

वार्षिक प्रतिवेदन

(आ.व. २०८०/८१)



नेपाल सरकार
प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय
सम्पत्ति शुद्धीकरण अनुसन्धान विभाग
पुल्चोक, ललितपुर

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प्रकाशक:

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दुई शब्द

सम्पत्ति शुद्धीकरण अनुसन्धान विभागबाट आर्थिक वर्ष २०८०/८१ मा सम्पन्न भएका प्रमुख कार्य र सोको उपलब्धी, समस्या तथा चुनौतीहरू एवं भावी कार्यदिशा समेटी यो प्रतिवेदन तयार गरिएको छ। प्रतिवेदनमा सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणका लागि राष्ट्रिय तथा अन्तर्राष्ट्रियस्तरमा भइरहेको समन्वय एवम् सहकार्यका आयामहरू पनि समेटिएका छन्।

आर्थिक वर्ष २०८०/८१ मा विभागमा कुल ७८९ वटा सूचना तथा उजुरी दर्ता भएका छन्। यस अवधिमा ३९ जनालाई प्रतिवादी बनाई १२ थान मुद्दा अभियोजन गरिएको छ जसबाट कुल रु. १ अर्ब ७४ करोड ४३ लाख १ हजार ४२३ रूपैयाँ बिगो दावी गरिएको छ। ति मुद्दाहरू विशेषतः राजस्व चुहावट, विदेशी विनिमय, बैकिङ कसूर, ठगी, मानव बेचबिखन, लागुऔषधको कारोबार, इन्साइडर ट्रेडिङजस्ता सम्बद्ध कसूरसँग सम्बन्धित रहेका छन्।

यसैगरी यस आर्थिक वर्षमा विशेष अदालतबाट फैसला भएका ३४ मुद्दाहरूमध्ये २६ वटामा ठहर भएको छ। विभाग स्थापनाकालदेखि आर्थिक वर्ष २०८०/८१ सम्म जम्मा १०१ थान मुद्दा दायर भएकोमा ९७ थान मुद्दाको फैसला भएको छ। फैसला भएकामध्ये ७९ थान अर्थात् ८१ प्रतिशत मुद्दा ठहर भएको छ। विभागबाट दायर मुद्दाहरूबाट कुल रु. १४ अर्ब २७ करोड २७ लाख बिगो दावी गरिएको छ।

विभागको सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कसूरको अनुसन्धान र अभियोजन गर्ने मुख्य कार्यका साथसाथै सूचना सम्प्रेषणको माध्यमबाट नागरिकमा सचेतना फैलाउने कार्य गर्नु पर्ने उद्देश्यलाई समेत यो प्रतिवेदनले पूरा गर्नेछ। प्रस्तुत प्रतिवेदन सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी गर्ने कार्यलाई निवारण गर्ने प्रयोजनार्थ आगामी दिनमा कानूनी सुधार गर्न मार्गदर्शक दस्तावेज बन्ने र संस्थागत स्मृतिका लागि समेत उपयोगी हुने अपेक्षा गरेको छु। यसका साथै कर्मचारी, नीति निर्माता, शोधकर्ता, सूचक संस्था, नियामक निकाय तथा कानून कार्यान्वयन गर्ने निकाय समेतलाई प्रतिवेदन सान्दर्भिक हुने अपेक्षा गरेको छु।

विभागको कार्यसम्पादनमा प्रत्यक्ष परोक्षरूपमा योगदान गर्नुहुने सम्पूर्ण सरोकारवाला निकायमा आवद्ध महानुभावहरूमा हार्दिक कृतज्ञता व्यक्त गर्दछु। साथै यस प्रतिवेदन तयारीमा सक्रिय भूमिका निर्वाह गर्नुहुने विभागका समस्त कर्मचारीहरूमा हार्दिक धन्यवाद व्यक्त गर्दछु।

