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## The Blind, Swindlers, and Assassins: Deaths and Billions from the “Carbon Tax,” 2008

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What follows is the first criminological analysis of “the greatest scam France has ever known.” In 2008 and 2009, large-scale VAT fraud in the market for the right to pollute (“carbon tax”) is estimated to have cost France 1.6 billion euros. However, according to legal experts on the matter, giving their opinion anonymously, the final loss to the Treasury was “more in the order of three billion euros than two.”

This criminological study is not an attack on particular persons; my customary practice is first and foremost to study what criminals *do*, rather than what they *are*. The surnames of the main fraudsters still alive, together with other actors involved (whether or not they have been published in the press) are replaced here by their initials, since naming them contributes nothing to the story.

It should first be pointed out that this extraordinary and ruinous affair never captured the attention of the major television companies. In France, investigative journalism website *Mediapart* published courageous investigations into the VAT scammers, as did the Israeli daily *Haaretz*; but these involve the print media—neither the TV news on TF1 or France 2, nor the digital channel BFMTV, nor (at the time) iTélé, ever deigned to inform their viewers about this criminal saga which, it should be stressed, has involved seven murders or attempted murders to date, not to mention various kidnappings, hostage-takings, extortions, and so on. These media outlets clearly have a strange idea of what does and does not constitute news.

In fact, this “carbon tax” fraud is entirely criminal. Investigators claim they are up against “organized gangs carrying out highly sophisticated operations, skillfully exploiting banking tools and cash flows.” The process is simple and, as we shall see, anything but new: on a specific market (or stock market) criminals buy and sell quotas of rights to pollute without then paying back the VAT to the state. All or part of the tens or hundreds of millions stolen in this way is then used to buy more quotas, thus feeding the system.

The extent of the plundering defies all imagination. In front of the judge, one of the criminals boasted of having earned “600,000 euros a day”; while a Franco-Israeli bandit murdered in Paris in September 2010 is said to have “imported 200 million euros *in cash* into Israel.”

And what about the fraudsters themselves? In 2008, as we shall see later in more detail, these big-time poker gamblers, close to the Franco-Israeli criminal underworld, were mostly already known as former VAT swindlers in mobile telephony—practicing what, among themselves, they call “la tève.” All of them were “unfavorably known,” to the police and justice system, some for many years. Today, some of them are in France “under order to be administered by the courts,” while others are awaiting trial; but the majority of the actors and architects of this mega-swindle have fled to Israel.

France pays a high price for these “carousel VAT frauds” (also known as “missing trader intra-community” VAT frauds). The French financial prosecuting authorities are still working on “several dozen cases involving VAT scams,” with about fifty individuals undergoing criminal proceedings. In total, these frauds, involving the theft of VAT that has never been paid back, ends up (according to an estimate of February 2016) costing the French Treasury 15-17 billion euros a year. Out of eighteen European Union countries inspected in relation to this, France had the sixth highest level of VAT fraud (almost 14 percent), similar to those countries known for their laxity in tax matters (Italy, Hungary, Romania, and so on).

This scandal is not, however, peculiar to France: the 2008-2009 scam is thought to have deprived the European Union budget of six billion euros in tax; and in early 2017, a vast “VAT carousel” was found to be operating between France, Germany, the United Kingdom and Poland, involving computer and electronic equipment. The losses to the countries concerned are well known: 26 million euros. In 2013, for the whole European Union, VAT scams in their entirety have cost the community budget no less than 168 billion euros. Now that this scene has been set, let us proceed to the heart of the matter.

## **1—THE CAROUSEL FRAUD OF 2008-2009: ITS ORIGIN AND THE WAY IT WORKED**

**I**t started with the environmental fervor of the late twentieth century. The planet had to be saved! There was a hue and cry against greenhouse gases. As so often in human history, the logic here was entirely of the type “the road to hell is paved with good intentions.” In December 1997 the Kyoto Protocol was adopted. These gases were to be phased out in a liberal fashion, with “rights to pollute” being exchanged on the stock exchange—bought or sold by the companies emitting (or not) such gases. For the European Union, this process was given concrete expression in the EU ETS (European Union Emissions Trading System), making each member country responsible for acting on its home ground.

