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CONFERENCE OF THE PARTIES

Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism (CETS No. 198)

UPDATE TO THE FOLLOW UP REPORT OF THE CONFERENCE OF THE PARTIES TO CETS No°198 ON POLAND¹

Memorandum prepared
by the Secretariat

¹Adopted by the Conference of the Parties to CETS 198 at its 9th meeting, (Strasbourg, 21 – 22 November)

Introduction

1. Article 48 of the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism (CETS no. 198) establishes a Conference of the Parties with the mandate to, inter alia, monitor the proper implementation of the Convention.
2. The Conference of the Parties adopted the assessment report on Poland at its fifth meeting (Strasbourg, 12-14 June 2013). In application of the Conference of the Parties' rules of procedure, the report and subsequent comments made by Poland were made public within four weeks of adoption.
3. At its fourth meeting, held in Strasbourg in June 2012, the Conference of the Parties decided to include in its Rules of Procedure a follow-up mechanism (Rule 19, paragraphs 30-36), based on a questionnaire completed by the assessed party, assisted by a rapporteur country and a draft analysis prepared by the Secretariat of the Conference of the Parties. As a result of this process, Poland submitted on 4 September 2015 a report on its progress in meeting the recommendations and/or other issues identified in the adopted report, based on a reporting template prepared by the Secretariat. Given the conclusion of the Conference that the progress made by the country was not satisfactory, the Plenary invited the country to provide an updated follow up report at the 8th Plenary meeting. Poland submitted this update and the Secretariat prepared and presented the analysis of this update during the 8th Plenary meeting. The analysis raised a number of concerns and lack of clear progress made by Poland since the adoption of the assessment report. Consequently, the 8th Plenary decided not to adopt the updated to the follow up report but to request Poland for additional update to be discussed and analysed during the 9th Plenary meeting. This update was submitted to the COP Secretariat on 30 September 2017. The current analysis is therefore focused on those recommendations which were considered not implemented by Poland at the time of the 8th COP Plenary meeting.
4. The Conference of the Parties was satisfied with the information provided in the follow-up update and progress made by Poland in meeting certain COP recommendations. Pursuant the Rule No. 19 (39f), the Conference of the Parties adopted the replies to the questionnaire and the analysis prepared by the Secretariat.

Review of implementation of selected articles of CETS N°. 198 by Poland and progress made since October 2016

5. The following review of Poland's implementation of the CETS N°. 198 has been prepared by the Secretariat pursuant to Rule 19 (par. 33) of the Rules of Procedure, based on the information and statistics provided by the Party, the additional information and clarifications received from the Polish authorities and a review of other relevant evaluation reports of Poland.
6. This report analyses the progress made by Poland to meet the deficiencies and to implement the recommendations and/or issues identified for follow-up by the Conference of the Parties. When assessing progress made, effectiveness was taken into account to the extent possible in a desk based review, on the basis of the information and statistics provided by the Party. The report also sets out an appraisal of the level of progress in meeting the recommendations and/or issues identified in the adopted report, in order to assist the Conference of the Parties in its analysis and decision-making process.
7. The sections below set out the main findings on issues pertaining to the implementation of selected provision of CETS N°. 198. They reflect the detailed article by article findings covering provisions of the Convention and recommendations for improvement made in the assessment report.

'Chapter III - Measures to be taken at national level'

A. Laundering offences – Article 9

8. The Conference of the Parties, in its updated follow up report, addressed two recommendations to Poland regarding the implementation of Article 9 of the Convention.

*In view of the conclusions of the analysis, please provide case examples which demonstrate that all elements provided in Article 9 paragraph 1 of the CETS N° 198 are covered, in particular the “**disguise** of the proceeds’ illicit origin”.*

9. Following the analysis of the updated follow report of Poland, the Conference of the Parties concluded that the offence of money laundering under Polish domestic law was fully in line with international requirements, covering all the elements of this offence as foreseen by the Article 9, except from “disguise”.
10. Poland provided an example of a case involving an international organised crime group dealing with cybercrime and subsequent laundering of the proceeds of crime. In a first court judgment in June 2017, 16 people were found guilty of money laundering and cybercrime.
11. However, the Polish authorities noted that the case did not cover the disguise of the illicit origin of the property.
12. Therefore, the analysis could only state that Poland could not yet demonstrate, through the case law, that disguising the illicit origin of the property is properly covered as one of the elements of the ML offence.

