the proceedings in question by the authorities in charge of the files, which would have been inconsistent with the claim

¹For the executive summary of the report of the research project Terrorist Financing 2019 cf. https://www.jura.uni-muenchen.de/fakultaet/lehrstuehle/saliger/aktuelles/dokumente/nationale_risikoanalyse_de.pdf, last retrieved on 5 July 2022.

of the research project to select the proceedings to be examined based on comprehensive, objective and comparable criteria.

The requests for access to files for proceedings conducted from 2018 to 2020 under Sec. 89a, b and c, 129a and b StGB and Sec. 18 AWG were submitted to the FPG, the GPO in all federal states and to all PPOs known from the previous research project. If the research team was informed about other authorities in charge of files, supplementary requests were submitted by LMU.

The research team was informed about a total of 4,648 proceedings conducted from 2018 to 2020 under the offences of the Criminal Code assessed as relevant. Hence, the basic population consisted of proceedings that were conducted under Sec. 89a, b und c, 129a and b StGB and § 18 AWG in the federal states as well as at the GPO. The final population, however, depended on the decision whether the requests for disclosure and file review under Sec. 476 StPO were granted.

To select the proceedings relevant to this research project from the total number of procedures conducted by the authorities, LMU requested the final orders of all proceedings concluded in the period from 1 January 2018 to 31 December 2020 that were conducted under Sec. 89a, b und c, 129a and b StGB and Sec. 18 AWG. The date of the final order was decisive. In case of an indictment, the decision date of the the indictment was taken into account, whereas in case of a penalty order, the date of penalty order was taken into account. Therefore, all judgements, penalty orders and terminations of proceedings, in which charges were brought or penalty orders were issued between 2018 and 2020, were taken into consideration, provided that the conclusion of the proceedings had been legally binding at the end of 2021.

The research team did not limit the requested final orders to any subject. All provided final orders were screened for the relevant norms or the defined relevance criteria.

Based on the experiences of the previous research project, LMU submitted applications to the GPO and PPO which had already been involved in the previous research project as well as to the GPO of the federal states that had not been included in the previous research project.

When receiving the written feedback on the 59 applications initially submitted and after direct coordination by telephone, the necessity of additional applications to further PPOs subordinated to the GPO became apparent. 75 GPO and PPO were addressed to grant access to case files. The FPG provided 64 proceedings based on an internal department query.

The authorities involved provided information on a total of 4,648 proceedings conducted in the research period under the above-mentioned criminal norms. 2,533 of these 4,648 proceedings were available for review and their closing orders were reviewed. These proceedings were administered by 47 different authorities in charge of the files. The remaining authorities had either provided information on no more than one proceeding or stated that they had not conducted any such proceedings during the research period. 2 authorities rejected the application.

The research team experienced that the discrepancy between the total number of proceedings according to information provided by the authorities and the number of final

orders actually provided was due to many proceedings being referred to another PPO, which led to multiple counts by the different PPOs. Also, the date of some final orders did not match the research period and were thus not included in the research project, although they were included in the statistics of the 4,648 proceedings. Additionally, some of the proceedings were not released by the responsible authorities for review or could not be examined because individual PPOs made their own preliminary selection of proceedings. The latter was justified with legislative reservation and the necessity to review case files in accordance with Sec. 476 par. 1 no. 1 StPO.

The total of 2,533 available final orders were screened by several members of the research team and evaluated according to a graded review scheme with regard to relevance for the research project. At first, it was examined whether the particular procedure was conducted under a relevant criminal code. If Sec. 89c StGB, Sec. 89a par. 2 no. 1 - 4 StGB a. F., Sec. 129a par. 5 no. 1 StGB, also in conjunction with Sec. 18 par. 1 no. 1a AWG were stated in the final order with regard to the provision prohibitions due to terrorism lists of the United Nations and the European Union, the associated proceedings were immediately classified as relevant without further examination. The same applied to the use of relevant terms in the final order that described a form of financing in context with terrorism. If these two selection criteria did not apply, the research team used a previously defined interpretation at the second level of the review scheme. According to this, proceedings were classified as relevant if the associated final orders contained indications of property offenses, document forgery offenses, use of money transfer systems, donations or other benefits to third parties, and the receipt of other benefits. In case of proceedings pursuant to Sec. 18 AWG relevance was also given if indications of exports of "dual use" goods (principle of usability of technologies or goods for civil as well as for military purposes) to the following countries were identified: Sri Lanka, Turkey, Syria, Kosovo, Tunisia, Pakistan, Afghanistan; or if indications of an abusive intervention of third parties became apparent. In case of proceedings with more than one person involved, relevant criteria included an elaborate crime plan and elaborate or expensive tools as well as indications of (attempted) offences against life and physical integrity.