In France, the Caisse des Dépôts et Consignations (CDC) [Deposit and Consignment Office] piloted the project and created two successive stock-exchange tools—Powernext, followed later by BlueNext—the latter enabling “quotas” of a ton of CO<sub>2</sub> to be traded according to a system of supply and demand.

Criminals soon spotted the fact that in France, the cash market in rights to pollute was subject to VAT. All they needed to do, therefore, was to buy quotas of CO<sub>2</sub> emissions VAT-free from countries not subject to tax and then re-sell them in France inclusive of all taxes (VAT among them), while “forgetting” to pay the VAT back to the state; they could then reinvest the embezzled VAT in buying new rights to pollute, thus perpetuating the “carousel.”

This went on without any controls or checks on the part of BlueNext. To give a concrete example, Grégory Z. set up three companies and had them accredited as brokers on BlueNext. I shall examine just one of them here, which was given the unlikely name of “Crépuscule.” Now, when he obtained accreditation on BlueNext for a company whose name would astonish even the lowliest trainee in a rural bank, Grégory Z. was:

- under investigation for the VAT “Eurocanyon” scam in mobile telephony;
- already convicted for smuggling, bribery, tax fraud, and VAT fraud, not to mention being on the run between the United States and Israel;
- known to the police as being a close associate of heavyweights in the Corsican and Corsican-Marseilles criminal underworld.

If checks had been made, Grégory Z. would have been rejected had he wanted to open a simple account at the local bank. But in this case, there was no problem! “Crépuscule” was registered without encountering any opposition. Soon afterwards, via the new “Crépuscule” broker, two other crooks, known as Arnaud M. and “Marco” Mardoché M., bought 117,793,500 tons of CO<sub>2</sub> free of tax from other countries. They re-sold them in France with all taxes included for 1,730,021,068 euros, thus snaffling up 283,515,158 (two hundred and eighty-three million, five hundred and fifteen thousand, one hundred and fifty-eight) euros of VAT.

With a beam on his face, one of the crooks explained to the judges: “Selling carbon quotas is like selling air. There are no raw materials, no exchange of real goods. You just have to place purchase and sales orders, and draw up invoices. You can do it all from the john using a laptop.”

In fact, “Crépuscule” is not the only case; there is a “Marseilles” file dealing with a scam of 385 million euros; a “Nathanaël” file representing 43 million euros, and so the list goes on. Between April 2008 and March 2009—as has already been stated—1.6 billion euros vanished into thin air, although this figure could possibly amount to as much as three billion.

Once you have primed the pump, says one crook, filled with wonder, “the money begins to flow, from all directions.” But this money has to circulate in order to disappear; it has to be divided up and then hidden away. So a huge three-card monte for crooks is set up. Through a host of strawmen-managers, offshore shell companies, currency exchange counters, parallel financial systems, bank accounts,

trusts and money transfer companies, hundreds of millions of euros zigzag their way around the planet. At the end of this decentralized system, there are compensation mechanisms that allow the cash to be collected (the tariff scale: one suitcase = one million euros).

The “Crépuscule” investigation (eight years’ taking of evidence, four examining judges) exposed this system of dividing up and laundering. According to the judges, it involved fifteen countries on four continents, and go-between arrangements or accounts in Cyprus, Dubai, Geneva, Hong Kong, Israel (the mainstay), Latvia, New York, Panama, Poland, Tunisia, Turkey, and so on. It was an effective system, since by 2017 “a large part of the funds had still not been traced.”

Following a serious (but silent) fight between Tracfin and the CDC, BlueNext operations were finally exonerated from VAT in June 2009. To be clear, nothing had been foreseen or detected, and even when the siphoning-off became manifest, a good three or four months were allowed to elapse before it was decided to contain the hemorrhage by pressing the “stop” button.