Please support the demonstration of the effectiveness of the Polish AML legal system through the provision of statistics, including on predicate offences.

13. The Polish authorities provided updated statistics of 2016, which comprise data concerning the type of crimes/criminal offence, number of convictions per category of predicate offence, and the value of seized and forfeited property in 2016. Whilst the information provided in the follow up report did not cover the number of prosecutions initiated, the authorities subsequently informed COP that there had been 60 prosecutions in 2015 and 62 in 2016.

14. Nevertheless, the conclusion of the analysis is that the progress with regard to the classification of statistical data is sufficient to conclude that this recommendation was implemented to a large extent.

B. Corporate liability – Article 10

15. The Conference of the Parties concluded in its follow up report that implementation of its recommendation regarding Article 10 of the Convention was taking place at the time of adoption of the evaluation report, with the preparation and presentation of the draft law amending the Act of 29 October 2002 on the liability of corporate entities for punishable acts. It addressed one recommendation to the Polish authorities.

Please provide an updated timetable for the legislative procedures envisaged and current status of legislative measures amending the Act of 28 October 2002 on the liability of corporate entities for punishable acts. Please also provide relevant legal provisions, including amendments relating to the removal of the pre-condition for establishing the liability of a natural person before holding a legal person liable.

16. Poland reported that the legislative procedure for amending the Act of 28 October 2002 has not yet commenced, although preparatory steps introducing a new system of criminal liability for corporate entities have been taken. The authorities advised that the legislative procedure would start before the end of 2017 while the new system of criminal liability of corporate entities will introduce numerous changes including the removal of the principle that a natural person's liability needs to be established prior to holding a legal person liable.

17. It is therefore concluded that this recommendation has not been implemented.

C. Confiscation measures – Article 3

18. The Conference of the Parties made two recommendations regarding legislative and other measures to enable confiscation of instrumentalities and proceeds or property the value of which corresponds to such proceeds and laundered property.

Please provide an updated timetable for the legislative procedures envisaged and current status of legislative measures initiated on 23 May 2016 related to the forfeiture of a business and the confiscation in rem. Please also explain whether these measures cover the confiscation of the instrumentalities used or intended for use in the commission of a money laundering offence.

19. Poland reported the adoption and entry into force (April 2017) of the Law which introduced the amendments to the Criminal Code and to Certain Other Acts of Law. The authorities advised that the amendments provide for new confiscation measures (forfeiture of a business even in the case when its owned by a third person); new elements of the TF offence, which now covers all types of TF including financing legitimate needs of individual terrorists; and new obligations for banks.
20. The authorities underlined that the new amendments which enable forfeiture of a business will significantly strengthen the confiscation regime given that in many instances the main instrument for committing the money laundering offence is the actual business-company. The new regulation allows to confiscate the whole business, meaning all property and belonging of an factual enterprise (e.g. computers) when it was used as an instrumentality. More precisely, Article 44a of the Criminal Procedure Code also stipulates that even in case of conviction for an offense from which the offender gained, even indirectly, a financial benefit of considerable value, the court may order the forfeiture of the enterprise that does not belong to the perpetrator if the enterprise was used to commit the offense or conceal the benefit deriving from it, and its owner wanted the enterprise to be used to commit the offense or conceal the benefit, or, in anticipation of that possibility, agreed to it. The same article also states that in the case of co-ownership, the forfeiture referred to in paragraphs 1 and 2 shall be adjudicated with regard to the will and conscience of action of each of the co-owners and within their limits.
21. Authorities also underlined important changes in the Criminal Code – as of April 2017 supporting financial legal activities of terrorist organisations and individual terrorists (i.e. lone wolves) is fully criminalised (Article 165a) and therefore could result in confiscation.
22. Concerning the confiscation in rem, it is indicated only that the adoption of such measures was still awaiting further proceedings and that specific deadlines had not been determined.
23. Whilst the elements covered by the amendments are sufficient to demonstrate the implementation of this recommendation concerning the forfeiture of a business, the recommendation which regards the confiscation in rem has yet to be implemented.

Please provide current statistics which include data on the application of confiscation and provisional measures (i.e. details on crimes, nature of property seized or confiscated, lowest and highest amounts of seizures/confiscation and amount of seizures ending with confiscation).