सुमन दाहाल
महानिर्देशक

विषय-सूची

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सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी समग्र विश्वको चासोको विषय रहेको छ। भूमिगत अर्थतन्त्रले विश्वव्यापी वित्तीय संरचनामा पार्ने असर बढिरहेको सन्दर्भमा सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा हुने वित्तीय लगानी निवारणमा सबैको ध्यान केन्द्रित भएको हो। सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा हुने वित्तीय लगानीसम्बन्धी आपराधिक सञ्जालको दायरा सीमाविहीन हुने भएकोले यो कुनै एउटा मुलुकको मात्र नभएर अन्तर्राष्ट्रिय साझा समस्याका रूपमा हेरिएको छ।

सम्पत्ति शुद्धीकरण (Money Laundering) भन्नाले गैरकानूनी कार्य गरी आर्जन गरेको सम्पत्तिलाई कानूनी स्रोतबाट प्राप्त भएको देखाउन त्यस्तो सम्पत्तिको वास्तविक स्रोत लुकाउने, प्रकृति बदल्ने वा कारोबार छल्ने कार्यलाई बुझिन्छ। सामान्यतया कानूनतः वर्जित उपायहरू अवलम्बन गरी कमाएको कुनै पनि आमदानीलाई विभिन्न बहानामा निक्षेपण, तहकीकरण तथा एकीकरण गर्ने, चोख्याउने वा शुद्ध पार्ने वा कानूनी रूपमा योग्य बनाउने प्रयासलाई सम्पत्ति शुद्धीकरण भनिन्छ। यस्तो कार्यका लागि राज्यसंयन्त्रको दुरूपयोग गरी विभिन्न जटिल एवम् बहुचक्रीय प्रक्रिया अवलम्बन गर्ने गरेको समेत पाइन्छ। सम्पत्ति शुद्धीकरण निवारण भन्नाले गैरकानूनी कार्यबाट आर्जित धन सम्पत्ति पहिचान गर्ने, कारबाही गर्ने र त्यस्ता आर्जन नियन्त्रण गर्ने एकीकृत प्रणालीलाई बुझिन्छ।

विश्वव्यापी मान्यता अनुरूप व्यक्तिगत वा साङ्गठनिक रूपमा हुने आतङ्ककारी कार्यमा प्रत्यक्ष वा परोक्षरूपमा सहयोग गर्ने कार्यलाई आतङ्ककारी कार्यमा वित्तीय लगानी (Terrorist Financing) को रूपमा बुझिन्छ। निश्चित क्षेत्र, वर्ग वा मुलुकमा मात्र सीमित नरहने यस्ता अपराधले राज्यको समग्र कानूनी, वित्तीय तथा सुरक्षा प्रणालीलाई कमजोर बनाई अपराध र अपराधीलाई शक्तिशाली बन्न थप मद्दत पुऱ्याउँछ। यस्ता आपराधिक क्रियाकलापले मुलुकको वित्तीय प्रणालीमा समेत गम्भीर असर पुऱ्याउँछ। सम्पत्ति शुद्धीकरण एवम् आतङ्ककारी कार्यमा वित्तीय लगानीको प्रभावकारी रूपमा नियन्त्रण नभएसम्म मुलुकमा स्थिरता, स्थायित्व, विकास र समृद्धिको लक्ष्य प्राप्त गर्न कठिन हुने भएकोले विश्वका अधिकांश मुलुकहरूले यस सम्बन्धमा कानूनी, नीतिगत, संरचनागत तथा अनुसन्धानगत व्यवस्था गरी यस्ता अपराधहरूको नियन्त्रण

एवम् निवारणका लागि निरोधात्मक, उपचारात्मक, प्रवर्द्धनात्मक र संस्थागत क्षमता विकास लगायतका प्रणालीगत सुधारका उपायहरू अवलम्बन गर्ने गरेका छन्।