After this, “BlueNext” suffered a tax adjustment of thirty-two million euros—for “not having alerted the Finance Ministry with enough precision” in the information it gave to it? “Not enough precision”? The Ministry’s euphemism is consummate .... In the end, BlueNext, the French platform of the environmental trading exchange for CO<sub>2</sub>, sank ingloriously in early December 2012.

## 2—SCAMMERS PLUS GANGSTERS, A TOXIC MIXTURE

First there was the colorful image of Tunisia-Belleville-Sentier—a country and two Paris districts all with dangerous reputations; and the insistent odor of “Would I lie to you?” Individuals who were emotional and voluble; and—dare we say it—scammers and smooth-talkers.

Offshore accounts? “They were real couscous-makers. Loads of people used them. Even people in the banks. Even Thierry Leyne, Dominique Strauss-Kahn’s former sidekick.” BlueNext? “It was like leaving a Ferrari in La Courneuve<sup>1</sup> with the keys in the ignition.” The EU ETS system? “I understood nothing about CO<sub>2</sub>. I thought it was firemen’s oxygen.” The “miraculous catch of fish” aspect of the scam? “It was like a movie. The money fell from the sky.”

“If only we had suspected,” groaned the CDC leaders in front of the judges after the event. Well yes, they might have suspected—they just needed to open their eyes, since the microcosmic group of CO<sub>2</sub> VAT scammers was talkative and ostentatious. While real bandits are essentially discreet, and excellent at withdrawing into the shadows, these people live constantly at the limits of mythomania (“I work for Mossad” murmured Grégory Z. to those he had duped) and exhibitionism. For the journalists scrutinizing them during the trials, they were “colorful

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1 Translator’s note: A new town on the outskirts of Paris with high levels of poverty and crime.

wheeler-dealers,” “ace con-tricksters,” “dandy millionaires ... with tinted shades and an all-year-round tan,” “little prince of financial fraud” and other “flamboyant forty-somethings.” Their official jobs? “Production assistant” ... “Solar panels rep” ... The most innocent souls, suddenly mistrustful ...

They were gigolos alternating spells behind bars with lavish lifestyles, staying in luxury hotels on the French Riviera, playing poker games with stakes of a hundred thousand euros and higher (with famous faces from the worlds of show-biz and business), taking trips in private jets, behaving like tycoons, and as capricious as rock stars ... not to mention the celebrity magazines and the top models.

If BlueNext, a supposedly regulatory authority, had, in the spring of 2008, made minimal checks with the police; had it looked on the internet to discover who Samy Souied was; or had it, quite legally, questioned some private investigator about these strange “investors,” there would have been instant enlightenment—all the more so because this small group of criminals had:

- tried and tested defense strategies in the face of justice; and
- highly toxic relationships with criminals, in France and Israel at least.

From the bars of the luxury hotels (Dom Perignon and Havana cigars at 700 euros each) to the chambers of the investigating judge, a sudden transformation took place, changing the flashy big-time braggart into a wretch overcome by a dire fate. In the face of justice, the VAT crooks were no more than pathetic victims, whose lamentations would draw tears from a stone: “I was cheated ... manipulated ... ousted ... I’m ruined ... I’ve been double-crossed ... I’ve had it ... a victim in the story ... I’m being threatened with death! As soon as I sniffed a scam, I fled as fast as my legs would carry me ...”

Naturally, each of them blamed the others for being at the origin of the offenses committed, and in so doing they muddied the waters even more, where serial scams were concerned— all were involved in most of these, either together or individually. However, these supposedly pitiful wretches had rather sinister practices and mixed with highly dubious company.

### *The practices: False identities and the art of evasion*

“The king pin of financial scams,” Cyril A., also goes under the name of Alex Khann—and he is not alone in juggling various identities, depending on the interlocutor, the business in hand, or the continent he happens to be in. This is why, in cases of VAT scams, one often sees the same individual appearing under different names over a period of time—something that, of course, the court must then prove. With ten CO<sub>2</sub> VAT cases all entangled with one another, the quagmire of surnames quickly becomes a nightmare.