24. Poland indicated it kept data regarding the application of confiscation and provisional measures only in relation to money laundering and terrorist financing offences. The statistics provided display details on i) number of offences, ii) the number of convictions, iii) number of initiated court proceedings, iv) (final) convictions in relation to money laundering and financing of terrorism offences, and v) property frozen, seized and confiscated as a result of criminal convictions. Moreover, the authorities provided information regarding the highest (€2.008.947) and the lowest (€71) amounts of forfeiture, as well as on the nature of assets seized (e.g. immovable and movable property, cash, precious stones and metals) and the underlying predicate offences (e.g. tax fraud, tax evasion, belonging to a criminal organisation).
25. It can therefore be concluded that this recommendation has been implemented.

D. Management of frozen or seized property – Article 6

26. The Conference of the Parties in its updated follow up report concluded that Poland had not yet introduced a clear procedure for managing seized assets. Therefore, it made two recommendations concerning Article 6 of the Convention.

Please indicate if a comprehensive procedure for managing seized assets to comply with the requirements of Article 6 of CETS N° 198 is introduced.

27. In response to this recommendation the Polish authorities quoted the newly introduced Article 292a(8) of the Criminal Procedure Code which elaborates the seizure of a business and its entrustment to a trustee who is in charge of its functioning once seized. The regulation also indicates the trustee's obligation to *provide court(s) or prosecutor(s) with information relevant to the proceedings in progress, in particular the manner and circumstances of use of the business for committing the offense or concealing its benefits, items and documents which may constitute evidence in the case.*

28. Nonetheless, this regulation presents only a specific case of asset managing (e.g. business) while the overall proceedings of managing assets of different type, nature and value has not been provided. Consequently, it cannot be assessed whether this recommendation has been implemented.

Please provide information on the effective valorization of confiscated assets, including relevant rules of procedures in these processes and any other relevant documents.

29. Poland notes that no new provisions have been introduced since the previous follow up report.

30. Therefore, the analysis concludes that this recommendation has not been implemented.

E. Investigative powers and techniques – Article 7

31. The Conference of the Parties addressed one recommendation to Poland with regard to its authorities' investigative powers and techniques.

Please indicate if the necessary measures are in place to implement Article 7 of CETS N° 198, which shall ensure that: a) prosecutorial or law enforcement bodies have adequate and timely access to information (especially non-bank financial information not related to a direct suspect) for the purposes of tracing, identifying, confiscating and securing criminal assets; b) monitoring of accounts is introduced as a special investigative technique; c) adequate provisions to prevent financial institutions from informing their customers and third persons of any investigative step or enquiry.

a) Prosecutorial or law enforcement bodies have adequate and timely access to information

32. The Polish authorities indicated that no new provisions have been introduced.

b) Monitoring of accounts is introduced as a special investigative technique

33. The authorities advised that the law amending the Criminal Code and of Certain Other Acts of Law provide a new provision in article 20 of the Police Law. This provision extends police powers and grants them the access to information about perpetrators' assets. It remains unclear

however, whether this is a special investigative mean or a simple intelligence tool which cannot be used before the court. In case of latter it would mean that the recommendation b) under this article of the Convention has not been properly implemented.

c) Adequate provisions to prevent financial institutions from informing their customers and third persons of any investigative step or enquiry

34. The authorities stated its legal framework had not developed in this regard.

35. Based on information provided by the authorities, it can be concluded that this recommendation has not been implemented on either one of the three aspects.

Chapter IV – International co-operation

F. Confiscation – Article 23(5) and 25(3)

36. The Conference of the Parties made two recommendations regarding the obligation to confiscate (Article 23(5)) and the confiscation of property (Article 25(3)).

Please provide an updated timetable for the legislative procedures envisaged and current status of draft legislative measures introducing forfeiture of instrumentalities if the criminal proceedings are discontinued due to specific circumstances. Please describe if any other steps have been taken to introduce a mechanism for the execution of measures equivalent to confiscation of property, which are not criminal sanctions, as part of international cooperation.