If proceedings were not classified as relevant according to the first two levels of the review scheme, the proceeding was assessed as irrelevant. After reviewing and evaluating all final orders provided by the respective authority in charge of the files, the proceedings classified as irrelevant were sorted chronologically according to the date of the final order and every fifth proceeding was re-evaluated as a control sample. The entire case file of the sample proceeding was reviewed in order to minimize the risk of excluding relevant proceedings from the research project based on the final order only. If the review of the control sample confirmed that the proceeding was irrelevant, it was definitely excluded from the research project. Otherwise, it was selected for further evaluation.

Out of the amount of 951 proceedings the first 10 final orders established a pre-test for the review scheme. The results of these pre-tests confirmed the suitability of the review scheme and the design of the data collection sheet. However, the review scheme was adapted and the question of "dual use" for proceedings conducted under Sec. 18 AWG was included as a significant identifier for relevant proceedings.

967 of 2,533 proceedings were assessed as relevant using the methodology described above and evaluated based on the data collection sheet. This is a decrease of 10

percentage points in comparison to the previous research project. According to the research team, the decrease of relevant proceedings is due to the increased number of proceedings led by the Federal Office for Migration and Refugees (Bundesamt für Migration und Flüchtlinge – hereinafter “FOMR”). The refugee situation in 2015 led to a significant increase of FOMR-proceedings in the following years, which in turn resulted in an increasing number of proceedings under the criminal norms defined as relevant for this research project. However, the majority of these proceedings did not contain relevant indications for terrorist financing.

16 of 967 proceedings which were initially classified as relevant were later deemed irrelevant for this research project. On the one hand, these proceedings were based on facts related to asylum procedure matters in which individuals had made protective claims that triggered suspicions of terrorist financing. Narratives included alleged abduction or forced membership of the so-called Islamic State (hereinafter “IS”) in Syria or Taliban in Afghanistan as well as training on weapons or auxiliary work such as cleaning or transport services. The defendants eventually claimed to have successfully escaped the situation. Often the individuals faced deportation to their country of origin because the grounds for asylum were not acknowledged. On the other hand, proceedings which were subsequently classified as irrelevant contained fictitious matters created for denunciation. In these proceedings, random undefined groups of people were accused of supporting terrorist groups. Other proceedings were based on general accusations against the police of a federal state, certain politicians or staff of a certain hospital.

951 proceedings were assessed as relevant using the methodology described above. These formed the relevant data set of the research project. For these proceedings a full review was conducted by the research team, using a detailed data collection sheet.

Only few of these proceedings were marked as classified since the authorities in charge of the files usually had not provided such proceedings. Proceedings which had been provided for review but were fully marked with the note “Verschlussache – Nur für den Dienstgebrauch” (“Classified Documents – For internal use only” – hereinafter “VS-NfD”) were reviewed by team members with respective clearance. Proceedings containing only single classified documents were included in the evaluation and marked “VS” in the data collection sheet where applicable. Proceedings with a higher security level than “VS-NfD” were not provided.

3. Results

3.1 General Findings

For this research project, we evaluated the case files for 951 proceedings that had been classified as relevant. Most of the proceedings evaluated were led by the PPO. Compared to the number of proceedings led by the FPG and GPO, significantly more proceedings were classified as irrelevant based on the review of the final orders. Proceedings led by the FPG had a relevancy quota of 97 %, those led by the GPO of 46 %. The proceedings led by the PPO had the lowest relevancy quota with 27 %. The clear difference between

the relevancy quotas is due to a preselection conducted by the FPG based on internal queries using keywords. The research team is not aware that a similar thematic preselection was conducted by the GPO or the PPO.

Authorities from North Rhine-Westphalia provided the highest number of proceedings that were evaluated, approximately 26 %. Second ranked Baden-Wuerttemberg with approximately 16 %, followed by Berlin with approximately 14 % and Hesse with approximately 10 % respectively.