सम्पत्ति शुद्धीकरण एवम् आतङ्ककारी कार्यमा वित्तीय लगानी निवारण गर्न अन्तर्राष्ट्रिय क्षेत्रबाट थुप्रै प्रयास हुँदै आएका छन्। यसै सन्दर्भमा गठन भएको वित्तीय कारबाही कार्यदल (Financial Action Task Force-FATF) ले सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणसम्बन्धी मार्गदर्शनका रूपमा चालिस वटा मापदण्डहरू सिफारिस गरेको छ। एसिया प्रशान्त क्षेत्रका मुलुकहरूबीच सम्पत्ति शुद्धीकरण एवम् आतङ्ककारी कार्यमा वित्तीय लगानी निवारणसम्बन्धी कार्यमा साझा अवधारणा विकास गरी ऐक्यवद्ध भई कारबाही अगाडि बढाउन सहज गराउने उद्देश्यले एसिया प्रशान्त क्षेत्र समूह (Asia Pacific Group-APG) को स्थापना गरिएको छ। संयुक्त राष्ट्रसङ्घको तत्त्वावधानमा लागुऔषध नियन्त्रण, आतङ्कवाद नियन्त्रण, भ्रष्टाचार निवारण, सङ्गठित अपराध नियन्त्रण लगायतका विभिन्न महासन्धिहरू सम्पन्न भएका छन्। दक्षिण एसियाली क्षेत्रीय सहयोग सङ्गठनस्तरमा समेत लागुऔषध नियन्त्रण तथा आतङ्कवादको नियन्त्रणका सम्बन्धमा क्षेत्रीय महासन्धिहरूको व्यवस्था गरिएको छ। यसैगरी बैङ्किङ, बिमा, धितोपत्रसम्बन्धी क्षेत्रगत अन्तर्राष्ट्रिय निकायहरूले समेत उल्लिखित अपराधहरू नियन्त्रण गर्न विभिन्न मापदण्डहरूको विकास गरेका छन्।

नेपाल पनि सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी अपराधजन्य गतिविधिबाट मुक्त नभएकोले यसको निवारणका लागि कानूनी, नीतिगत तथा संरचनागत पक्षमा विभिन्न प्रयासहरू भएका छन्। यसै सन्दर्भमा सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कसूर निवारण गर्न सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ) निवारण ऐन, २०६४ (संशोधनसहित); सम्पत्ति शुद्धीकरण निवारण नियमावली, २०७३; सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण रणनीति तथा कार्ययोजना, २०८१-८६ तर्जुमा भई लागू भएका छन्।

१.२ विभागको स्थापना

सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ) निवारण ऐन, २०६४ मिति २०६४ माघ १४ गतेदेखि लागू भएपश्चात् ऐनमा भएको व्यवस्था एवम् सम्पत्ति शुद्धीकरण निवारणसम्बन्धी अनुसन्धान तहकिकात गर्न नेपाल राजपत्रमा मिति २०६५ साउन २० मा प्रकाशित सूचनाबाट राजस्व अनुसन्धान विभागलाई कार्यान्वयन निकाय तोकिएको थियो। सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ) निवारण नियमावली, २०६६ लागू भइसकेपश्चात् समेत सोही विभागबाटै ऐन तथा

नियमावली कार्यान्वयन भएको थियो। तथापि, सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी जस्तो गम्भीर अपराधको अनुसन्धान गर्न एउटा छुट्टै विशिष्टिकृत र सक्षम निकायको आवश्यकता महसुस भएपछि सम्पत्ति शुद्धीकरण अनुसन्धान विभागको स्थापना भएको हो। सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ११ बमोजिम नेपाल सरकारको २०६८ असार १ को निर्णयानुसार अर्थ मन्त्रालय अन्तर्गत रहने गरी २०६८ असार ३१ गते यस विभागको स्थापना भएको हो। मिति २०७६ फागुन ११ को नेपाल राजपत्रमा प्रकाशित नेपाल सरकार (कार्यविभाजन) नियमावली, २०७४ अनुसार हाल यो विभाग प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय अन्तर्गत रहेको छ।

सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण तथा व्यावसायिक वातावरण प्रवर्द्धन सम्बन्धी केही ऐनलाई संशोधन गर्ने ऐन, २०८० नेपाल राजपत्रमा मिति २०८० चैत ३० मा प्रकाशन भएपश्चात् सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ पनि संशोधन भएको छ। संशोधनले मिति २०८० चैत ३० अघि दर्ता भएका उजुरी उपर अनुसन्धान गर्ने जिम्मेवारी विभागलाई प्रदान गरिएको छ भने कसूरको अनुसन्धान सम्बन्धी कार्यको जिम्मेवारी सम्पत्ति शुद्धीकरण अनुसन्धान विभाग लगायत सम्बद्ध कसूरको अनुसन्धान गर्ने विभिन्न १३ वटा अनुसन्धानकारी निकायहरूलाई तोकिएको छ।