In addition to this, the VAT crooks take to their heels at every turn, and vanish into thin air, their smokescreen intact—ready to emerge when a lawyer

gives the OK; or to settle in Tel-Aviv if “it’s too dodgy.” One VAT crook, at his trial, proffered the following correction: “No, Madam President, you didn’t find me, I gave myself up.” One has one’s pride, after all ...

### ***Ordinary criminal associates***

These VAT crooks are not angels. One lawyer was therefore able to say *of his own client* that, when it came to crime, he had an “Olympic medal.” And Arnaud A., a major protagonist in the “Crépuscule” case, is depicted in the following way in a police report of February 3, 2015: “Very unfavorably known to the police force for two cases of murder committed in the past few years in his immediate environment.” To be specific, these murders concerned his associate in the CO<sub>2</sub> scam, Samy Souied, and his own father-in-law, the billionaire Claude Dray, father of his wife Ana.

In addition to these, various figures belonging to organized crime emerge from the CO<sub>2</sub> VAT files: Christiane M., a “powerful woman” from the Corsican-Marseille underworld in the Panier district of Marseille; the Israeli godfather Amir Mulner, in business with Cyril A.; Jacques Santini, the dreaded boss of the “Petit Bar” Ajaccio gang and Mario Hornec, boss of the eponymous clan of nomads now settled in Montreuil, in the eastern suburbs of Paris (French department 93).

### **3—BLINDNESS RAISED TO THE LEVEL OF AN ART**

**I**s it possible to establish and manage a stock exchange of the BlueNext type—especially as, strictly speaking, it only sells air, as we saw earlier—in defiance of any notion of safety or criminal threat? Yes, it is possible: this is precisely what the arrogant “managers” of the Caisse des Dépôts et Consignes did, as did BlueNext further down the line.

#### ***A scam known about since ... Joanovici!***

Is the “VAT carousel” scam something new? If it were, we could understand that our tax authorities might have been at a bit of a loss, before they had time to adapt. But on the contrary: it was just sixty years ago that this fraud was rife in France. VAT was invented in Paris and came into force in April 1954. And the first fraud involving this new tax occurred as early as 1955; it sprang from the fertile brain of one Joseph Joanovici (the famous scrap metal merchant and collaborator). Let us read what Alphonse Boudard says, in his book *L'étrange monsieur Joseph*: [Joanovici and an associate] were “the first to dream up how to swindle our beloved VAT, which was still in its infancy. All that was needed was to ask the state to export old iron salvaged in France to other countries, which would mean the tax was reimbursed. In fact, the iron was not exported but offloaded for sale in France. This re-routing resulted in an embezzlement of 800 million francs in the late 1950s.”

Fraud has therefore existed for sixty years, each year costing the state billions of euros. The civil servants involved are always astonished at each new scam while (for six decades) billions have been siphoned off into tax havens. Clearly, the VAT fraud on quotas of CO<sub>2</sub> traded on BlueNext is only a run-of-the-mill variant of a fraud that has been ruining France for over half a century. Might not the authorities responsible for inspection and control at the Finance Ministry do the taxpayer the favor of waking up?

### *Officials informed*

There is worse yet. In early 2004, I heard some of my former criminology students (many of whom had entered the police or the judiciary) assert that certain criminal big guns were known to prowl around the big Paris financial markets. Was this strange? No, it was normal. Because shortly before this, some New York Mafioso families, led by Colombo and Lucchese, set about plundering the New York Stock Exchange (the subsequent trial would be named "*Mob on Wall Street*"). Now, the big French lawbreakers do not live sheltered lives. Like all great predators, their antennae, or sensors, quickly pick up any juicy new scheme. Millions up for grabs without any opposition, just needing some banal intimidation ("we know where your children go to school" ... ) of easily-scared "golden boys"? That's too good to pass up, think certain "godfathers." Let's see if it can work in France.