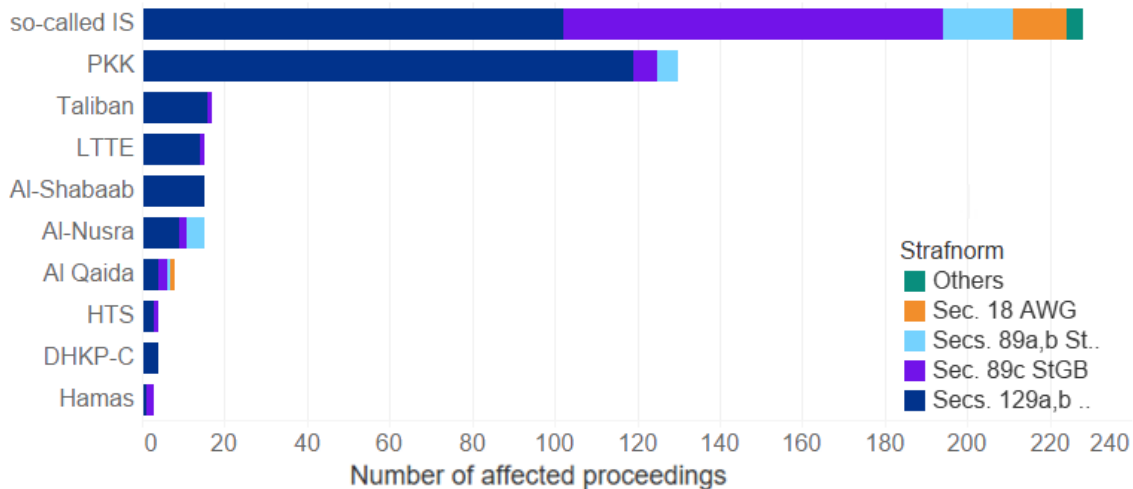
457 proceedings were conducted under Sec. 89c StGB, which was the leading norm in the course of the evaluated proceedings. 375 proceedings were conducted under Sec. 129a, b StGB and 77 proceedings were conducted under Sec. 89a, b StGB. Only 25 proceedings were conducted under Sec. 18 par. 1 AWG.

773 proceedings contained information about the specific type of terrorism. 587 of these proceedings contained a reference to Islamism, which was identified as the dominating type of terrorism in this research project. With 359 proceedings, the majority of them were led by the GPO. In 288 proceedings, the so-called IS was named as a beneficiary of financing.

174 proceedings can be assigned to foreign extremism. In 114 of these proceedings, the Kurdistan Workers' Party (hereinafter "PKK") was named as a beneficiary of financing. With 43 proceedings, the FPG led the most proceedings, followed by the GPO with 41 proceedings.

The design and set up of this research project, including the application process to access files, review proceedings and to evaluate final orders, did not limit the research project to evaluate Islamism and foreign extremist terrorism only. However, the evaluations during this research project showed that left- or right-wing political extremism were marginal. 2 proceedings can be assigned to left-wing political extremism, 9 proceedings can be assigned to right-wing political extremism respectively. One proceeding can be assigned to the new category of "Reichsbürger" ("Citizens of the Reich", a movement of right-wing groups and individuals) included in the 2021 Report of the Office for the Protection of the Constitution.

The following graph shows the top 10 beneficiaries of the financing activities mentioned in the proceedings. The so-called IS dominated by far.



Graph 1: Distribution of 10 most named terrorism organizations according to StGB and references as beneficiaries of financing activities

869 of 951 proceedings contained information on the type of asset used for financing. The large majority, 705 proceedings, named monetary funds as the type of asset used, either exclusively or in combination with material resources or certificates. Only 12 proceedings named certificates exclusively. Those were mostly forged identity documents, passports or visa that had been used for the departure of the defendant or third parties. 155 proceedings named material resources as the exclusive asset used, including gold, plane tickets, military equipment, explosives, weapons, building materials, clothing, food products, medication, pre-paid cards for mobile phones, oil canisters, vehicles, storage spaces and accommodation. Documents in combination with monetary funds or material resources have been used in 3 proceedings respectively.

Considering all decisive closings, 661 proceedings indicated that financing activities mostly took place by means of money. 425 of these 661 proceedings were conducted under Sec. 89c StGB. 411 of these 425 proceedings were terminated, primarily according to Sec. 170 par. 2 StPO. However, some proceedings were terminated according to Sec. 152 par. 2 StPO prior to opening an investigation. No dominant asset was identified in proceedings conducted under Sec. 129a, b StGB or Sec. 89a, b StGB. These proceedings were led by all three types of authorities.

703 proceedings contained information about the type of asset used for financing as well as the type of terrorism. 38 % of these proceedings were conducted under Sec. 89c StGB and the transfer of funds took place in an islamistic context. This is an increase of 13 percentage points in comparison to the previous research project. Multiple proceedings mentioned donations to islamistic organizations abroad, often via Turkey to Syria, by means of bank transfers or payment service providers. Other proceedings indicated the transfers to associations close to or part of the islamistic spectrum.

19 % of the evaluated proceedings were conducted under Sec. 129a, b StGB and related to the transfer of funds in the context of foreign extremism. Many proceedings concerned individuals who were alleged to have organized donation campaigns as members of the PKK, Liberation Tigers of Tamil Eelam (hereinafter "LTTE") or Revolutionary People's Liberation Party/Front (hereinafter "DHKP-C") and to have accepted and/or forwarded funds.

