

DISTRICT COURT OF PRIZREN

P.no.215/11

7 December 2012

IN THE NAME OF THE PEOPLE

THE DISTRICT COURT OF PRIZREN, in the trial panel composed of EULEX Judge Annemarie Meister as Presiding Judge, Judge Skender Çoçaj and Judge Teuta Krusha as panel members, assisted by court recorder Vlora Johnston, in the criminal case against :

- I. **R.O** from father [redacted] and mother [redacted] born on [redacted] in [redacted], residing in [redacted] street [redacted], Albanian, Serbian citizenship, current status reporting at police station since 26.07.2011
- II. **G.R** from father [redacted], and mother [redacted] born on [redacted] in [redacted], residing in [redacted], Albanian, Kosovo citizenship, at detention on remand since 26.07.2011

Both defendants charged as per in the Indictment PPS.no.24/2010 dated 22 August 2011 with the criminal offences of:

1. Money laundering under item 10.2 as read with item 10.3 of UNMIK Regulation 2004/02, in conjunction with article 23 of the Criminal Code of Kosovo (hereinafter "the CCK"),
2. Tax evasion under article 249 par.1 as read with par.2 in conjunction with article 23 of the CCK, and
3. Misuse of economic authorization under article 236 par.1 sub.par.2 and 3 in conjunction with article 23 of the CCK,
4. Smuggling of goods under article 273 par.1 as read with article 23 of the CCK,

the defendant **G.R**, charged with the criminal offence of:

1. Tax evasion, violating the article 249 par.1 read with par.2 of the CCK.

After public trial sessions held on 22, 23 August, 16, 24 October, 14 November and 6 December 2012, in the presence of the SPRK Prosecutor Mr. Ali Rexha, the defendant **R.O** and her defense counsel Rexhep Hasani, the defendant **G.R** and his defense counsel Haxhi Millaku,

after heaving deliberated and voted on 7 of December 2012, pursuant to article 392 of the Kosovo Criminal Code of Procedure (hereinafter "the KCCP") announces in public the following:

JUDGMENT

The defendants **R.O** and **G.R** with personal data as mentioned above, in the meaning of Art.390 Paragraph 3 of the KCCP,

ARE ACQUITTED OF THE CHARGES OF THE INDICTMENT

The charges were as follows:

1. **R.O** and **G.R**

During the time period commencing from 12th May 2006 up to 3rd October 2006 in Prizren, where their commercial company "PETROL-NOL" had its residence, the defendant **R.O** in position as owner and manager, whereas the defendant **G.R** in capacity as authorized person of the company, the financial means which origin was as consequence of criminal activities in order to transfer the property, hide it or to disguise the nature of sources, place, movement or property made the transfer of money to three foreign companies, the activities of which do not match with the activities of the company NT "PETROL-NOL". The main activity of this company was selling the fuel, whereas the foreign companies dealt with selling of cigarettes, though they never transported their goods legally to Kosovo.

With this act they would have committed the criminal offences of Money laundry in contradiction with item 10.2 a, and d 10.3 of UNMIK Regulation 2004/2 in conjunction with article 23 of CCK.

2. **R.O** and **G.R**

From 16 May 2006 up to 1st August 2011 in Prizren, the defendant **R.O** as the owner and manager whereas **G.R** as authorized person of the commercial company "PETRO-NOL" with its residence in Prizren, intending to totally avoid the payment of taxes and other contributions as stipulated by law they failed to report the details for the imputes of the company to Kosova Tax administration (KTA) in order to pay the tax obligations concerning the imputes as course of exercising their commercial activities through their commercial company "PETRO-NOL" with its residence in Prizren, thus the consolidated budget of Kosova was damaged in amount of 691.205,68 Euro.

With this act they would have committed the criminal offences of Tax evasion under article 249 par.1 as read with par.2 in conjunction with article 23 of the CCK.

3. R.O and G.R

During the period of time commencing from 12th May 2006 up to 3rd October 2006 in position of responsible persons; the defendant R.O the owner and manager whereas the defendant G.R the authorized person for the commercial company "PETRO-NOL" with its residence in Prizren, the business organization, intending to illegally benefit for their organization, hiding the facts they failed to pay the taxes – fiscal obligations to the customs as stipulated by law, thereof they damaged the budget of Kosova for the amount of 1.604.909,00 Euros, a value for the goods which has been imported at Republic of Kosova without paying the customs.

With this act they would have committed the criminal offences of Misuse of economic authorization under article 236 par.1 sub.par.2 and 3 in conjunction with article 23 of the CCK.

4. R.O and G.R

From 16 May 2006 up to 1st August 2011 in Prizren, the defendant R.O, as the owner and manager whereas G.R as authorized person of the commercial company which functioned only during this period, without authorization, illegally transported the goods within territory of Republic of Kosova, the 700.000 liters of diesel, fuel, in value of 374.500,00 Euro and detergent in value of 1.087.800,00 Euros.

With this act they would have committed the criminal offences of Smuggling of goods in contradiction with article 273 (1) read with article 23 of CCK.

II. G.R

The defendant G.R since 22nd September 2003 up to 1st August 2011 in Prizren, being owner and the manager of the commercial company "LEOTRIMI" with its residence in Prizren, intending to totally avoid the taxes and other contributions as stipulated by Law did not report the details upon the imputes of the company to KTA, who was supposed to respond on obligations concerning the imputes which arises through this commercial company and due to exercise of this activity through commercial company "LEOTRIMI" with its residence in Prizren, thus he damaged the consolidated budget of Republic of Kosova with an amount of 103.679,83 euros.

With this act he would have committed the criminal offences of Tax evasion, violating the article 249 par.1 read with par.2 of the CCK.

COSTS OF THE CRIMINAL PROCEEDING

Pursuant to Article 103 of the CPCK the costs of criminal proceedings and under Article 99 paragraph 2 subparagraphs 1 through 5, the necessary expenses of the defendants R.O and G.R and the remuneration and necessary expenditures of defense counsel shall be paid from budgetary resources.

REASONING

I.Procedural Background

The Special Prosecution of Kosovo in Prishtina filed an indictment PPS.no.24/2010 dated 22 August 2011, against the defendants R.O and G.R, Money laundering under item 10.2 as read with item 10.3 of UNMIK Regulation 2004/02, in conjunction with article 23 of the of the CCK, Tax evasion under article 249 par.1 as read with par.2 in conjunction with article 23 of the CCK, Misuse of economic authorization under article 236 par.1 sub.par.2 and 3 in conjunction with article 23 of the CCK and smuggling of goods under article 273 par.1 as read with article 23 of the CCK, and as in addition against the defendant G.R the criminal offence of Tax evasion, violating the article 249 par.1 read with par.2 of the CCK.

The ruling of the Pretrial Judge Hep.no.179/2008 dated 27 July 2011 ordered detention on remand against the defendant G.R while ordering measure of attendance at police station against the defendant R.O in duration of 1 (one) month, pursuant to provisions of article 281 par.1 sub par.1 and 2 item (i) and (iii) and article 273 of KCCP. These measures were extended since then.

After having held the main trial hearings on 22, 23 August, 16, 24 October, 14 November and 6 December 2012 and after heaving deliberated and voted on 7 of December 2012, pursuant to article 390 paragraph 3 of the KCCP the trial panel of this court issued the Judgment with which the defendants G.R and R.O were acquitted of all charges of the indictment.

After issuing the judgment in defendants' case the legal grounds for the measure attendance at police station and detention on remand for the defendants ceased to exist and were terminated as foreseen in the enacting clause.

