## **Contents**

1	Introduction	1
2	Civil and Criminal Legislation Regarding Money Laundering and the Protection of Cultural Heritage.  2.1 Money Laundering: The Crime Defined 2.2 International Laws and Treaties Regarding Money Laundering and the Protection of Cultural Heritage: A General Perspective 2.3 National Laws and Enforcement: A Perspective from the United States and Brazil  Bibliography.	16 20 35
3	<b>Deterring Criminals from Engaging in Financial Crimes</b>	41 45
1	Investigating and Preventing Crime in the Art World	49
	and Crime Prevention	49
	Roles of Those Who Combat It	58
	4.3 The International Council of Museums	63
	4.4 Cultural Entities and Incentives for the Diffusion of Art	63
	<ul> <li>4.5 Insurance Companies</li></ul>	77
	Suspicious Activity Reports and Banking Risks	78
	4.7 Agencies Involved in Investigating Tax Fraud	80
	Bibliography	87
5	Cases in Jurisprudence and in the Press	91
	5.1 Jurisprudence	91
	5.2 Cases in the Press	114
	Bibliography	118

x Contents

6	Payments Through Illegal and Disguised Means,	
	and Misuse of NGOs, Trusts, Associations and Foundations	121
	6.1 Wire Transfers and Black Market Moneychangers	123
	6.2 Prepaid Access Cards, Stored Value Instruments and Bitcoins	128
	6.3 Using NGOs, Trusts, Associations	
	and Foundations for Illegal Ends	131
	Bibliography	136
7	International Legal Cooperation and Repatriation of Assets	141
	7.1 International Legal Cooperation	148
	7.2 Freezing, Confiscating and Repatriating Assets	160
	Bibliography	171
8	Answers to Initial Questions and Conclusions	173
	8.1 Answers to Initial Questions	173
	8.2 Conclusions	184
	Bibliography	191
9	Proposals to Improve the War Against Money Laundering	
_	and Terrorism Financing	193
	9.1 An International Perspective	194
	•	198
	Bibliography	213
In	dev	215