The nationality of the defendants had not been documented in 51 proceedings evaluated. The remaining proceedings were mostly – approximately 60 % – directed against non-EU citizens, followed by German citizens, with a share of 30 %. Dual citizenship was only recorded for 59 persons involved in 64 proceedings, playing a subordinate role.

With regards to individual nationalities, the involvement of Syrian nationals came to 19 %, followed by Turkish nationals with 17 %. According to the proceedings evaluated, individuals from EU member states accounted for 4.5 %. In total, we identified 1,437 individuals involved and 67 nationalities in 900 proceedings.

694 evaluated proceedings indicated that financing activities were conducted by single defendants. Only few proceedings concerned multiple defendants. One proceeding indicated 34 individuals involved in the transfer of funds from Jordan and Romania to Germany and other European countries via bank transfers. The initial suspicion was triggered by a suspicion of money laundering report against 86 individuals. The proceeding was conducted under Sec. 89c StGB, however, no investigation was initiated according to Sec. 152 par. 2 StPO. In contrast to the findings of the previous research project, we also identified proceedings with more than 10 individuals that had EU citizenship. The share of German individuals involved in cases with multiple defendants increased significantly.

The majority of proceedings concerned individuals that had not been previously convicted for state security offences. Information regarding previous convictions were identified for 165 proceedings. 51 proceedings included information that no previous conviction existed.

3.2 Criminal Prosecution of Terrorist Financing

Proceedings conducted under Sec. 89c StGB had the shortest processing time with an average of approximately 10 months. Proceedings conducted under Sec. 129a, b StGB had a slighter longer processing time with an average of approximately 11.7 months. Proceedings conducted under Sec. 89a, b StGB had the longest processing time with an average of approximately 15.7 months.

According to the results of the previous research project, proceedings conducted under Sec. 89c StGB had the processing time with an average of approximately 3.6 months, while proceedings conducted under Sec. 129a, b StGB required the longest processing time with approximately 15 months.

Between 2018 and 2020, the closure of proceedings was distributed as follows: In 2018, 27.2 % of all proceedings evaluated were concluded. In 2019, 35.8 % proceedings were concluded and in 2020 37 % were concluded.

In comparison to the previous research project we identified an increased number of proceedings for all criminal offences. The number of proceedings conducted under Sec. 89c StGB increased from 261 proceedings in the previous research project to 457 proceedings in this research project. However, the number of proceedings conducted under the preceding legal norm of Sec. 89c StGB (Sec. 89a par. 2 no. 4 StGB a. F.) decreased from 681 to 7 proceedings. The number of proceedings conducted under Sec. 89a, b StGB and Sec. 129a, b StGB increased slightly from 410 to 452 proceedings. In the previous research project no proceedings were identified that were conducted exclusively under Sec. 18 AWG and 22 proceedings were identified that were conducted

under Sec. 18 AWG among other. In this research project, 25 proceedings were conducted exclusively under Sec. 18 AWG and 32 proceedings were conducted under Sec. 18 AWG among other.

Within the scope of 55 proceedings in which a judgement etc.² was passed, 36 convictions and one penalty order were issued. The rest of the proceedings was terminated in accordance with Sec. 153, 153a StPO (Non-Prosecution of Petty Offences; Provisional Dispensing with Court Action). The majority of these proceedings, irrespective of the underlying criminal offence, were initiated on account of other knowledge of the PPO or police or a criminal complaint. The majority of proceedings conducted under Sec. 89a, b StGB were triggered by a criminal complaint. Money laundering reports according to Sec. 43 par. 1 GwG or Sec. 11 par. 1 s. 1 GwG a. F. initiated 295 proceedings but only 2 proceedings were concluded with a judgement etc.