II. Administered Evidence

A. Witnesses

1. J.D
2. G.V
3. M.V
4. F.V
5. S.G
6. C.A.C (the Prosecutor waived his right to hear this witness because the witness had left Kosovo after his End of Mission to an unknown place.

B. Written Evidence

The court admitted as evidence the following documents that were read out or considered as read out during the main trial:

- Police initial report with number 2006-GI-1/1955
- Certificate with registry number NT "LEOTRIMI"
- Registration certificate for VAT for NTP "LEOTRIMI" no 70047129 dated 10.10.2003.
- Registration certificate for "LEOTRIM" dated 22.09.2003
- Notification upon business for "LEOTRIM" - G.R
- Registration certificate "PETRO-NOL" no 70346294 dated 21.04.2006
- Certificate issued by Customs services UNMIK for NTP "LEOTRIMI" no 007983 dated 17.10.2003. all these material evidences say a lot for existence of this company.
- Details of the legal representative for R.O dated 12.05.2006 Kasa Banka
- The form upon signatures filed before the Kasa Banka for PETRO-NOL, R.O and G.R dated 12.05.2006.

- Bank account card before Kasa Banka for PETRO-NOL dated 16.10.2008
These evidences confirm the openings of the bank accounts within the Kosova Banks.
- Contract upon supply with fuel no 01.359 dated 05.05.2006 signed in Cetinje Montenegro, executive Director B. K. whereas for PETRO-NOL at the preface it is stated R. O. , whereas at the stamp of PETRO-NOL there is a signature of G. R.
This evidence states the existence of contracting relations with Montenegro Bonus and "PETRO-NOL".
- Letter of the executive director Monte Negro Bonus dated 05.05.2009
- The list of fuel, send by the company Monte negro Bonus for company PETRO-NOL dated 07.05.2009.
- List of dates, quantity and the destination of fuel send by Montenegro Bonus with the names of the drivers and the registration of the vehicles transporting the fuel.
- Letter of the Directorate of Police of Montenegro dated 25.05.2009. no. 08
- Summary report of FIU- EULEX dated 21.10.2010
- Bank account card which indicates the transaction of company PETRO-NOL before NLB Kasa Bank dated 16.10.2008.
- The transaction date 15.05.2006 where PETRO-NOL paid the amount of 70.210.00 Euros
- The transaction date 17.05.2006 where PETRO-NOL paid the amount of 38.719.00 Euros
- Bill for payment through KSB- Montenegro Bonus 38.680.00 Euro dated 17.05.2006
- Bill for payment through KSB- Montenegro Bonus 10.000.00 Euro dated 18.05.2006
- Receipt upon transaction through Kasa bank, amount 10.030,00 dated 18.05.2006
- Transaction date 23.05.2006 where PETRO-NOL paid the amount of 40.120,00 Euros.
- Payment for goods through KSB Montenegro Bonus 40.000,00 Euros dated 23.05.2006
- Transaction date 06.06.2006 where PETRO-NOL paid the amount of 110.000,00 Euros.
- Payment for goods through KSB Montenegro Bonus 9.970,00 Euros dated 08.06.2006
- Transaction date 26.06.2006 where PETRO-NOL paid the amount of 50.150,00 Euros.

- Payment for goods through KSB Montenegro Bonus 50.000,00 Euros dated 26.06.2006
- Payment for goods through KSB Montenegro Bonus 218.453,40 Euros dated 01.08.2006
- Advance payment through KSB - Kornet business Corporation 217.800,00 Euros dated 01.08.2006
- Transaction date 10.08.2006 where PETRO-NOL paid the amount of 198.396,00 Euros.
- Payment for fuel through KSB Frema Tobacco International – Cyprus 198.000,00 Euros dated 10.08.2006
- Receipt upon transaction through Kasa bank, amount of 250.000,00 Euros, dated 22.08.2006
- Payment as per contract KSB Kornet business corporation 250.000,00 Euros, dated 27.09.2006
- Transaction date 04.09.2006 where PETRO-NOL paid the amount of 270.000,00 Euros
- Payment as per contract KSB Kornet business corporation 270.000,00 Euros, dated 04.09.2006
- Transaction date 27.09.2006 where PETRO-NOL paid the amount of 250.000,00 Euros
- Payment as per contract KSB Kornet business corporation 250.000,00 Euros, dated 22.08.2006
- Transaction date 03.10.2006 where PETRO-NOL paid the amount of 100.000,00 Euros
- Supplementary payment through KSB Kornet business corporation 100.000,00 Euros, dated 03.10.2006

These facts confirms the transfer of financial means from PETRO-NOL to Montenegro Bonus

- Application upon information filed by FIU- EULEX, for Kosova tax administration KTA dated 08.08.2009, number 22/20090708/1261
- KTA letter dated 12.10.2009
- Letter of EULEX Investigation dated 01.10.2009 number 24/2009-0930/1419
- Letter of veterinary and food agency dated 25.09.2009
- Letter from Kosova Customs dated 19.05.2009
- KTA letter dated 28.04.2009 along with the details upon the tax payer
- Check report issued by KTA dated 12.10.2009
- Check report issued by KTA dated 14.05.2009 for company LEOTRIMI

- KTA report dated 26.04.2010 for company LEOTRIMI
- KTA report dated 28.04.2010 for company PETRO-NOL
- Check report, drafted by KTA for company PETRO-NOL dated 14.09.2009

This material evidence testifies that the defendants did not pay any cent for their company on behalf of taxes and customs during their operation.

- Transaction for account before the Bank of business dated 15.10.2008 for company LEOTRIMI
- Client statement and signature dated 06.02.2004 signed by G.R
- Request of legal person to establish business relations for Leotrimi Company, dated 02.09.2003
- Supplement signed by G.R
- Request of natural person to establish business relations with G.R
- Leotrimi Customer number with Bank for Business, dated 06.02.2004, signed by G.R
- Undated customer payment, 29.100,00€
- BPB Transfer Order for Leotrimi - G.R paid to Jugopetril Ad Moenegro, an amount of 29.100,00€, dated 05.04.2004
- BPB Transfer Order for Leotrimi - G.R , paid to Jugopetril Ad Moenegro, an amount of 6.239,00€, dated 02.04.2004
- Undated customer payment, 41.100,00€
- BPB Transfer Order for Leotrimi - G.R , paid to Jugopetril Ad Moenegro, an amount of 41.376,00€, dated 25.03.2004
- Undated customer payment, 41.376,00€
- BPB Transfer Order for Leotrimi - G.R paid to Jugopetril Ad Moenegro, an amount of 41.376,00€, dated 15.03.2004
- Undated customer payment, 60.978,00€
- BPB Transfer Order for Leotrimi - G.R paid to Jugopetril Ad Moenegro, an amount of 60.978,00€, dated 05.03.2004
- Undated customer payment, 36.500,00€
- BPB Transfer Order for Leotrimi - G.R paid to Jugopetril Ad Moenegro, an amount of 36.500,00€, dated 03.03.2004
- Undated customer payment, 7.128,00€
- BPB Transfer Order for Leotrimi - G.R , paid to Jugopetril Ad Moenegro, an amount of 7.128,00€, dated 25.02.2004
- Deposit to BPB dated 15.03.2004 in the name of Leotrimi Company
- Deposit to BPB dated 02.04.2004 in the name of Leotrimi Company
- Undated customer payment, 6.239,00€