37. The authorities referred to the amendments to the Criminal Code and of Certain Other Acts of Law - in particular, the new article 45a(2) which stipulates that *if collected evidence indicates that in the case of a conviction forfeiture would be imposed, the court may impose it also in the case of the offender's death, discontinuation of the case due to non-detection, and suspension of the proceedings in the case where the accused cannot be arrested or the accused cannot take part in the proceedings because of a mental illness or other serious illness.*

38. However, besides this new article, no development is reported on new mechanisms for the execution of measures equivalent to confiscation of property as part of international cooperation.

39. Therefore, it is concluded that this recommendation has been partially fulfilled.

Please describe if any steps have been taken to introduce the possibility to conclude agreements or arrangements on sharing confiscated property with other Parties, on a regular or case-by-case basis, in accordance with domestic law or administrative procedures.

40. Poland has not provided information with regard to assets sharing mechanisms in place.

41. Therefore, this recommendation appears not to be implemented.

G. Requests for the monitoring of banking transactions – Article 19

42. The Conference of the Parties addressed one recommendation to the Polish authorities regarding monitoring of banking operations.

Please describe if any steps have been taken to introduce the ability to monitor, during a specified period, the banking operations that are carried out through one or more accounts specified in the request.

43. Poland reported not to have made progress on this issue. Therefore, it is concluded that this recommendation has not been implemented.

H. Direct communication – Article 34

44. The Conference of the Parties made one recommendation on Article 34 following Poland's indication in the updated follow-up report that statistics addressing Article 34 did not include the application of relevant provisions of the CETS N° 198 with regard to exchange of information in money laundering cases in 2015.

Please provide statistics on the number and nature of information exchange and direct communication between judicial authorities of the Parties based on CETS N° 198 provisions.

45. Poland reported that in 2015 and 2016, CETS N° 198 was not applied for purposes of direct communication between Polish prosecution services and other Parties.

46. Since the recommendation refers to statistics and not to the intensity of application of this particular Convention principle, it has to be noted that this recommendation has been implemented.

I. Co-operation between FIUs – Article 46

47. The Conference of the Parties made two recommendations regarding co-operation between FIUs.

Please provide an updated timetable for the legislative procedures envisaged and current status of legislative measures concerning the proper co-operation between the FIUs stipulated by Article 46. Please also provide an update on the number of signed MOUs which reflects the paragraphs 6-7-8-9 and 12 of Article 46.

48. The authorities reported on efforts undertaken to adopt the new AML/CFT law. The draft law passed consultations and review process by the relevant governmental structures while in September 2017 the draft law was approved by the Permanent Committee of the Council of Ministers. Currently, it is discussed by the Legislative Commission designated within the structures of Governmental Center for Legislation before submitting it finally to the Council of Ministers for adoption. According to the updated schedule, the Council of Ministers is expected to approve the new law by the end of November 2017. The next stage includes the submission of the draft law to the Parliament. The adoption procedure is expected to be completed by the end of 2017.

49. Concerning the Memoranda of Understanding (MOU), the Polish authorities noted that the General Inspector of Financial Information (GIFI – the FIU) has signed 90 MOUs in total, of which four in 2017 (Bangladesh, Belarus, Iceland and New Zealand).

50. Therefore, based on the information provided for purposes of implementation of the Article 46 of the Convention, it could be concluded that this recommendation has been implemented. Further to this, the authorities provided an overview of the provisions of the draft AML/CFT Act, which,

once adopted, appears to partially transpose Article 46 paragraphs 6-7-8-9 of CETS N° 198. It becomes apparent that only paragraph 12 is not included in the new Act. This conclusion is derived from the following analysis of the new provisions vis-à-vis the standards as set out in the Convention.

Article 46(6)