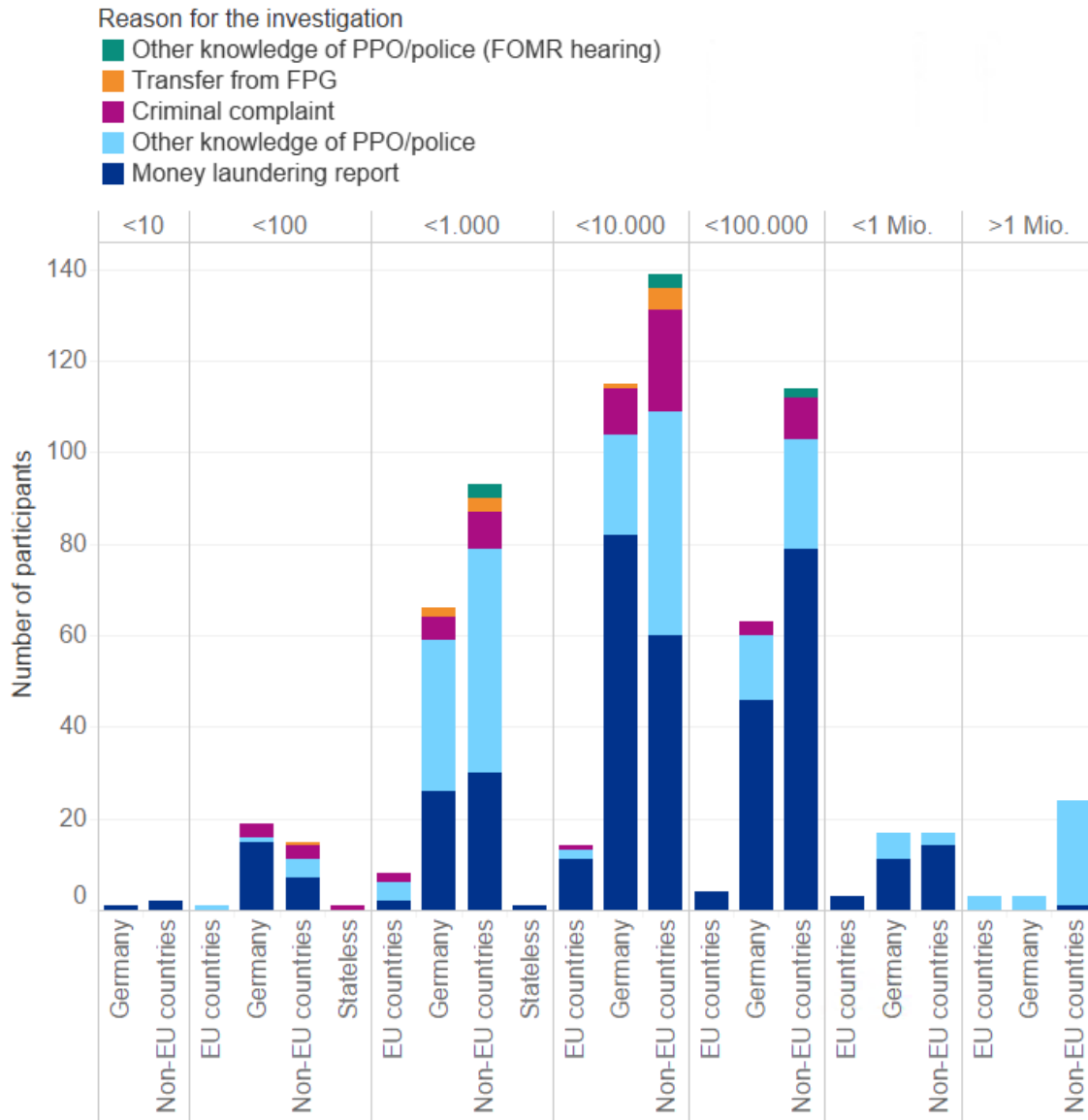
870 of 951 proceedings were terminated, mostly (538 proceedings) according to Sec. 170 par. 2 StPO. In 227 proceedings the investigation process had not been initiated according to Sec. 152 par. 2 StPO. 533 proceedings were related to islamistic terrorism, 157 proceedings were linked to foreign extremism. 405 of the terminated proceedings were initiated on account of other knowledge of the police or PPO, only 148 proceedings were triggered by a criminal charge.

Proceedings conducted under Sec. 89c StGB were most frequently initiated by money laundering reports, followed by account of other knowledge of the police or PPO. Criminal charges were very frequently the reason for initiating an investigation under Sec. 89a, b StGB.

Proceedings triggered by money laundering reports have increased continuously and significantly since January 2019. A large majority of these proceedings was linked to Islamism. With regards to foreign extremism, only 9 of 326 proceedings were triggered by money laundering reports. For 9 proceedings in the context of right-wing extremism, 6 proceedings were initiated by money laundering reports.

For 441 of the evaluated proceedings, information regarding the value of the affected assets, the reason for initiating the proceeding and the nationality of the defendants was available. We note that if the asset value totaled between EUR 1,000 and EUR 10,000 individuals with German citizenship were mainly recorded in proceedings which were initiated due to criminal complaints or on account of other knowledge of PPO or police. If the asset value was less than EUR 100, proceedings were mainly triggered by suspicion of money laundering reports and involved defendants with German or EU-citizenship. The following graph shows the distribution of individuals involved according to their nationality, on which account the proceeding was initiated and value of the asset.

² In the following, judgements, acquittals, penalty orders and terminations according to Sec. 153, 153a StPO are referred to “judgement etc.”, since the majority of these proceedings ended with a conviction.