- Letter of the Ministry of Interior of Serbia, dated 06.08.2008, No. 302-1/2008
- Letter of the Bank for Business addressed to Judge Fillim Skoro, dated 16.08.2008, No. 1357
- Signature card / form of signatures deposited to the Bank for Business for Leotrimi, signed by ' G.R ' undated, which demonstrates that ' G.R ', opened a current account with this Bank
- Notes of the legal representative of Economic Bank, G.R , 07.10.2008
- Letter of the Ministry of Finance of Macedonia, dated 18.09.2007
- Letter of NLD addressed to the District Court in Prizren, dated 16.10.2008
- Photocopy of ' G.R ' ID
- Photocopy of ' G.R ' passport containing the latter's personal data
- Letter of FIC EULEX dated 29.04.2009, No. 23/2009 0429/1016
- Request of FIU EULEX for a customs officer, dated 25.08.2009
- Letter of FIC EULEX dated 21.09.2009, on the customs officers' working hours at Kulla border point
- Reply of the customs service to the investigators' letter on the customs officers' working hours, dated 19.05.2009
- Letter of FIU EULEX addressed to customs offices, dated 13.02.2009
- -Data related to Leotrimi company, extracted from the data base (Window) - 4 supplements containing data related to Leotrimi commercial company.
- Report of FIU UNMIK, dated 26.09.2008.
- Initial case report of 01.10.2008
- FIU EULEX report of 23.02.2010, No. 59/20100 223/1885
- FIU EULEX report of 03.02.2010, No. 12/20100 203/1805
- Together with the financial report for Petro-Nol
- FIU EULEX request for information, dated 08.07.2009, No. 22/20090 708/1261
- FIU EULEX request for information, dated 07.05.2009, No. 22/20090 507/1051
- Request of EULEX investigators, dated 26.03.2010, No. 15/20100 326/0233
- Information of UNMIK Police, dated 06.10.2009
- Form of request to INTERPOL, dated 07.05.2009
- Letter of the Montenegrin Police Directorate, dated 25.05.2009
- Electronic letter of the Kosovo Tax Administration, dated 01.08.2011, which indicates the debt owed by the defendants to the Kosovo Tax Administration until 01.08.2011.

When viewed interrelated, it becomes obvious that all these pieces of material evidence are closely related with each other and it can undoubtedly be inferred that the defendants have committed the criminal offenses charged.

Invoice dated 16.05.2006, with a value of 15.081,03€ together with the customs document

Invoice dated 16.05.2006, with a value of 16.683,33€ together with the customs document

Invoice dated 17.05.2006, with a value of 18.552,20€ together with the customs document

Invoice dated 17.05.2006, with a value of 18.577,88€ together with the customs document

Invoice dated 17.05.2006, with a value of 16.765,83€ together with the customs document

Invoice dated 17.05.2006, with a value of 16.625,66€ together with the customs document

Invoice dated 17.05.2006, with a value of 16.216,92€ together with the customs document

Invoice dated 17.05.2006, with a value of 12.976,43€ together with the customs document

Those pieces of evidence also indicate transfer of money as above.

The list of freight, date of delivery of merchandise, type of merchandise, debt and balance and

Analytical file covering the period 01.05.2006 thru 31.05.2006

Analytical file covering the period 01.06.2006 thru 30.06.2006

Letter of Komercialna Bank AD Crna Gore, dated 17.05.2006

Letter of Komercialna Bank AD Crna Gore, dated 22.05.2006

Letter of Komercialna Bank AD Crna Gore, dated 23.05.2006

Letter of Komercialna Bank AD Crna Gore, dated 24.05.2006

Letter of Komercialna Bank AD Crna Gore, dated 08.06.2006

Letter of Komercialna Bank AD Crna Gore, dated 12.06.2006

Letter of Komercialna Bank AD Crna Gore, dated 27.06.2006

- Economic Bank's tabular letter dated 01.10.2008 to customer (G.R
- Form for Account Opening by the Economic Bank dated 07.10.2008 to customer Gezim Rexhaj
- Customer statement dated 07.10.2008
- Form of the origin of funds, dated 07.10.2008 to G.R
- Letter of Pro Credit Bank dated 20.10.2008 to customer R.O
- Letter of Pro Credit Bank dated 16.10.2008 to customer R.O
- Letter of UNMIK investigator M.T dated 11.08.2008

- Payment for merchandise through KSB – Montenegro Bonus – Petro Nol 70.000,00€, dated 15.05.2004, signed by (G. L.

These items of evidence also prove the transfer of money from Petro-Nol to Montenegro Bonus.

File prepared by FIU EULEX, dated 24.08.2009, containing the following documents:

- Nine documents related to cooperation between Montenegro Bonus and n.t.p. Petro-Nol
- Invoices issued by Montenegro Bonus in relation to the merchandise sent to n.t.p. Petro-Nol, dated 12.05.2006, with a value of 15.145,32€, together with the customs document
- Invoice dated 09.08.2006, with a value of 16.740,15€ together with the customs document
- Invoice dated 09.05.2006, with a value of 16.319,11€ together with the customs document
- Invoice dated 09.05.2006, with a value of 13.805,63€ together with the customs document
- Invoice dated 11.05.2006, with a value of 17.008,19€ together with the customs document
- Invoice dated 11.05.2006, with a value of 13.742,01€ together with the customs document
- Invoice dated 11.05.2006, with a value of 16.705,91€ together with the customs document
- Invoice dated 11.05.2006, with a value of 16.880,86€ together with the customs document
- Invoice dated 13.05.2006, with a value of 13.882,18€ together with the customs document
- Invoice dated 13.05.2006, with a value of 18.054,65€ together with the customs document
- Invoice dated 13.05.2006, with a value of 16.829,50€ together with the customs document
- Invoice dated 13.05.2006, with a value of 16.727,31€ together with the customs document
- Invoice dated 15.05.2006, with a value of 18.756,03€ together with the customs document
- Invoice dated 15.05.2006, with a value of 18.462, 58€ together with the customs document
- Invoice dated 16.05.2006, with a value of 14.137,38€ together with the customs document

- VAT Registration certificate of NT Leotrimi, No. 70047129/129, dated 10.10.2003
- Registration certificate of NT Leotrimi, dated 22.09.2003
- Information on Leotrimi Company, G.R
- VAT Registration certificate of NT Petro-Nol, No. 70346294/129, dated 21.04.2006
- Certificate issued by UNMIK Customs Service to NT Peotrimi, No. 007983, dated 17.10.2003
- Notes of the legal representative for R.O. dated 12.05.2006, Kasa Bank
- Forms of samples of signatures deposited with Kasa Bank for Petro-Nol, R.O. and G.R, dated 12.05.2006
- Account file in Kasa Bank for Petro-Nol, dated 16.10.2008
- Contract on the supply of fuel derivatives, No. 01.359, dated 05.05.2006, signed in Cetinje for Montenegro Bonus, Executive Director B.K, and for Petro-Nol R.O is mentioned at the beginning, but G.R's signature is on the seal.
- Letter of the executive director of Montenegro Bonus, dated 05.05.2009
- List of oil derivates send by Montenegro Bonus Company for Petro-Nol, dated 07.05.2009
- List of dates, amounts and destination of fuel, oil derivatives, send by Montenegro Bonus, with the names of the driver and registration of autotankers
- Letter of the director of Montenegrin Police, dated 25.05.2009, No. 8
- FIU EULEX Summary report, dated 21.10.2010
- Account file indicating the turnover of Petro-nol company in NLB Kasa Bank, dated 16.10.2008
- Transaction dated 15.05.2006, where Petro-nol company paid 70,210.00€
- Transaction dated 17.05.2006, where Petro-nol company paid 38,719.00€
- Payment for merchandise, through KSB – Montenegro Bonus 38.680,00€, dated 17.05.2006
- Payment for merchandise, through KSB – Montenegro Bonus 10.000,00€, dated 18.05.2006
- Receipt of transaction through Kasa Bank, in the amount of 10.030,00€, dated 18.05.2006
- Transaction dated 23.05.2006, where Petro-nol company paid 40,120.00€
- Payment for merchandise, through KSB – Montenegro Bonus 40.000,00€, dated 23.05.2006
- Transaction dated 06.06.2006, where Petro-nol company paid 110,000.00€
- Payment for merchandise, through KSB – Montenegro Bonus 109.670,00€, dated 06.06.2006
- Transaction dated 08.06.2006, where Petro-nol company paid 10,000.00€