१.३ विभागको दूरदृष्टि र उद्देश्य

क) दूरदृष्टि:

“सम्पत्ति शुद्धीकरण निवारण गर्न तथा आतङ्ककारी कार्यमा हुने वित्तीय लगानीमुक्त समाज निर्माण गर्न प्रभावकारी भूमिका निर्वाह गर्नु”।

ख) उद्देश्य:

“अपराधजन्य कार्यबाट प्राप्त सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी गर्ने कार्यलाई निवारण गर्नु” यस विभागको मुख्य उद्देश्य रहेको छ।

१.४ काम, कर्तव्य र अधिकार

सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ तथा नियमावली, २०७३ र प्रचलित नेपाल कानूनमा तोकिएबमोजिम सम्पत्ति शुद्धीकरण अनुसन्धान विभागका प्रमुख काम, कर्तव्य र अधिकारहरू निम्नानुसार रहेका छन्:

१. विक्रम सम्बत् २०८० चैत्र मसान्त अघि विभागमा दर्ता भएका उजुरी तथा सूचना उपर सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूरको प्रारम्भिक जाँचबुझ तथा अनुसन्धान गर्ने, गराउने र अभियोजनका लागि राय प्रस्ताव गर्ने;
२. सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा १२ बमोजिम कुनै मुलुकको समान प्रकृतिको काम गर्ने निकायले माग गरेमा वा विभाग आफैले आवश्यक ठानेमा पारस्परिकताका आधारमा विभागले सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूरको सम्बन्धमा गरेको अनुसन्धान सम्बन्धी सूचनाको आदान प्रदान गर्ने;
३. सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा १३ को उपदफा (३) बमोजिम कसैले सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूर गरेको, गर्न लागेको वा गरिरहेको कुरा विभाग वा विभागको कुनै कर्मचारीलाई कुनै व्यहोराले थाहा हुन आएमा त्यस्तो व्यहोरालाई उजुरीको रूपमा दर्ता गर्ने;
४. सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा १४क बमोजिम विभागमा पर्न आएको उजुरी उपर विभागले जाँचबुझ गर्दा त्यस्तो उजुरीमा सम्बद्ध कसूर भए वा नभएको सम्बन्धमा समेत जाँचबुझ गर्ने र सम्बद्ध कसूर देखिएमा त्यस्तो कसूरको अनुसन्धान गर्ने निकायमा अनुसन्धानको लागि लेखी पठाउने। जाँचबुझ गर्दा दुई वा सोभन्दा बढी सम्बद्ध कसूरमा अनुसन्धान गर्नुपर्ने देखिएको र कसूर गम्भीर वा जटिल प्रकृतिको देखिएको वा त्यस्तो सम्बद्ध कसूरको अनुसन्धान अधिकारी फरक फरक निकायका रहेको वा कसूरको प्रकृतिको आधारमा दुई वा सोभन्दा बढी निकाय वा सार्वजनिक संस्था समेतको सहभागितामा अनुसन्धान गर्नुपर्ने देखिएमा विभागको प्रमुखले आवश्यकता अनुसार सम्बन्धित निकाय वा सार्वजनिक संस्थाको प्रमुखसँग परामर्श गरी विभाग, त्यस्तो निकाय वा संस्थाको प्रतिनिधि रहने गरी संयुक्त अनुसन्धान टोली गठन गर्न सक्ने;
५. विभागले आवश्यक ठानेमा कुनै मुलुकको समान प्रकृतिको काम गर्ने निकायसँग मिलेर सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूरको संयुक्त रूपमा अनुसन्धान गर्ने वा गराउने;
६. समान प्रकृतिको काम गर्ने वा अन्य अनुसन्धानकारी निकाय, नियामक निकाय वा अन्य सार्वजनिक निकायसँग आपसी समझदारी कायम गर्ने;