Graph 2: Number of defendants according to nationality, reason for the proceeding's initiation and value of the asset³

541 of 951 evaluated proceedings were terminated according to Sec. 170 par. 2 StPO. 227 proceedings were terminated as the responsible authority refrained from initiating an investigation according to Sec. 152 par. 2 StPO. Other proceedings were terminated according to Sec. 153 StPO. Concerning proceedings that ended with a conviction, 13 of 55 took place in Hamburg, 8 in Hesse and 5 in Bavaria. Based on the number of

³ The class is a value, bigger than the maximum of the previous class, until the value named. The class "<100,000" contains all values within the range between the next smallest upper limit of 10,000 and 100,000. The values of each classe are not being cumulated.

proceedings led in each federal state, most of them were terminated in North Rhine-Westphalia, Baden-Wuerttemberg and Berlin.

3.3 Means of Terrorist Financing

Providing and collecting assets was identified as the main type of financing activities identified and evaluated within this research project, with 74 % of all proceedings the clearly dominating asset.

The assets affected by the financing activities originated mostly from third party donations as indicated by 253 of 951 proceedings evaluated, followed by assets from own resources of the defendant as recorded in 152 proceedings. If proceedings were conducted under Sec. 89c StGB, the assets mostly originated from the own resources of the defendant. If proceedings were conducted under Sec. 129a, b StGB, the assets mainly originated from donations, if they were conducted under Sec. 89a, b StGB the assets originated mainly from own resources of the defendant or from criminal activities. If proceedings were conducted under Sec. 18 AWG, own resources of the defendant were the main type of source, identified in 9 proceedings. Social benefits or illegal economic activities were not identified as assets for terrorist financing.

The origin of the assets used in the financing activity could be identified in 436 proceedings. Only 5 proceedings named criminal activities as the origin of assets. In 10 proceedings, legal economic activities were identified as the origin of assets. 75 proceedings showed that own resources of the defendant were used, followed by 50 proceedings that named donations as the origin of assets. In proceedings which related to an asset value of more than EUR 1,000, donations were identified in 41 proceedings as the most frequent asset.

In relation to other sources of assets, individuals with German citizenship used their own resources for asset transfers more often than individuals with citizenships from non-EU countries.

The amount of assets used in the financing activities differed widely. In one proceeding, we identified a donation of EUR 7 to an association. The largest amount identified related to a collection of donations with a total of approximately mEUR 38.4. Criminal offences relating to Islamism were noted in 353 of 388 proceedings evaluated, ranging predominantly from EUR 100 to EUR 10,000. Amounts listed in proceedings related to foreign extremism mostly ranged from EUR 1,000 and EUR 10,000. Proceedings in which the amount of assets was known and higher than EUR 1,000, were mostly initiated by money laundering reports.

If proceedings were concluded with a judgement etc., the assets valued between EUR 100 and more than mEUR 1. The majority of the judgements etc. referred to proceedings which recorded assets ranging between EUR 1,000 and EUR 10,000.

Proceedings that were concluded with a judgement etc. were most frequently conducted under Sec. 129 a, b StGB. Taking into account all types of closures, Sec. 89c StGB was the criminal code most frequently applied.

The majority of proceedings concluded with a judgement etc. were directed against non-EU citizens and involved assets ranging from EUR 1,000 to EUR 10,000. Proceedings against German citizens which were concluded with a judgement etc. predominantly involved lower asset ranging from EUR 100 to EUR 1,000. Judgement etc. directed against EU citizens referred exclusively to proceedings with assets ranging from more than EUR 1,000 to EUR 10,000.

In 388 of 951 proceedings, information regarding the value of assets as well as the type of terrorism involved was recorded. For 4 of 10 proceedings referring to right-wing extremism or Reichsbürger, information regarding the value of assets was not available. For the remaining 6 proceedings, the value of assets was recorded in a range from EUR 100 to EUR 10,000. 353 of 388 proceedings involved criminal offences relating to Islamism, for which the value of assets was recorded predominantly a range from EUR 100 to EUR 10,000. The same range is also applicable for 28 proceedings relating to criminal offences in the context of foreign extremism.

860 proceedings recorded the location from where the financing activities were initiated. This was mostly Germany, followed by Turkey, Syria and Iraq.

Within Germany, the cities most frequently involved were Berlin, Frankfurt (Main), Munich, Hamburg und Duesseldorf. The country to which the assets or material resources were transferred to was most frequently Turkey.