51. Article 46(6) of the Convention stipulates the possibility of FIU *to refuse to divulge information which could lead to impairment of a criminal investigation being conducted in the requested Party or, in exceptional circumstances, where divulging information would be clearly disproportionate to the legitimate interests of a natural or legal person or the Party concerned or would otherwise not be in accordance with fundamental principles of national law of the requested Party.* Article 112(1) of the draft AML/CFT Act appears to be in line with the provisions of CETS N° 198, as it includes the possibility of refusal if the disclosure of information would i) *disrupt the completion of tasks by institutions responsible for protection of public order, security of citizens or prosecuting the perpetrators of crimes or fiscal crimes, as well as those by the judicial authorities;* ii) *disclosing information could threaten the security or constitutional order of the Republic of Poland;* and iii) *if the third country does not guarantee the suitable level of personal data protection”.*
52. According to Article 112(1), *“the GIF1 refuses to divulge information to the foreign FIU if: 1) the information does not concern acts of money laundering or financing of terrorism, including information on illegal acts and in cases when disclosed information is to be used for the purposes other than those stipulated in art. 108(2) (i.e. when request is not reasoned by the suspicion of ML., FT or predicate offence); 2) the information is protected in line with the Act of 5 August 2010 on protection of classified information; 3) disclosure of information could disrupt realizing the tasks of services or institutions responsible for protection of public order, security of citizens or prosecuting the perpetrators of crimes or fiscal crimes, as well as of the judicial authorities; 4) disclosing information could threaten the security or constitutional order in the Republic of Poland; 5) the third country does not guarantee the suitable level of personal data protection”.*
53. Moreover, Article 112(2) of the new AML/CFT Act stipulates obligatory justification by the GIF1 to the foreign FIU.

Article 46(7)

54. Articles 108(1) and 108(2) of the new AML/CFT Act have the objective to transpose Article 46(7) of the Convention into national law. Article 108(1) sets out the information subject to disclosure, being *“information connected with money laundering or financing of terrorism, including information on illegal acts, which the property values may stem from”.* This provision seeks to include the definition of Article 46(1) of the Convention (*[...] information on any fact which might be an indication of money laundering [...]*).
55. Article 108(2) refers to the purposes for which the information or documents obtained shall be used. The new Act stipulates that this communication can be set with the institution(s) ‘carrying out the tasks of the financial intelligence units as stipulated in EU Directive 2015/849, national legislation implementing this Directive, or in international legal provisions on functioning financial intelligence units’

56. Article 111(2) aims to include the second part of Article 46(7), obliging the GIFI to request permission to disseminate the received information to a third party or to use it for purposes other than analysis. However, from the exact wording used (“*the General Inspector may request [...]*”, whereas the Convention dictates “*shall*”), it remains unclear whether this provision fully corresponds to the provisions of Article 46(7).

Article 46(8)

57. Article 111(1) of the new AML/CFT Act provides for the transposition of Article 46(8) into Polish law. The Polish authorities indicated that solely the GIFI has the discretion as to decide which authorities may receive the information, as well as to allow for forwarding the information to other authorities or FIUs upon reasoned request of the transmitting FIU.

Article 46(9)

58. The information provided by the Polish authorities does not cover a particular provision in the new AML/CFT Act with regard to transmitting information or documents for criminal investigations or prosecutions. However, Article 111(1) enables the General Inspector to forward the information to other authorities or FIUs to use it for purposes other than those referred to in Article 108(2). In other words the law foresees that the information can be used by other authority than a FIU.. The authorities advised that in accordance with the above-referred EU Directive and Egmont principles for information exchange, the draft AML/CFT does not specify for which type of proceedings the information can be provided, as it is the FIU answering the request and thus determining the scope and the possible use of information provided. As indicated in article 111(1) GIFI has the power to ask for a consent and (if consent is granted) to forward the information to other authorities or FIUs to use it for purposes other than those referred to in Article 108(2).

59. Nevertheless, Article 111(1) in conjunction with Article 108(2), appears to cover the requirements of Article 46(9). As already noted, the draft law did not make clear distinction among areas covered by Articles 46(8) and Article 46(9), thus *criminal investigations or prosecutions* are not specifically mentioned as justified ground for transmitting information or documents.

Article 46(12)

60. The authorities noted that the draft AML/CT Act does not have a specific provision with regard to Article 46(12) of the Convention, enabling the transmitting FIU to make reasonable enquiries and obliging the receiving FIU to respond accordingly, whenever practicable, on the use made of information provided.

61. Although in practice GIFI provides feedback on a case-by-case basis, it could be concluded that the draft AML/CFT Act will not provide for the transposition of Article 46(12) into the national legislation.

Please provide the modality of cooperation with non-EU countries and the number of requests for assistance received/sent from/to non-EU countries for the last 5 years which have been refused on the basis of not having a MOU or agreement.