७. अनुसन्धानकारी निकायका अनुसन्धान अधिकारीले सम्बद्ध कसूरमा अनुसन्धान गर्दा अनुसन्धान गरिएको व्यक्तिले सम्पत्ति शुद्धीकरण सम्बन्धी कसूर गरेको देखेमा सोको जानकारी विभागलाई जानकारी दिनु पर्ने, र विभागमा त्यस्तो जानकारी प्राप्त हुन आएमा विभागले सम्पत्ति शुद्धीकरणको कसूरमा अनुसन्धान गर्न विभागको कुनै अधिकृतलाई अनुसन्धान अधिकारी नियुक्त गरी अनुसन्धान गर्न वा सम्बद्ध कसूरको अनुसन्धान गर्ने कार्यालयलाई सम्पत्ति शुद्धीकरण सम्बन्धी कसूरसँग सम्बन्धित कुनै विषयमा थप अनुसन्धान गर्न वा अनुसन्धान प्रभावकारी बनाउनको लागि आवश्यक सुझाव दिन सक्ने;
८. अन्य अनुसन्धानकारी निकायहरूसँग निरन्तर अन्तरक्रिया, छलफल र बैठक आदि आयोजना गरी सम्पत्ति शुद्धीकरण निवारण प्रणाली सम्बन्धमा व्यावसायिकता विकास गर्न सहयोग गर्ने;
९. सम्पत्ति शुद्धीकरण निवारण प्रणाली सम्बन्धमा अन्तर्राष्ट्रिय रूपमा हुने पारस्परिक मूल्याङ्कन, समीक्षा बैठक लगायतमा सम्पर्क केन्द्रको रूपमा काम गर्ने।
१०. अनुसन्धानकारी निकायहरूबाट अभियोजन भएका सम्पत्ति शुद्धीकरणको कसूरसँग सम्बन्धित मुद्दाहरूको लगत अद्यावधिक गरी अभिलेखीकरण गर्ने।

१.५ मौजुदा जनशक्ति तथा सङ्गठन संरचना

१.५.१ मौजुदा जनशक्ति

विभागमा निजामती सेवा, नेपाल प्रहरी र विशेष सेवातर्फका देहायबमोजिम कुल ११४ पदको स्वीकृत दरबन्दी रहेको छः

१.५.१.१ निजामती सेवातर्फको दरबन्दी विवरण

क्र.सं.	पद	श्रेणी	सेवा	समूह	दरबन्दी
१	महानिर्देशक	रा.प. प्रथम	नेपाल प्रशासन	-	१
२	उपमहानिर्देशक	रा.प. प्रथम	नेपाल प्रशासन	-	१
३	निर्देशक	रा.प. द्वितीय	नेपाल प्रशासन	सामान्य प्रशासन	५
४	निर्देशक	रा.प. द्वितीय	नेपाल प्रशासन	राजस्व	३
५	उप न्यायाधिवक्ता	रा.प. द्वितीय	नेपाल न्याय	सरकारी वकिल	१
६	निर्देशक (प्राविधिक)	रा.प. द्वितीय	नेपाल विविध	-	१
७	शाखा अधिकृत	रा.प. तृतीय	नेपाल प्रशासन	सामान्य प्रशासन	१२

क्र.सं.	पद	श्रेणी	सेवा	समूह	दरबन्दी
८	शाखा अधिकृत	रा.प. तृतीय	नेपाल प्रशासन	राजस्व	३
९	शाखा अधिकृत	रा.प. तृतीय	नेपाल न्याय	सरकारी वकिल	२
१०	लेखा अधिकृत	रा.प. तृतीय	नेपाल प्रशासन	लेखा	१
११	कम्प्युटर ईन्जिनियर	रा.प. तृतीय	नेपाल विविध	-	१
१२	नायब सुब्बा	रा.प. अनं. प्रथम	नेपाल प्रशासन	सामान्य प्रशासन	१२
१३	लेखापाल	रा.प. अनं. प्रथम	नेपाल प्रशासन	लेखा	१
१४	नायब सुब्बा	रा.प. अनं. प्रथम	नेपाल न्याय	सरकारी वकिल	२
१५	कम्प्युटर अपरेटर	रा.प. अनं. प्रथम	नेपाल विविध	-	५
१६	खरिदार	रा.प. अनं द्वितीय	नेपाल प्रशासन	सामान्य प्रशासन	१
१७	हलुका सवारी चालक	विहीन	नेपाल ईन्जी.	मेकानिकल	५
१८	कार्यालय सहयोगी	विहीन	नेपाल प्रशासन	सामान्य प्रशासन	११
जम्मा					६८