722 of 860 proceedings named Germany as the country where the financing activities were initiated. We note that a considerable part of all financing activities, as recorded in 123 proceedings, took place in Berlin. This was followed by Frankfurt (Main) with 42 cases, Munich with 30 cases, Hamburg with 29 cases and Duesseldorf with 18 cases. In Berlin, mostly monetary funds were transferred, predominantly by German and Syrian citizens. Also, many Yemeni individuals were involved. In Frankfurt (Main) we identified some proceedings in which material resources were transferred.

In terms of timing, the years 2015, 2016 and 2017 were the years in which the most islamistic motivated financing activities occurred. We identified that the most financing activities relating to foreign extremism took place in 2018.

The dominant intended purpose of the asset transfers was mainly to maintain terrorist organizations. Overall, the share of material resources used for this purpose has increased, for example by providing , clothing or bandages for fighters of PKK. Attacks played only a subordinate role. In 34 proceedings they were recorded as the intended purpose of the assets transferred.

29 of 41 proceedings, in which a combination of monetary funds and material resources was recorded, the research team identified that the intended purpose of the assets was to maintain a terrorist organization.

Only 5 proceedings documented a combination of monetary funds and documents. The intended purpose included maintaining a terrorist organization and travel. Training, propaganda or attacks only played a subordinate role both for monetary funds alone as well as in combination with other assets.

Most assets were transferred by payment service providers, as listed in 258 of 764 proceedings, followed by bank transfers and personal delivery. Private accounts were predominantly used for bank transfers by the individuals involved. Material resources were mostly delivered by postal services.

270 proceedings contain information with regards to the means of communication used by the individuals involved. According to our evaluation, individuals used instant messengers and social networks as well as telephone and personal arrangements.

In 117 of 951 proceedings, companies were involved in financing activities. In 65 proceedings, they were described as trading companies.

3.4 Investigation measures

852 of 951 proceedings included statements regarding the investigation measures undertaken. Most often, 1 to 2 investigation measures were carried out. Only 21 of 852 proceedings included more than 10 different investigation measures.

If proceedings named only one investigation measure, the investigation measure that was carried out most frequently was the financial investigation⁴. The second most frequently applied investigation measure was the interrogation, followed by an evaluation of the hearing at the FOMR and operative support through other authorities.

If proceedings were conducted under Sec. 89c StGB the financial investigation was the most frequent investigation measure. If proceedings were conducted under Sec. 129a, b StGB, interrogations were most frequently conducted. For proceedings conducted under Sec. 18 AWG we identified searches as the most common investigation measure.

In proceedings concerning foreign extremism the evaluation of the hearing at the FOMR was most common. Proceedings concerning Islamism named interrogations as the most common investigation measure.

Considering all criminal offences, we noted that investigation procedures often started prior to the formal opening of the proceeding. This was least noticeable in proceedings conducted under Sec. 18 AWG. Here, the average duration between the last investigation measure and the closing of the proceeding was 5.6 months. Proceedings conducted under Sec. 89c StGB were concluded on average 5 months after terminating the last investigation measure. Proceedings conducted under Sec. 89a, b StGB were concluded on average 10 months after terminating the last investigation measure, while proceedings conducted under Sec. 129a, b StGB were concluded on average 9.7 months after terminating the last investigation measure.

If proceedings were initiated due to criminal complaints or other knowledge of police or PPO, interrogations were the most frequent investigation measure. If proceedings were

⁴ Financial investigations include obtaining information from banks and financial service providers and the evaluation of the transactions received.

initiated on account of a suspicion of money laundering report, most frequently financial investigations undertaken.