Hence the rumors and the warning sent by me (in my role as consultant) to the directors of the Caisse des Dépôts. It was then decided that I would publish, in a "Rapport moral sur l'argent dans le monde" [Moral report on money in the world,] a study of criminal or Mafia infiltrations into lawful finance. The study was crucial because, although the thieves choose their prey, what they do next to control the target is very stereotypical—a child could spot and recognize it if warned.

We should note that this "Moral report" was published by the *Revue d'économie financière* [Financial Economy Review], an organ of the Association d'économie financière [Financial Economy Association], which both emanate from the Caisse des Dépôts, and are located within its premises. Instructive, and with specific examples, the article was submitted to Mr. Antoine M., head of the "Control Mission" and publisher of the Moral Report, who choked with indignation. Terrible! These gangsters ... these anecdotes! We are financiers, are we not, dear Sir! All this is out of place ... not at all in the spirit of the Moral Report.

Exasperated by the whining and arrogance of the person concerned, I ended up sending him packing, and addressed the following letter to him, which is presented here. The reader perhaps knows that our criminology school is concerned with "Early detection of dangers and threats." Mr. Antoine M. would have found here a fitting example of this concept, which is namely to spot and to warn as early as possible, before things become toxic, ruinous, or uncontrollable.

This was in October 2004; three-and-a-half years later the CO<sub>2</sub> VAT scam started, thought up and masterminded by individuals similar to those whose

dangerous maneuvers I had exposed forty-two months earlier ... months during which no control authority from BlueNext showed the least interest in what would soon cause their CO<sub>2</sub> ship to sink, at the cost of a (minimum) of 1.6 billion euros plundered.

Mr. Antoine M..., *Control Mission*

Paris, October 25, 2004

Dear Sir,

Permit me to come straight to the point: following your remarks, I am withdrawing the text I offered you for the *Rapport moral*; I will publish it elsewhere.

If you would be so kind as to pay me a little attention, I would like to tell you, quite calmly, that I have experienced your reaction to my text a dozen times before, in similar circumstances, but with, in the end, the same unvarying result, which I wish to inform you of in advance.

Those who handle most of the dirty money in the world are criminals. These individuals, dear Sir, are dangerous but also vulgar. Their words are not carefully chosen, nor do they come from prestigious training schools—however, to approach their world, to know (not to think that one knows) what they *are* and what they really *do* is as vital for those waging the fight against money laundering as legal medicine, anatomy, and pathology are for medical research.

Any evasion of the issue in this crucial phase of exploration and diagnosis means that the enterprise is doomed to failure—I have a hundred examples of this I could give, which include the fight against terrorism, urban violence, and the Albanian mafia, among others. Exploring and diagnosing the problem consists simply in describing the real situation. I have heard this exposure of the real facts described many times as “anecdotal” by senior civil servants, occasionally with a touch of scorn.

Alas, the real situation is indeed no more than a succession of anecdotes, and only studying these will provide the basis for an effective diagnosis. I have convinced many state departments of this truth. It seems that in your area there is a little work to be done. But there always comes a time when an “anecdote” that is more serious than the others compels us to look in the face at those things that vex us, and to become interested in individuals, practices or sectors of society that have little refinement.

This time will come—in the cases referred to above, it has *always* come. When it does, I will be kindly disposed to cooperate with you and your colleagues.

Yours sincerely,  
Xavier Raufer



No comment.

## 5—IN THE SHADOWS, CROOKED COPS PROWL ...

**A**mong the aspects evaded by the media to date—apart from *Médiapart*—is the complicity of criminals with crooked police officers. From what can be observed, the law does not appear to be fascinated by the subject either. However, an anonymous police officer, who knows about the case, let slip to *Médiapart* that “if it was confirmed, it would be a case of police corruption that would make the Neyret business look like a nursery rhyme.” What are the clues referred to? For a long time, the judges investigating the CO<sub>2</sub> VAT cases have been aware of interference in the inquiry in progress; CO<sub>2</sub> VAT crooks were warned about their future questioning; and other police departments too, although they were not involved in the case.

