

Tax crime as predicate offence to Money Laundering

Legal issues and risks in practice

Ralph Sutter
Kappelistrasse 18
9470 Buchs SG
+41 81 740 29 19
sutter.ralph@bluewin.ch
FS110090

Master's thesis

to obtain the degree of
Master of Laws in Banking and Securities Law (LL.M.)

University of Liechtenstein
Executive Master of Laws in Banking and Securities Law (LL.M.)

Assessor: Prof. Dr. Dirk Zetsche, LL.M. (Toronto)

Working period: 01.12.2015 to 29.04.2016

Date of submission: 29.04.2016