- Payment for merchandise, through KSB – Montenegro Bonus 9.970,00€, dated 08.06.2006
- Transaction dated 26.06.2006, where Petro-nol company paid 50,150.00€
- Payment for merchandise, through KSB – Montenegro Bonus 50.000,00€, dated 26.06.2006
- Transaction dated 01.08.2006, where Petro-nol company paid 218,453.00€
- Advance payment for merchandise, through KSB – Kornet Business Corporation 217.800,00€, dated 01.08.2006
- Transaction dated 10.08.2006, where Petro-nol company paid 198,000.00€
- Payment for oil derivatives, through KSB – Frema Tobacco International, Cyprus, 190.000,00€, dated 10.08.2006
- Receipt of transaction through Kasa Bank in the amount of 250,000.00€, dated 22.08.2006
- Payment pursuant to contract, through KSB – Kornet Business Corporation, 250.000,00€, dated 27.09.2006
- Transaction dated 04.09.2006, where Petro-nol company paid 270,000.00€
- Payment pursuant to contract, through KSB – Kornet Business Corporation, 270.000,00€, dated 04.09.2006
- Transaction dated 27.09.2006, where Petro-nol company paid 250,000.00€
- Payment pursuant to contract, through KSB – Kornet Business Corporation, 250.000,00€, dated 22.08.2006
- Transaction dated 03.10.2006, where Petro-nol company paid 250,000.00€
- Supplementary payment through KSB – Kornet Business Corporation, 100.000,00€, dated 03.10.2006
- FIU EULEX request for information addressed to Kosovo Tax Administration, dated 08.08.2009, number 22/20090708/1261
- Letter of the Kosovo Tax Administration, dated 12.10.2009
- Letter of the Kosovo Tax Administration, dated 28.04.2010
- Note on the tax-payer (word)
- Letter of EULEX investigators, dated 01.10.2009, number 24/2009-0930/1419
- Letter of the Food and Veterinary Agency, dated 25.09.2009
- Letter of the Kosovo Customs, dated 19.05.2009
- Letter of the Kosovo Tax Administration, dated 28.04.2009, together with notes on tax-payer
- Audit report issued by the Kosovo Tax Administration, dated 12.10.2009
- Audit report issued by the Kosovo Tax Administration, dated 14.05.2009 for Leotrimi Company
- Audit report issued by the Kosovo Tax Administration, dated 26.04.2010 for Leotrimi Company

- Audit report issued by the Kosovo Tax Administration, dated 28.04.2010 for Petro-nol Company
- Audit report issued by the Kosovo Tax Administration, dated 14.09.2009 for Petro-nol Company
- Account turnover in Bank for Business, dated 15.10.2008 for Leotrimi Company
- Customer declaration and signature, dated 06.02.2004, signed by G.R
- Request of legal person to establish business relations for Leotrimi Company, dated 02.09.2003
- Supplement signed by G.R
- Request of natural person to establish business relations with G.R
- Leotrimi Customer number with Bank for Business, dated 06.02.2004, signed by G.R
- Undated customer payment, 29.100,00€
- BPB Transfer Order for Leotrimi - G.R paid to Jugopetrit Ad Moenegro, an amount of 29.100,00€, dated 05.04.2004
- BPB Transfer Order for Leotrimi - G.R paid to Jugopetrit Ad Moenegro, an amount of 6.239,00€, dated 02.04.2004
- Undated customer payment, 41.100,00€
- BPB Transfer Order for Leotrimi - G.R paid to Jugopetrit Ad Moenegro, an amount of 41.376,00€, dated 25.03.2004
- Undated customer payment, 41.376,00€
- BPB Transfer Order for Leotrimi - G.R paid to Jugopetrit Ad Moenegro, an amount of 41.376,00€, dated 15.03.2004
- Undated customer payment, 60.978,00€
- BPB Transfer Order for Leotrimi - G.R paid to Jugopetrit Ad Moenegro, an amount of 60.978,00€, dated 05.03.2004
- Undated customer payment, 36.500,00€
- BPB Transfer Order for Leotrimi - G.R paid to Jugopetrit Ad Moenegro, an amount of 36.500,00€, dated 03.03.2004
- Undated customer payment, 7.128,00€
- BPB Transfer Order for Leotrimi - G.R , paid to Jugopetrit Ad Moenegro, an amount of 7.128,00€, dated 25.02.2004
- Deposit to BPB dated 15.03.2004 in the name of Leotrimi Company
- Deposit to BPB dated 02.04.2004 in the name of Leotrimi Company
- Undated customer payment, 6.239,00€
- Payment for merchandise through KSB – Montenegro Bonus – Petrol Nol 70.000,00€, dated 15.05.2004, signed by G.R.

- Interoffice Memorandum, dated 12.09.2008
 - Information of UNMIK Police, dated 08.08.2008
 - Initial Police Report, No. 2006-GI-1/1955
 - Registration certificate of NT Leotrimi
- File drafted by FIU EULEX dated 24 August 2009 which includes these documents:
- Nine documents about cooperation between Monte Negro Bonus and n.t.p. PETRO-NOL
 - Invoices issued by Monte Negro Bonus for goods delivered to NT PETRO-NOL dated 12 May 2006 valued to 15.145,32€ together with customs papers,
 Invoice dated 9 August 2006 valued to 16.740,15€ together with customs papers
 Invoice dated 9 May 2006 valued to 16.319,11€ together with customs papers
 Invoice dated 9 May 2006 valued to 13.805,63€ together with customs papers
 Invoice dated 11 May 2006 valued to 17.008,19€ together with customs papers
 Invoice dated 11 May 2006 valued to 13.742,01€ together with customs papers
 Invoice dated 11 May 2006 valued to 16.705,91€ together with customs papers
 Invoice dated 11 May 2006 valued to 16.880,86€ together with customs papers
 Invoice dated 13 May 2006 valued to 13.882,18€ together with customs papers
 Invoice dated 13 May 2006 valued to 18.054,65€ together with customs papers
 Invoice dated 13 May 2006 valued to 16.829,50€ together with customs papers
 Invoice dated 13 May 2006 valued to 16.727,31€ together with customs papers
 Invoice dated 15 May 2006 valued to 18.756,03€ together with customs papers
 Invoice dated 15 May 2006 valued to 18.462,85€ together with customs papers
 Invoice dated 16 May 2006 valued to 14.137,38€ together with customs papers
 Invoice dated 16 May 2006 valued to 15.081,65€ together with customs papers
 Invoice dated 16 May 2006 valued to 16.683,33€ together with customs papers
 Invoice dated 17 May 2006 valued to 18.552,20€ together with customs papers
 Invoice dated 17 May 2006 valued to 18.577,88€ together with customs papers
 Invoice dated 17 May 2006 valued to 16.765,83€ together with customs papers
 Invoice dated 17 May 2006 valued to 16.625,66€ together with customs papers