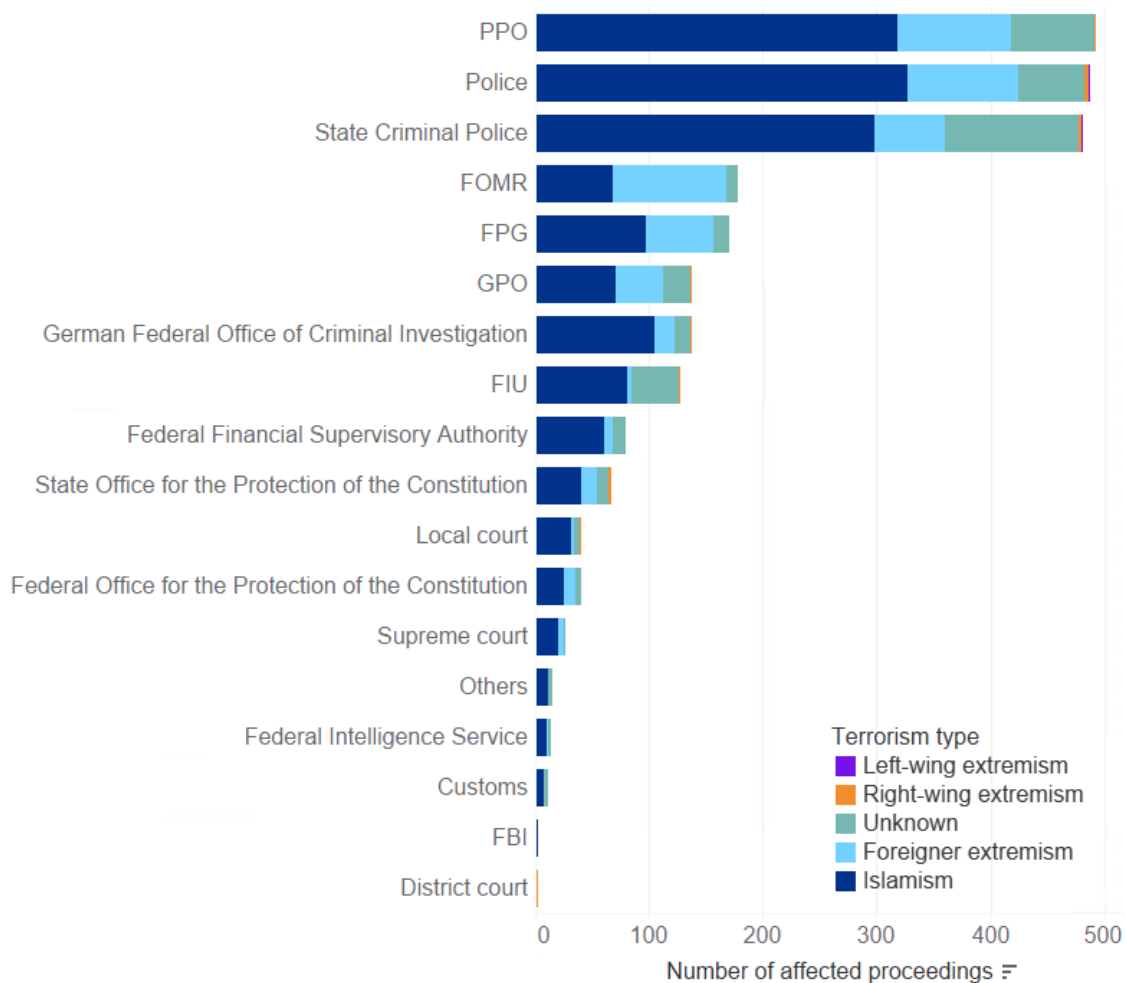
The financial investigation was most frequently applied in proceedings, in which money was the only asset. In proceedings, in which material resources subject of the investigation, interrogations were the most frequent investigation measure.

If proceedings were terminated, the investigation measures undertaken were most often a combination of financial investigations and interrogations. In proceedings, which were concluded with a judgement etc., searches were most conducted.

In total 451 proceedings were terminated after 1 or 2 investigation measures. Financial investigations (37.5 %) and the interrogation of witnesses or defendants (16.9 %) were the most frequently used investigation measures.

In almost all proceedings, PPO, police and State Criminal Investigation Office were involved in the investigations. In approximately 20 % of the proceedings other authorities were additionally involved.

In 28.3 % of the evaluated proceedings the FOMR and the GPO were involved, primarily in proceedings conducted under Sec. 129a, b StGB. The FIU was involved in 13.6 % of the proceedings and the Federal Financial Supervisory Authority in only 8.1 % of the proceedings. Other authorities involved were the State Office for the Protection of the Constitution as well as Federal Office for the Protection of the Constitution, the Federal Intelligence Service and the FBI.



Graph 3: Authorities most frequently involved by type of terrorism

Only in a few proceedings cross-border cooperation of the states were made by the German Investigation Authorities in form of mutual legal assistance requests. The majority of outgoing requests for mutual legal assistance were made to the US or Belgium which on average took 17 months. The majority of proceedings involving outgoing requests were made for proceedings conducted under Sec. 129 a, b StGB, Sec. 89a, b StGB and Sec. 89c StGB. Outgoing requests for mutual legal assistance were solely made for proceedings relating to Islamism. The majority of proceedings with an outgoing request for mutual legal assistance were terminated. There were six convictions and one penalty equivalent to a conviction.

Financial investigations for asset tracing were conducted for the majority of relevant proceedings. Additionally, searches aiming to identify assets were conducted.

Confiscated assets only played a subordinate role. In one proceeding, income of crimes of foreign origin were confiscated, whereas income of crimes of domestic origin was confiscated in two proceedings.

Means of crime of foreign origin were confiscated in 2 proceedings, amounting to EUR 101,365 in one case. Means of crime of domestic origin were confiscated in



8 proceedings, including monetary means amounting to EUR 36,800 as well as materials, such as firearm ammunition and components of explosives.