62. Poland provided statistics on the GIFI's refusal of foreign request coming from non-EU countries for the last five years. In total, 50 requests have been declined between 2012 and 2016. The key reasoning for such refusal was the absence of MOU signed between Poland and the country concerned.
63. The authorities informed COP that, on the basis of CETS no.198, there were 9 requests exchanged with Ukraine (6 outgoing and 3 incoming requests).
64. Therefore it could be concluded that this recommendation has only been partially implemented.

J. International co-operation for postponement of suspicious transactions – Article 47

65. The Conference of the Parties reported that no progress was measured on the account of Article 47 in the updated follow-up report. Therefore it addressed one recommendation.

Please provide statistics on the level of co-operation for postponement of transactions with Parties to the Convention and also, in order to have a complete view, indicate how many of these postponements were prolonged by the prosecutor and also indicate how many reports on suspension of transactions sent to the prosecutor resulted in indictments.

67. The Polish authorities pointed out that the GIFI does not keep detailed statistics with regard to the number of requests from foreign FIUs to suspend transactions or block accounts. However, it indicated that the FIU annually receives "roughly several dozens of requests", whereby most of these cases concern frauds. A procedure to suspend a transaction or block an account was initiated after such request is received, nevertheless in 90% of cases no funds were found on the bank account concerned or the funds had already been blocked as a result of application of the Banking Law.
68. However, none of the procedures initiated has been done through the mechanisms provided by CETS No° 198, although they did, to some extent, concern the State Parties to the Convention.
69. No further information was provided regarding the number of postponements prolonged by the prosecutor nor the number of indictments as a result of the suspension of transactions.
70. Poland did indicate that the draft AML/CFT Act enables the GIFI to require from an obliged institution to block an account or suspend a transaction on the request of a foreign FIU. this is also the case with current legislation (Article 18a of AML/CFT Act).
71. Authorities advised that GIFI receives annually a number of requests from foreign FIUs to suspend transactions or to block accounts. Whiles in majority of cases fraud was a predicate offence, GIFI did not keep detailed statistics in this regard. Nonetheless, there were no cases outgoing or incoming that concerned postponement of the transaction or account freezing which, as a basis, had the Warsaw Convention provisions, although some of the requests concerned its State Parties.
72. Based on the information provided for purposes of this report, it can be concluded that this recommendation has not been fully implemented.

Conclusion

73. In order for Poland to make full use of the Convention's provisions and adequately implement its obligations under the Convention, the Conference of the Parties reiterates a number of its recommendations formulated in the previous follow up report(s). COP invites Poland to hasten its internal process aimed at adapting the domestic legal framework to the Convention's requirements and also to consider additional measures, as appropriate, in order to support the implementation of the adopted provisions.

Adaptation of the national legislation to the Convention's requirements and implementation aspects

Implementation of Article 9 of the Convention

- a. The Polish authorities are encouraged to ensure that "disguise of the proceeds' illicit origin" is properly covered as one of the elements of the ML offence in national legislation and practice, as follows from Article 9(1).

Implementation of Article 10 of the Convention

- b. Poland is expected to initiate the legislative procedure for amending the Act of 28 October 2002 on the liability of corporate entities for punishable acts and introduce the new system of criminal liability in this context.

Implementation of Article 3 of the Convention

- c. As previously recommended, the Polish authorities should consider adopting measures with regard to confiscation in rem,

Implementation of Article 6 of the Convention

- d. Poland is advised to introduce a comprehensive procedure for managing seized assets of all sorts (e.g. including all those assets varying in type, nature and value).
- e. As previously recommended, Poland should introduce the effective valorization of confiscated assets, introducing the rules of procedures in these processes, and any other relevant regulations.

Implementation of Article 7 of the Convention

- f. Polish authorities should take measures to ensure that a) prosecutorial/law enforcement bodies have adequate and timely access to information (especially non-bank financial information not related to a direct suspect) for the purposes of tracing, identifying, confiscating and securing criminal assets; b) monitoring of accounts is introduced as a special investigative technique; c) adequate provisions to prevent financial institutions from informing their customers and third persons of any investigative step or enquiry.

Implementation of Articles 23(5) and 25(3) of the Convention

- g. Polish authorities are advised to introduce the new mechanisms for execution of measures equivalent to confiscation of property as part of international cooperation.
- h. Poland is encouraged to consider the introduction of asset sharing mechanisms with other Parties, on a regular or case-by-case basis.