Invoice dated 17 May 2006 valued to 16.216,92€ together with customs papers
 Invoice dated 17 May 2006 valued to 12.976,43€ together with customs papers
 Shipment list, date of good delivery, type of goods, due payments and status and also

Analytical card for period 01 May 2006 until 31 May 2006,
 Analytical card for period 01 June 2006 until 30 June 2006,
 Memo of Commercial Bank of AD Monte Negro dated 17 May 2006,
 Memo of Commercial Bank of AD Monte Negro dated 22 May 2006,
 Memo of Commercial Bank of AD Monte Negro dated 23 May 2006,
 Memo of Commercial Bank of AD Monte Negro dated 24 May 2006,
 Memo of Commercial Bank of AD Monte Negro dated 8 June 2006,

Memo of Commercial Bank of AD Monte Negro dated 12 June 2006,
Memo of Commercial Bank of AD Monte Negro dated 27 June 2006,

- Memo in tabular form of the Economical Bank dated 1 October 2008 for the client G.R
- Template for opening a bank account at the Economical Bank for G.R dated 7 October 2008
- Client statement dated 7 October 2008
- Template on source of fund's origin dated 7 October 2008 of G.R
- Pro Credit Bank letter dated 20 October 2008 for R.O
- Pro Credit Bank letter dated 16 October 2008 for G.R
- Balance sheet at Pro Credit Bank for G.R dated 20 October 2008
- Memo of UNMIK investigator M.T dated 11 August 2008
- Memo of Ministry of Internal Affairs of Serbia dated 6 August 2008 no 302-1/2008
- Memo of the Bank of Business addressed to Judge Fillim Skoro dated 16 August 2008 no 1357
- Card of deposited signatures before the bank of Business to "LEOTRIMI", signature of G.R no date
- Records of legal representative before the Economical Bank, G.R 7.10.2008
- Letter of Ministry of Finance of Macedonia dated 18 September 2007
- Letter of NLB addressed to District Court in Prizren dated 16 October 2008
- Copy of ID for G.R
- Copy of passport for G.R
- Letter of FIC EULEX dated 29 April 2009 no. 23/2009 0429/1016
- Letter of FIU EULEX to customs dated 25 August 2009
- Letter of FIC EULEX dated 21 September 2009 for customs roster at the border crossing point Kulla.
- Reply of customs service to the investigator's letter on customs roster dated 19 May 2009
- Letter of FIU EULEX addressed to Customs, dated 13 February 2009
- Records on LEOTRIMI company extracted from database (Window) – 4 annexes
- Report of FIU UNMIK dated 26 September 2008

- Initial report of the case dated 1 October 2008
- Report of FIU EULEX dated 23 February 2010 no. 59/20100 223/1885
- Report of FIU EULEX dated 3 February 2010 no. 12/20100 203/1808
- Together with financial report for PETRO-NOL
- Request for data of FIU EULEX dated 8 July 2009 no. 22/20090 708/1261
- Request for data of FIU EULEX dated 7 May 2009 no. 22/20090 507/1051
- Request of EULEX investigators dated 26 March 2010 no. 15/20100 326/0233
- UNMIK Police information dated 6 October 2009
- INTERPOL Request Template 7 May 2009
- Letter of Police Directorate of Monte Negro dated 25 May 2009

III. Hearing of the Defendants

1. R.O
2. G.R

IV. Evidence related to the factual situation

Witnesses

1. J.D

In his trial testimony of 23-08-2012 the witness introduced himself as Leader of the Unit of Tax Administration.

He stated that the companies "Leotrimi" and Petro-Nol" did not pay taxes during the periods covered by the indictment.

But he did not provide the court with any evidence that the defendants themselves were the perpetrators of these offences they were charged with by the indictment.

The most important parts of his testimony read as follows (minutes of 23-08-2012 page 3 -10):

"Public Prosecutor: According to the case file documents, we can see that the expert witness here has not compiled the report himself apart from a table form. I believe that in the meantime he has seen and studied those reports. Are you aware of the short history of MTP Petro-Nol and Leotrimi Company?"

J.D : Yes. In the beginning from the 7th May Tax Administration Special Auditing Department accepted a request from EUELX, Financial Investigation Unit (FIU) regarding the above mentioned companies, Petronol with registration number 70346294 and Leotrimi Company registration number 70047129. The request was to do with whether the business MTP Petro-Nol had declared the amount of 1,616,649.40 Euro which was debited into the bank account of MTP Petro-Nol and that the amount of 1,614,120 Euro was transferred abroad to different companies....

The Tax Administration has evaluated the assessment of taxes based on law 2004/48 and based on Article 15. Every person who is due to declare the taxes according to this legislation has to submit to the Tax Administration of Kosovo or his agent in this case the Commercial Bank, has to make a declaration as required by law.

The subject in question Petro-Nol has not submitted any statement whatsoever to the Tax Administration. Based on Article 17, "the information secured from a person in his tax statement they don't submit in a proper way his tax obligation or when the tax payer has not submitted his statement on time the Director therefore can make an assessment according to his professional duty. The assessment would be according to his judgment and to the best of his/her ability basing themselves on different books, sources and evidence."

Petro-Nol did not submit any kind of declaration and did not pay any tax.

Tax Administration of Kosovo has made a tax assessment for the Value Added Tax and of the individual income tax for 2006. ...

Public Prosecutor: ...I have a question, since in the account of Petro-Nol Company has been credit over 1, 600, 000 Euro; does the witness know from whom this money was debited to this account?

J.D : The tax payer Petro-Nol had opened a bank account in Pristina at NLB Bank, their account number is 1703200003068893.

From this bank account abroad have been transferred the amounts that we already mentioned. This money was deposited and transferred abroad to Montenegro Bonus Company and this was for payment of fuel, Frema Tobacco International from Cyprus and this was for fuel payment and for Kurnel Business Corporation from USA and this payment for washing powder detergent.

Therefore, based on this paperwork that we have, we tried to get in touch with the taxpayer to get the tax for this amount of money.

Since we failed to contact them and based on Article 17 Tax Administration has made an assessment of the tax owed.

Petro-Nol dealt with fuel and other products. ...

Since Petro-Nol Company did not exercise his right for appeal and based on the legal timeframe of 60 days the Tax Administration commenced the other steps to find the tax payer and serving the tax evaluation forms. This was impossible and we could not contact them.

Public Prosecutor: You mentioned earlier the books and receipts of tax. Did the Tax Administration possess those evidence?

J.D : No.

Public Prosecutor: Can you tell us based on what kind of evidence the tax was evaluated?

J.D : Based on the information received by the third parties, FIU from EULEX.

J.D : Lack of contact with the tax payer has obliged the Tax Administration to do the tax evaluation from the office and based on information that we had in possession.

Public Prosecutor: The same question referring to Leotrimi Company?...

J.D : 460,748.44 Euro.

...

Rexhep Hasani:I did not understand who made those transactions?

J.D : The amount that is mentioned now deposited to an account in Casa Bank and the same amount was transferred to the entities that were mentioned earlier.

Rexhep Hasani: Who has deposited them?

J.D : The bearer of the account is Petro-Nol with owner R.O i.

