

## TAX FRAUD DIVISION

### *§ 392. Illicit traffic in prohibited goods or goods requiring a special permit*

(1) Illicit traffic in prohibited goods or carriage of radioactive substances, explosive substances, narcotic drugs or psychotropic substances, precursors for narcotic drugs or psychotropic substances, non-narcotic medicinal products, dangerous chemicals or waste, strategic goods, firearms or ammunition without the corresponding special permit is punishable by a pecuniary punishment or up to 5 years' imprisonment.

(2) The same act, if committed:

- (a) by an official taking advantage of his or her official position, or
- (b) by a group,

is punishable by 2 to 10 years' imprisonment.

(3) An act provided for in subsection (I) of this section, if committed by a legal person, is punishable by a pecuniary punishment.

(4) The court shall confiscate the substance or object which was the direct object of commission of an offence provided for in this section.

## XXXIV. ETHIOPIA<sup>83</sup>

### SUMMARY OF LEGISLATION OF ETHIOPIA RELATED TO TERRORISM

Terrorism is addressed in the Ethiopian Penal Code of 1957 by way of criminalizing acts committed to serve terrorist objectives. As such, a person who willfully provides or collects funds to finance the commissioning of a criminal act which serves the objective of terrorism will be charged as co-offender under article 32 and/or alternatively such person will be charged as an accomplice to the crime under article 36 of the Code. The penalties for such criminal acts are rigorous imprisonments and depending on the gravity of the offense the penalty could go as far as capital punishment.

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<sup>83</sup> Transmitted to the Secretariat by that Government on 30 January 2001 (S/2002/137, enclosure) and 31 October 2002 (S/2002/1234, enclosure).

The recruitment to terrorist groups for a commission of an offense is a criminal act punishable under article 37 of the Penal Code. Articles 475, 763 and 764 of the Penal Code clearly provide that the supply of weapons even for ordinary use is an offense. Illegal trafficking in arms is also punishable with severe penalty under Article 41 of the Revised Special Penal Code (Proclamation 214/82).

Alien perpetrators of terrorist acts would be tried or extradited as long as they are found within Ethiopia's jurisdiction, irrespective of their nationality or the place of commission of the crime. This is clearly stipulated in article 11, 13, 18, 19 and 21 of the Penal Code of Ethiopia.

Any hostile act against a foreign state is a punishable criminal act under Art. 273 of the Penal Code of Ethiopia. Therefore, a terrorist act perpetrated or attempted against a foreign state, citizen or corporate bodies would entail criminal liability as per this and other pertinent provisions of the Penal Code.

Articles 32 and 36 of the Penal Code deal with the capacity of offenders as principal, co-offender and accomplice with respect to any criminal act including the carrying out of terrorist acts. Solicitation of funds for the commission of criminal acts including terrorist acts will be treated as intentionally associating oneself with the principal offence in accordance with article 32 and 36 of the Penal Code, which read as follows:

*Article 32 - Principal act: offender and co-offender*

(1) A person shall be regarded as having committed an offence and punished as such if:

(a) he actually commits the offence directly or indirectly, for example by means of animal or natural forces; or

(b) he without performing the criminal act itself fully associates himself with the commission of the offence and the intended result; or

(2) (omitted)

(3) Where several co-offenders are involved they shall be liable to the same punishment as provided by law.

*Article 36 - Accomplice*

An accomplice is a person who knowingly assists a principal offender either before or during the carrying out of the criminal design whether by information, advice, supply of means or material aid or assistance of any kind whatsoever in the commission of an offence.

An accomplice in an international offence shall be always be liable to punishment.

As regards the criminalization of the provisions and collection of funds for terrorist acts committed outside Ethiopia, articles 32 and 36 of the Penal Code apply to all criminal acts specified in the penal code or any other domestic legislation which criminalize certain acts, to the violations of international law, offences considered by national law as international crime and to violations of treaties ratified by Ethiopia. The most appropriate legal provision in this respect is article 17 of the Code which deals with offences committed in a foreign country against international law and universal order.

## **XXXV. FINLAND<sup>84</sup>**

### **1. ACT ON PREVENTING AND CLEARING MONEY LAUNDERING<sup>85</sup>**

#### *Section 1: Purpose of the Act*

The purpose of this Act is to prevent money laundering and financing of terrorism, promote the detection and investigation of money laundering and financing of terrorism, and to reinforce tracing and recovery of proceeds from crime.

The provisions of this Act on preventing and clearing money laundering also apply to preventing and clearing financing of terrorism referred to in Chapter 34a, section 5 of the Penal Code (39/1889).

#### *Section 2: Definitions*

For the purposes of this Act:

- 1) “money laundering” means activities referred to in Chapter 32, sections 6-10 of the Penal Code (39/1889);
- 2) “clearing money laundering” means receiving, recording, clearing and investigating reports on suspicious transactions referred to in sections 5 and 10; and

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<sup>84</sup> Transmitted to the Secretariat by that Government on 25 February 2003 and 12 February 2004 (S/2003/279, enclosure).

<sup>85</sup> 68/1998. Amendments up to 365/2003 included.