When phones were tapped, an unknown police officer offered one of the CO<sub>2</sub> VAT criminals “extra-procedural arrangements,” of the early release from prison type, “if we can come to an agreement.” Following this (a coincidence?) hundreds of thousands of euros were sent by this crook to an unidentified account in Dubai. As he was leaving an airport, Arnaud M. was surprised by some customs officers (who gave an account of it) as he greeted two police officers in a friendly manner and introduced one of his friends to them—another CO<sub>2</sub> VAT crook.

Any accountant will tell you that, on a balance sheet, an error of one euro can conceal an immense fraud. What are these worrying symptoms hiding? To tell the truth, nobody knows much about it at present.

## 6—A “POLITICAL DIMENSION” THAT HAS VANISHED OR BEEN BURIED

**T**his is particularly so because those in charge of these affairs, the Ministers of Justice and the Interior—who are, what is more, desperate for media exposure—have, from the beginning, held the CO<sub>2</sub> VAT affair at arm’s length. And this in a case where assassins have murdered seven people in the Paris region, without any one of them ever having been arrested.

These are the ministers in question, since the start of the affair in 2008:

*Justice:* Rachida Dati, Michèle Alliot-Marie, Michel Mercier, Christiane Taubira, Jean-Jacques Urvoas.

*Interior :* Michèle Alliot-Marie, Brice Hortefeux, Claude Guéant, Manuel Valls, Bernard Cazeneuve, Bruno Le Roux, Matthias Fekl.

For all of them, from the start of the affair until now, there has been radio silence. Not a word in public about the case. And added to this is the embarrassed

silence of the Ministry of Finance ...

Conversely, are the CO<sub>2</sub> VAT crooks fleeing the politicians? Quite the contrary. On May 14, 2017, Grégory Z., a repeat offender and repeat defendant, published a selfie showing himself between François Hollande and Bernard Cazeneuve (both unaware of their “new friends” identity) at the Paris restaurant “La Boule rouge.” The CO<sub>2</sub> VAT crooks are 100 percent part of the celebrity scene; the epitome of those “troublesome friends” who, wherever they go, elbow their way to the front row—like flies around a honeypot. Politicians, stars, businessmen in the public eye, and celebrities attract them like magnets, whether in France or in Israel.

Over the years, have none of our political leaders (of the right or the left) ever shown the least weakness towards our “clingy” CO<sub>2</sub> VAT crooks? Have these crooks been less effective in France than in Israel, a country where, according to the daily newspaper *Haaretz*, a prime minister is supposed to have accepted their largesse, and even spent holidays with one of the leaders of “Crépuscule”?

We must believe so because, to date, the “political dimension” has been absent from the “Crépuscule” trials. Nothing is said about it. But Thierry Leyne observed shortly before his “suicide”:<sup>2</sup> “Certain bank accounts that led directly to politicians have been knowingly ignored ... this political dimension had no follow-up.” It seems that it is not just those who have committed suicide who are buried.

## **7—ALL IS FOR THE BEST IN THE BEST OF ALL POSSIBLE WORLDS**

**I**n January 2012, the 2011-2012 edition of the “Rapport moral sur l’argent dans le monde” appeared, devoted to financial crime. In softly-softly mode, it returned to the subject of the CO<sub>2</sub> VAT fraud, in an article entitled “Fraudes sur le marché du carbone: un encadrement renforcé pour une confiance retrouvée” [Fraud in the Carbon Market: Increased Supervision for a Newfound Confidence], which was destined to win any conciliation contest hands down, if such existed.

What happened in 2008-2009? “Embezzlements” “such as had never been seen before, in a new, invisible market” exposed “failings in the management of market anti-fraud measures.” Quickly corrected, these “youthful failings” saw “France [emerge as] the first European country to understand the fraud mechanism and to put a stop to it on its territory, by abolishing this VAT system in early June 2009.”