Rexhep Hasani: Do you have any evidence to prove that R.O has deposited this money?

J.D : No, other evidence than the bank's evidence....

Rexhep Hasani: Who made this evaluation?

J.D : Tax Administration of Kosovo.....

Haxhi Millaku: G.V and his wife M.V, F.V as the owners of MTP Ngas Company, Shkoza Company and I can see that some transfers were made to some companies YugoPetrol. In the part where Petronol and Leotrim Company are mentioned, did you see the name of

G.V, M.V or F.V

J.D : Those are different entities. The Tax Administration has done an auditing control on 28 December 2004 to tax payer Leotrimi Company

...

J.D : The evaluation for Petro-Nol is made based on bank transfers. For Tax payer Leotrimi is based on the imports conducted by this entity starting form 25 October 2003 until 6 April 2004.

Haxhi Millaku: Do you have any names of persons who have conducted those transactions?

J.D : Yes. Leotrimi Company with business number 70047129 with owner G.R, residing in Prizren.

Haxhi Millaku: There is a conclusion made by the Kosovo Police Service provided to the Authorities where it is stated a large amounts of deposited money to bank accounts. I have never come across to the name

G.R. in the document provided to you. ...

...
Haxhi Millaku: You are giving us the statistics of the goods which entered the country, do you have DUD Document for the imported goods?

J.D.: Yes, we have all the DUD documents.

Haxhi Millaku: Can I ask the witness to provide us the DUD documents as they would establish the matter of the imported goods in this country and individuals move would be seen in those documents?

Presiding Judge: The court will ask for more documents if necessary....

...
J.D. ...every kind of import that enters inside the country is reported to us through documents.

Haxhi Millaku: You have also contacted with border points, customs of Montenegro as well?

J.D. Not us.

Haxhi Millaku: Do you know if EULEX has contacted those points?

J.D. Yes.

Haxhi Millaku: I have a request for the panel, to check every single import that was made by Leotrimi Company and goods which entered Kosovo which prove and on which were based the tax evaluation and on which we can see who the authorised person was. This can also show that this person who abused the document of Leotrimi Company and who has brought this company to this stage.

2.1 G.V.

He stated that he is an educated economist and he had a private company which dealt with customs service at the border near Peja.

He was the authorized person for the companies "Leotrimi" and Petro-Nol" during the periods covered by the indictment.

He did not provide the court with any evidence that the defendants were the perpetrators of the offences they were charged with by the indictment.

On the other hand the court got the impression that in connection with the statements of his wife and his brother done later on at the some session day that he is an intelligent businessman trying to let other people do what he wants using them a marionettes in his business like his wife and brother who stated that they do not have a clue of the company they opened and for which they authorized him and that it is him who works using their companies.

Having this background in mind the court finds that he would anyway not have been the right reliable person to put any blame on the defendants.

The most important parts of his testimony are the following (minutes of 24-10-2012 page 2 -16):

"Public Prosecutor: We come to know you had a business, was it private?

G.V. Yes.

Public Prosecutor: What is it called?

G.V.: Shkoza.

G.V.: For the time being it is not trading; previously it was services and also with customs issues exclusively.

Public Prosecutor: What services?

G.V : For the time being it is not trading; previously it was services and also with customs issues exclusively.

Public Prosecutor: What services?

G.V : Customs.

Public Prosecutor: Can you please explain in detail?

G.V : When the business was registered at customs in 2000 it was a custom agency.

Public Prosecutor: What does that mean?

G.V : Like you are a lawyer by profession, we are mediators of services between importers and customs.

Public Prosecutor: Have you ever heard of NT "LEOTRIMI" company at all?

G.V : It rings a bell but a long time ago.

Public Prosecutor: What about NT "PETROL NOL"?

G.V : No.

Public Prosecutor: Do you know G.R. ?

G.V : Yes.

Public Prosecutor: R.O. ?

G.V. : Yes.

...

Public Prosecutor: How do you know them?

G.V : ...we came to know each other through Customs by someone I don't remember.

...

G.V : we did not have any other dealings with him apart from private ones. I had no official dealings with him, only private ones.

Public Prosecutor: What is the procedure for customs, what do they give you and what do you give back?

G.V : Initially a progressive procedure; let us say goods came to customs and with the paperwork he would approach a customs agent to conduct the customs issues, were we would charge them 10, 20 or 30 DM depending on the case in order to do the paperwork. When the customs procedure is concluded the paperwork is given to the client and off he goes. After that we have no responsibility.

Public Prosecutor: So the goods come to the customs point; what does the transporter give you if the owner is not there?

G.V : All paperwork, like receipts. International document called CMR; in Albanian it is a payment order.

Public Prosecutor: What do you do when you have taken all the paperwork?

G.V : Based on the document I prepare the unique customs statement, DUD, and then it is submitted to official bodies within customs.

Public Prosecutor: Customs there or at the terminal?

G.V : It is specific at the Peja customs office; this is to do with the geography of it. The entry point is a bit far from the customs point. All the personal documents of the vehicle are kept and taken at the entry point and instruction with protocol number and reference number is given to the driver to go to customs. One copy is kept by the driver and when we compile the document it is matched to the paperwork from the entry point.

Public Prosecutor: So you take all documentation and do the customs job; what do you do with the documents?

G.V : The customs do another check to see if all documents are complete and if anything is missing or if there is any defect. ...

...

G.V : All documents submitted and customs agents check the goods. Sometimes they do their own assessment and may not accept the value as stated on the receipt. Once that is settled payment is

made and documents they taken from us and given to the driver who then makes the payment at the gate. We don't have any responsibility for that. Then, off the driver goes.

...
Public Prosecutor: do you remember what R.O and G.V imported?

G.V I don't remember. There were so many clients it would be impossible for me to know what was imported.

...Public Prosecutor: Do you remember if you met R.O or G.R or both?

G.V: G.R yes but R.O very few times.

..
Public Prosecutor: Has it ever happened to conduct any transfer for NT "LEOTRIMI" and NT "PETROL NOL"?

G.V It could have happened for NT "LEOTRIMI" but for NT "PETROL NOL" no way. Initially everything was done in case, i.e. payments for goods and there were no systems as that was how the institutions worked, however, with the banks being involved the vast majority of client authorised us to make payments via the bank on their behalf in relation to the goods at the customs.

Public Prosecutor: I would like to show the witness a financial statement signed on behalf of NT "LEOTRIMI".

Presiding Judge: Please read it out.

Public Prosecutor: A documents dated 2 April 2004 through bank for business and the client is NT "LEOTRIMI" where the amount of 6,500 Euros was transferred. I don't know where it was transferred to. It was transferred from NT "LEOTRIMI" and it was signed by G.V,

...
G.V : It states the 'authorised person' and that was in cash. I can confirm now that I must have been the authorised person or the bank would not allow such a thing,...

...
Public Prosecutor: Did you have authorisation to sign for NT "LEOTRIMI"?

G.V. I must have had as I did for the vast majority of my clients.

Public Prosecutor: Again with the permission of the Judge I would like the witness to explain the money order transfer sheet; where the witness signed for NT "LEOTRIMI" in the amount of 41,364.00 dated 15 March 2004 where the money went to Jugopetrol Al Montenegro.

...
G.V. Hundred percent I was authorised by G.R to do that.

Public Prosecutor: I asked you if you had authorisation on behalf of NT "LEOTRIMI"?

G.V. I was not sure as there were many companies that needed to give me an authorisation. Some companies have done this and it seems G.R did. Without authorisation by the client I would not do such a transfer and nor would the bank.

