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An abstract from the PhD dissertation:

entitled: **Crimes against the financial interests of the European Union.**

A criminological study

The paper outlines the picture of crimes against the financial interests of the European Union in criminological terms.

The rationale for taking up the topic of the issue is the fact that, on the basis of criminal law, the measure of effective counteraction to the behavior of criminals in the field of damage to the financial interests of the European Union is the possibility of holding them criminally liable under the current legislation.

The first chapter contains an introduction to the issue of crime against the financial interests of the European Union in the historical perspective of the formation of the institutional and legal system aimed at protecting the common good of the people of the Union, and also explains the basic terminological issues.

The second chapter characterizes selected protective regulations accompanying the distribution of EU funds, both in the perspective of the European Union and in Polish conditions. A picture of the functioning of EU institutions, bodies and agencies involved in the process of distribution and protection of the financial interests of the European Union is presented to the necessary extent. Also presented are the basic aspects that form the foundations of the EU system for preventing, countering and combating crime against the financial interests of the Union, as well as selected detection and prevention mechanisms. In addition, the manner of distribution of EU funds on the national ground from the central, through regional, local level to the beneficiary was illustrated. Emphasis is placed on the stages of granting funds that are most vulnerable to the occurrence of crimes, as well as legal regulations relating to the matter of counteracting such practices.

The third chapter begins by presenting the principles of criminal responsibility found in Polish criminal legislation, which create the necessary context for setting criminal responsibility for crimes against the financial interests of the European Union. This is followed by an analysis of the provisions of the PIF Directive and their transposition into Polish criminal legislation. This created the necessary overview of the crimes falling within the designty of crimes to the detriment of the European Union's financial interests. In the

following section, the chapter contains a comprehensive characterization of the statutory elements of crimes against the financial interests of the European Union drawn up on the basis of a review of case law. In discussing them, attention was paid to the practical problems occurring in the course of subsumption of behavior detrimental to the financial interests of the European Union, which the Author directly encountered in his professional work. Crimes that are considered to be leading in the violation of EU financial interests are analyzed in detail.

In the fourth chapter, the Author attempts to define the place of crime against the financial interests of the European Union in the fields of criminology. In addition, he presents the etiology and phenomenology of this phenomenon. The chapter characterizes crime against the financial interests of the European Union in relation to selected criminological theories. Completing the criminological picture of this type of crime in Poland, it presents statistics of this phenomenon and conclusions resulting from their in-depth analysis.

The fifth chapter shows the relationship between crime against the financial interests of the European Union and organized crime, focusing on carousel fraud and laundering of the proceeds of crime. The mechanisms of the perpetrators of these crimes and the tactical and technical aspects of combating them are presented. Possible problems related to the use of the tools available to law enforcement agencies to combat this practice are also discussed.

The sixth chapter is a presentation of the views of practitioners - experienced police officers representing organizational units from all over Poland, who are responsible for supervising the service of all police officers of the criminal division involved in combating economic crime, including to the detriment of the European Union. The surveys carried out systematize the current problems occurring in the ongoing pre-trial investigations to the detriment of the financial interests of the European Union.

Chapter seven is a summary of the work. It contains an assessment of the institutional and legal system for combating crime against the financial interests of the European Union, both at the horizontal and vertical levels, from the perspective of Polish and EU conditions. This made it possible to draw conclusions that can improve the system for combating crimes against the financial interests of the European Union, and thus the effectiveness of the protection of community interests.

The dissertation culminates in a synthetic presentation of the achieved objectives of the work and the hypotheses put forward, and also provides a summary giving answers to the questions specified in the research problem.

The work is addressed primarily to practitioners, i.e. representatives of state institutions, local governments and other units responsible for the distribution of funds from the European

Union budget, as well as officers of services responsible for combating crime, but also to theoreticians seeking knowledge about the phenomenon of crime against the financial interest of the European Union.