What was said about the continued blindness? Nothing. About the (to date) seven corpses? Nothing. About the substantial criminal presence in the whole affair? Nothing. About the total absence of checks on the registered BlueNext

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2 Thierry Leyne was an associate of Dominique Strauss-Kahn, and of one of the CO<sub>2</sub> VAT crooks, “Marco” Mardoché M., who declared “I was in partnership with Thierry Leyne and Strauss-Kahn, we set up a business in Sudan, a bank ...” For more information on Leyne’s death, see the table of assassinations, murder attempts, etc. in the CO<sub>2</sub> VAT affair, which can be found below.

**2009-2016—Murders or attempted murders clearly linked to carbon tax scams**

<b>Date</b>	<b>Victim</b>	<b>Circumstances</b>
December 18, 2016	Dominique “Dodo” GHEZ	Aged 47 when the act took place. Native of Belleville, Paris. Active in the Franco-Israeli underworld; seriously wounded by bullets in Paris’s 16 <sup>th</sup> arrondissement.
January 19, 2015	Sabir “Titax” TITOUH	Aged 28; shot to death outside his home in Taverny (French department 95, Val d’Oise)
April 6, 2014	Albert “Bébert” TAÏEB	Aged 60. Close to Cyril M., a cousin of “Marco” M. Taïeb. Stabbed to death in the entrance hall of a building near the Parc Monceau, in the 8 <sup>th</sup> arrondissement of Paris.
October 24, 2011	Claude DRAY	Aged 76. Found shot dead with three 7.65 bullets in the neck, in his fortress-home at Neuilly (French department 92, Hauts-de-Seine). No sign of break-in.
September 14, 2010	Samy SOUIED “Le Gadol” (“the great” in Hebrew)	Aged 45. “Godfather” of the Franco-Israeli underworld. Murdered by six 7.65 bullets at Porte Maillot, in the 17 <sup>th</sup> arrondissement of Paris.
April 30, 2010	Amar “Yeux-Bleus” [Blue Eyes] AZZOUG	Aged 35. Shot dead by assassins wearing POLICE jackets, outside a café in Saint-Mandé (French department 94, Val-de-Marne).
January 29, 2009	Serge “Sergio” LEPAGE	Aged 37. A nomad now settled in the southern suburbs. Identified as being involved in organized crime. Killed by two bullets near to his home in Ville-du-Bois (French department 91, Essonne).

brokers? Nothing. About the misadventures of the said BlueNext and its final euthanasia? Silence. About the two to three billion euros that have probably vanished and will most probably never be recovered? Nothing. Was there even an ounce of self-criticism on the part those solely responsible for the ruinous disaster? None at all. And what was said about the fact that, nearly ten years later, France—which can be seen grasping at centimes to balance its budget—still continues to lose fifteen billion euros *per year* in “VAT carousels,” without anybody in or around the Finance Ministry showing signs of knowing what to do to plug the gaping hole through which money is draining away? Nothing.

There remain the CO<sub>2</sub> VAT criminals themselves—at least those captured by the French judicial system. They are playing a precarious game. They know they will have to be convicted, under pain of perpetual exile or ruinous and risky escape and a life on the run. They can seek refuge in Tel Aviv or some emirate, of course—but the *business* is in Paris. So they have to be free to act, having served the lightest sentence possible, in order to “balance all the accounts.” After that, they can return to the good life; because, out of the billions spirited away in 2008-2009, very little has been blocked or recovered. Stashed away in offshore accounts all over the world, there are still millions of euros enabling these crooks to get back on their horses and start the 2020 scam.

Let us add here (because, who knows ...) that Marco M. was in business with Thierry LEYNE, an associate of Dominique STRAUSS-KAHN. LEYNE was found on October 23, 2014, at the foot of the tower block where he lived in Tel Aviv (Israel), having been ejected from a window. The local police recorded a verdict of “suicide.”

Let us also note here that this table lists seven flagrant homicides (or attempted homicides). Yet there has not been a single indictment to date by a French judge!

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*In addition, private conversations with judges and investigators informed about the case have been cited in this article.*