...
Public Prosecutor: We are not disputing that the bank would not allow this. I am asking if you had written authorisation by G.R or R.O?

G.V I repeat eight years has passed by. Now that I have seen this, I can say I was authorised.

...Public Prosecutor: Does it mean you had a close relationship with NT "LEOTRIMI"?

G.V I mentioned this at the start.

Public Prosecutor: I have other documents in the name of G.R which are in the file and have been proposed by me. I want to deal with one more document before I move on. ... There is a list from the bank for business and the client is NT "LEOTRIMI" and the name of G.V is mentioned many times and the date is 15 October 2008 and with the permission of Judge I would like the witness to confirm.

...
G.V I am surprised it mentions 2008. You can see the dates and it was a time when the customs fees were paid to me.

....Public Prosecutor: We understood you had been authorised on behalf of NT "LEOTRIMI". Did you go to Montenegro to sign any contract on behalf of NT "LEOTRIMI" or NT "PETROL NOL" in Cetinje?

G.V : I don't think there was a need for any contract at that time.

Presiding Judge: Yes or no.

G.V : I cannot remember, I don't know. I could have done whatever service the owner asked.

Public Prosecutor: Have you ever asked G.R what qualification he had?

G.V : No, not him or anyone. I just keep it in mind that anyone dealing with business knows.

Public Prosecutor: You are an economist. Have you noticed if G.R has skills to manage a company?

...

G.V : I was not that sure if he was responsible to manage the company properly.

..

Presiding Judge: When did you stop doing business with these two defendants?

G.V : Sometime in 2004.

...

Rexhap Hasani: Did you have a general authorisation or a concrete one for the case?

G.V : Initially in 2000 – 2002 there was no need for written authorisation, this was allowed by customs. The drivers would come with paperwork and we would register based on it, you would pay fees and go; a simple procedure. I always had a general authorisation and not specific. You can have this case confirmed when two other witnesses come, meaning my brother and my wife. I am authorisation in general terms.

Haxhi Millaku: They don't do anything.

G.V : That was our agreement.

Rexhap Hasani: You with your wife and brother; are you the owner or co owners?

G.V : I own Shkoza firm, my wife Ngas firm and my brother Vegas firm. I have specific document I have prepared.

Rexhap Hasani: The Presiding Judge asked before when and why you stopped the relationship with the defendants?

G.V ...I think it was 2004. ... It may have been G that stopped it, or maybe he had no money for goods, I don't know.

Rexhap Hasani: Was it G.R or R.O that authorised you?

G.V : I think G.R for NT "LEOTRIMI" as he was the owner.

Rexhap Hasani: What about the other company?

G.V : I had no authorisation and I have done no work for it.

...

Rexhap Hasani: There are two accused here; who was it that authorised you on behalf of NT "LEOTRIMI"?

G.V : G.R ; I don't think I knew R.O at the time.

...

Presiding Judge: Do you remember if you ever went to the bank with G.R for authorisation?

G.V : Yes, however, I cannot remember the date.

...

G.V : I thought G was the owner.

...

Haxhi Millaku: Have you accepted any payment via NT "LEOTRIMI" through the bank or in cash?

G.V In relation to NT "LEOTRIMI" I accepted cash and also via the bank.

...

G.R The witness just stated today that he had no dealings with NT "PETROL NOL". So this is to be confirmed today that he had no business dealings with this company just mentioned?

G.V : That's correct.

G.R : Mr. G.V sat with me until 2010. Have I worked in your company as a driver?

G.V : Yes, but without contract, however you have done some driving.

G.R : Were we together at Montenegro Bonus Company, and I am referring to NT "PETROL NOL"?

G.V : Please repeat the question.

G.R : Were we together, myself and you Mr. G.V , at Montenegro Bonus Company in Cetinje and in private accommodation to arrange a contract in Podgorica on behalf of NT "PETROL NOL"?

G.V : No way in a private accommodation or property, it is possible however in an office but I can't remember.

Presiding Judge: The question was if you were there concerning NT "PETROL NOL"?

G.V : I haven't gone on my own on behalf of someone, we might have been together.

G.R : The large amount transferred from Peja, the persons who received on the other end the transfers are they aware of money transfer? And the persons, if they received on the other end the money do they know G.V or myself?

G.V : For sure they don't know G.V . For G.R . I am pretty sure yes...

G.R : Why did you need NT "PETROL NOL" bank statement in which we were together 2007?

G.V : I didn't need nothing, referring to the bank statement, it could have been any of his partners who he might have made a request to do the clarification of business, for myself I am not in knowledge regarding the bank statement because I don't need it. For that I had no authorisation in writing.

G.R : Was myself, your brother F and another person I, and other persons as well who drive loads in smuggling goods in Montenegro where we have loaded and unloaded the smuggled goods.

G.V : This has nothing to do with NT "PETROL NOL" nor with the case we are dealing today. This was a legal job for which I have all the evidence and documents which I will provide whenever necessary in the concrete case. For that case I have paid a visit to Ali Rexha and submitted the case there and I don't know what happened to the case. That has to do with the legal activities of the Shkoza Company, Ngas and Vegas Company. For that I am responsible.

G.R : Are you in knowledge of me having lot of money while you are sitting in your office? I am referring to the paying of the customs of the released goods. I was not a client, I was giving paper work to

G.V : and he had his clients and he did dealings with this clients, he could establish his wealth as well.

Presiding Judge: What is the question now?

G.R : G.V should be open and sincere and tell that he exploited me because we are friends and we sat together up to the day I got arrested. Taking into consideration that at that time I was only 22 years old and I could not have managed to do these things without G.V help. In comparison what is my financial wealth to G.V wealth out of this company. I have no more questions, he can tell you.

3. M.V

The witness M.V stated that she is the owner of the company NGaz Petrol. But although she studied economics and has high school education she said that she had no clue about her company, she just trusted her husband Ga who did all the activities of the enterprise. She was not interested in running it.

She could not explain why her husband needed so many companies which dealt with similar activities. She was not a key witness because mostly she stated that she had no clue about her own company and that it was her husband Ga who worked with it- authorized by her.

4. F.V

He – who is a farmer with elementary school education – had a business named “VeGas”. He did not run it. It was his brother G.V who was authorized by him because he trusted him. The reason – according to him was “we help each other”. For this “help” he got money from time to time from Ga when he needed it, eg. for construction of his house. He had no clue about his own company and was not interested in it.

The minutes of 24 October 2012 contain the following:

Public Prosecutor: Though you don't know the details of the company, do you at least know in what the company dealt?

F.V I don't know.

Public Prosecutor: What did it deal with; petrol, oil or what?

F.V : I don't know, he knows.

Public Prosecutor: What did you earn or benefit from the company?

F.V He has helped me somehow.

....

Public Prosecutor: Did he give you money?

F.V Yes, he has helped me in material aspect to construct a house.

Public Prosecutor: Did he give you Euros cash?

F.V : Yes, when I needed it.

Public Prosecutor: Did he ever mention R.O and G.R ?

F.V No.

Public Prosecutor: Did he ever mention company NT "PETROL NOL" and NT "LEOTRIMI"?

F.V : No.

Public Prosecutor: Did your brother say anything more about Ge ?

or an industrial truck?

F.V : Heavy industrial vehicles.

...

Haxhi Millaku: Did you provide him (G_a with an authorisation to withdraw as well as deposit money into the bank account?

F.V Yes.

