

Article 13

Money laundering of proceeds from corruption offences

Each Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences under its domestic law the conduct referred to in the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Products from Crime (ETS No. 141), Article 6, paragraphs 1 and 2, under the conditions referred to therein, when the predicate offence consists of any of the criminal offences established in accordance with Articles 2 to 12 of this Convention, to the extent that the Party has not made a reservation or a declaration with respect to these offences or does not consider such offences as serious ones for the purpose of their money laundering legislation.

Article 14

Account offences

Each Party shall adopt such legislative and other measures as may be necessary to establish as offences liable to criminal or other sanctions under its domestic law the following acts or omissions, when committed intentionally, in order to commit, conceal or disguise the offences referred to in Articles 2 to 12, to the extent the Party has not made a reservation or a declaration:

- a) creating or using an invoice or any other accounting document or record containing false or incomplete information;
- b) unlawfully omitting to make a record of a payment.

Article 15

Participatory acts

Each Party shall adopt such legislative and other measures as may be necessary to establish as criminal offences under its domestic law aiding or abetting the commission of any of the criminal offences established in accordance with this Convention.

Artikel 13

Hvidvaskning af udbyttet fra bestikkelse

Enhver part skal vedtage sådanne lovgivningsmæssige og andre foranstaltninger, som måtte være nødvendige for at fastsætte, at det er en strafbar handling i henhold til national ret at handle som nævnt i artikel 6, stk. 1 og 2, i Europarådets konvention nr. 141 under de deri nævnte betingelser, når førforbrydelsen består i en strafbar handling i henhold til artikel 2-12 i denne konvention, i det omfang vedkommende part ikke har taget forbehold eller afgivet erklæring over disse handlinger eller ikke anser sådanne handlinger for alvorlige i forbindelse med deres lovgivning om hvidvaskning af penge.

Artikel 14

Regnskabsmæssige lovovertrædelser

Enhver part skal vedtage sådanne lovgivningsmæssige og andre foranstaltninger, som måtte være nødvendige for at fastsætte, at der i henhold til national ret kan pålægges strafferetlige eller andre sanktioner, når en person med forsæt foretager eller undlader at foretage følgende handlinger for at begå, skjule eller dække over de i artikel 2-12 nævnte handlinger, i det omfang vedkommende part ikke har taget forbehold eller afgivet erklæring:

- a) at udarbejde eller anvende en faktura eller et andet regnskabsmæssigt dokument eller fortegnelse med falske eller ufuldstændige oplysninger;
- b) ulovligt at undlade at registrere en betaling.

Artikel 15

Meddelagtighed

Enhver part skal vedtage sådanne lovgivningsmæssige og andre foranstaltninger, som måtte være nødvendige for at fastsætte, at det er en strafbar handling i henhold til national ret at hjælpe eller tilskynde til udførelsen af en strafbar handling i henhold til denne konvention.