Haxhi Millaku: Did G_a notify you as the owner of company for all the transactions of the business?

F.V I never asked him. He had authorisation.....

The court is of the opinion that G.V used his wife and his brother to open companies and to let them be run by him for his own profit.

5. S.G.

He stated that he is an educated Economist who is a good friend of G.V since their student days. He had his own business since 2002 registered for services (goods and customs) and he shared an office with his friend G.V – who dealt with import of fuel - at the customs, when G_a was not there to facilitate the customs issues on his behalf. He helped G_a on friendship basis especially from 2005 on. He was authorized by G_a for transfer, payment withdrawls and deposits. He stated that he was authorized by G.V, to do payment. He also made some transfers for NT Leotrimi and NT Petro Nol somewhere. He stated that he did not know the relation between G.V and the Defendant (G.R.

The court is of the opinion that none of these three statements (M.V, F.V or S.G proved any of the charges made against the defendants. The court got the impression that G.V made the witnesses to be helpful to his businesses – each of them according to their possibilities.

Written Evidence

As mentioned above was considered as read out.

It does not contain any evidence that the defendants committed the crimes they were charged with.

Defendants

1. R.O

She stated that she did not commit any of the crimes she was charged with. She said she never opened a bank account for "Leotrimi" and Petro-Nol" and did not sign anything. She always had her identity card with her and did not notice a misuse.

Her husband G.R provided her with money. He told her that he worked with a friend and at a certain time, she did not remember exactly - but some years ago G.R worked as a driver for G.V.

She never had much money and she had never seen larger amounts than 150 – 200 Euros cash from G.R and her met twice with G.V and his wife in a restaurant, once in Pristina and once in Peja. At the time when she was with G.R and G.V and his wife no business was discussed. When G.R and R.O were arrested she remembered that 500 Euros were in his possession.

2. G.R

He also stated that he did not commit the crimes he was charged with. Only for a short time he had worked as a truck driver for G.V. He never felt competent to run a business himself as he had only 7th grade of lower education. But he allowed G.V to open and run the mentioned companies because he hoped to learn from him and to get something valuable out of this deal e.g. a long term employment as a driver. But G.V opened the companies with copies of the defendant's IDs with which he was provided by G.R. G.R opened bank accounts and after that time he always told G.R upon request that the companies did not make any profit and after some time that they did not run any more. The defendant trusted G.R as he is an certified Economist. G.R did the paperwork and the defendant did not have a clue what was going on behind his back. The minutes of 6 December contain inter alia the following:

G.R Yes, he did say that. He said, "I would be running your company as if you were a son of mine, as well as my wife or my brother or my own company. You will be treated respectfully." He ran two companies under my name and most probably he ran a company under someone else's name, who in the future may end up like me, in Court. G.R : G.V in reference to the company did not give me any money because he said to me, "At the moment the company is not doing any business. At the

moment the company is pausing and I can only lend you some money." He did that on two or three occasions, gave me 200 or 300 Euros, and S.G was the one who gave that money to me because G.V was not meeting me personally. He was in Montenegro or I don't know where. ...I don't know whether G.V closed the company or left the companies open....Public Prosecutor: OK, for the other company Petrol-Nol, how was it registered? G.R: The same way, through G.V
Public Prosecutor: In whose name? G.R: The name of R.O He only got photocopies of the documents and all the rest he completed himself. Public Prosecutor: Have you ever given R.O document to Ga? G.R: Yes, and also when the company was opened all the documents with the stamp and all of them were kept by G.V Public Prosecutor: Were you with R.O at the Trade Ministry to open the company? G.R: We were not. Public Prosecutor: Did the company Petrol-Nol have an office in Ferizaj? G.R: No. The company did not have an office in Ferizaj. G.V was running this company from Peja. These companies exist only on paper, they don't have any subjects or anything or are not linked to any petrol station. They don't have nothing. They were in paper and G.V kept those papers with him and took them wherever he wanted. Public Prosecutor: Neither in Prizren nor in Ferizaj was there a place with the insignia of Petrol-Nol? G.R: No. These were only companies which were opened on paper by G.V ...Public Prosecutor: What was the business subject of these two companies? G.R: I don't know what G.V was doing with those companies. G.V was trading, but what was he importing or taking out I don't know, because I am unknown, even for the drivers who were bringing goods and things. It was G.V who used this company and was trading with it, not me. I am sure I am not the only one who has been used by G.V tomorrow you may have others like me.... I was simply a driver. ... Presiding Judge: You told us that Ga took a photocopy of R.O's ID card, and then he went to open a bank account. You went with him. G.R: Yes. Presiding Judge: But R.O did not? Was she with you? G.R: For that particular authorization done in Ferizaj, in Ferizaj yes she was and she did authorize me, but not for the other accounts opened for Leotrimi in Peja, Petrol-Nol was done in Ferizaj.

G.V took the current accounts of the bank, even the account for which I was authorized, he was in the possession of all the documentation, but that particular signature is not mine. Either this form has been filled in later on, I don't know. Somebody signed it for me, that is not how I write, that is not my handwriting and not my signature, because in the case file you have documents that I have signed. You can match that signature and you can compare that signature with this one and my handwriting.

Presiding Judge: This one she, R.O signed? G.R: No. My wife was with me at the bank but she did not sign this. The Panel examine the document. G.R

No, I don't know. My wife has not signed it as my wife did not sign even our marriage paperwork....Presiding Judge: You told us she signed an authorization. G.R

: Yes, she authorized me and I agree with that, but that particular signature is not her signature, and my wife as far as it goes for the authorization, there is no need for the paperwork, she authorized me. That is not that signature. It is a simple bank authorization. This is an authorization done at the bank in regards to payment. Signatures for transfer mentioned in the Indictment, and for deposits, mentioned in the

Indictment, I have never done any of them, neither deposit nor transfer. This is something I would like you to verify and see for yourself that I never had access to funds transfers. I had only opened up the firm. I have got the authorization. G.V took all the paperwork entirely. He had them in his possession, used them and now I say he used them because I am here. ...

The court is of the opinion that both defendants told the truth. This is supported by the impression of their personalities: very poor simple people without good education compared to the witness G.V who seems to be a well educated clever Economist and business man, the fact that the signature in R.O ID is not similar the one discussed of Annexes to the Minutes of 6 December 2012 and in addition the impression the witnesses statements of G.V and his wife and brother gave as mentioned above.

Conclusion

The Court could not reveal evidence that it were these defendants who committed the crimes they were charged with. The court follows the defendant's statements and is of the opinion that her personal Data of the ID card were copied and used without her knowledge to open a bank account and a company, although she wanted to give an bank authorization to her husband she did not sign anything and the signature for authorization for Kasabank (Annex to the Minutes of 6 December) is not hers. G.R gave his personal data of ID card and hers to one of the witnesses whom he trusted and who seems to have operated the companies without their control.

Legal assessment

The defendants **G.R** and **R.O** had to be acquitted of all charges of the indictment.

Presiding Judge:

Judge Annemarie Meister

Panel Member:

Judge Skender Çoçaj

Panel Member:

Judge Teuta Krusha

Recording Clerk:

Vlora Johnston

Legal remedy:

Pursuant to Article 400 of the KCCP the parties are allowed to announce the appeal within 8 days after the announcement of the judgment. The Parties have the right to file an appeal against the judgment within fifteen (15) days of the day the copy of the judgment has been served to the Supreme Court of Kosovo through the District Court of Prizren pursuant to Article 398 Paragraph 1 of the KCCP.