१.५.१.२ अनुसन्धान कार्यमा खटिने नेपाल प्रहरी तर्फका कर्मचारीको स्वीकृत दरबन्दी विवरण

क्र.सं.	पद	श्रेणी	सेवा	दरबन्दी सङ्ख्या
१	प्रहरी उपरीक्षक	रा.प.द्वितीयस्तर	नेपाल प्रहरी	१
२	प्रहरी नायब उपरीक्षक	रा.प.द्वितीयस्तर	नेपाल प्रहरी	१
३	निरीक्षक	रा.प.तृतीयस्तर	नेपाल प्रहरी	२
४	प्रहरी नायब निरीक्षक	रा.प. अनं प्रथमस्तर	नेपाल प्रहरी	१
५	प्रहरी सहायक निरीक्षक	रा.प. अनं द्वितीयस्तर	नेपाल प्रहरी	१
जम्मा				६

१.५.१.३ सुरक्षा कार्यमा खटिने नेपाल प्रहरी तर्फका कर्मचारीको स्वीकृत दरबन्दी विवरण

क्र.सं.	पद	श्रेणी	सेवा	दरबन्दी सङ्ख्या
१	प्रहरी निरीक्षक	रा.प.तृतीयस्तर	नेपाल प्रहरी	१
२	प्रहरी नायब निरीक्षक	रा.प. अनं प्रथमस्तर	नेपाल प्रहरी	१
३	प्रहरी सहायक निरीक्षक	रा.प. अनं द्वितीयस्तर	नेपाल प्रहरी	१
४	प्रहरी बरिष्ठ हवलदार		नेपाल प्रहरी	१
५	प्रहरी हवलदार		नेपाल प्रहरी	३

६	प्रहरी सहायक हवलदार		नेपाल प्रहरी	९
७	प्रहरी जवान		नेपाल प्रहरी	१८
८	प्रहरी कार्यालय सहयोगी			१
जम्मा				३५

१.५.१.४ अनुसन्धान कार्यमा खटिने राष्ट्रिय अनुसन्धानतर्फका कर्मचारीको स्वीकृत दरबन्दी विवरण

क्र.सं.	पद	श्रेणी	सेवा	दरबन्दी सङ्ख्या
१	प्रमुख अनुसन्धान अधिकृत	रा.प.द्वितीयस्तर	विशेष	१
२	अनुसन्धान अधिकृत	रा.प.तृतीयस्तर	विशेष	१
३	वरिष्ठ अनुसन्धान सहायक	रा.प.अनं. प्रथमस्तर	विशेष	३
जम्मा				५

१.५.२ सङ्गठन संरचना

नेपाल सरकारबाट स्वीकृत सङ्गठन संरचना अनुसार विभागको नेतृत्व राजपत्राङ्कित प्रथम श्रेणीको महानिर्देशकले गर्ने व्यवस्था रहेको छ। राजपत्राङ्कित प्रथम श्रेणीको उपमहानिर्देशकको नेतृत्वमा प्रशासन, नीति योजना तथा अनुसन्धान महाशाखा रहेको छ। उक्त महाशाखा अन्तर्गत रा.प.द्वितीय श्रेणीको निर्देशकको नेतृत्वमा प्रशासन शाखा, कानूनी परामर्श शाखा, अनुसन्धान शाखा नं. १ देखि ६ सम्म, नीति योजना तथा अनुगमन शाखा र प्रहरी उपरीक्षकको नेतृत्वमा प्रहरी शाखा रहेको छ। यी विभिन्न महाशाखा र शाखाहरूमा नेपाल प्रशासन सेवा अन्तर्गतको प्रशासन, लेखा र राजस्व समूह, नेपाल न्याय सेवाको सरकारी वकील समूह, नेपाल विविध सेवाको इन्जिनियरिङ समूह, नेपाल प्रहरी र राष्ट्रिय अनुसन्धानतर्फका गरी कुल ११४ कर्मचारीको दरबन्दी रहेको छ। (विभागको मौजुदा सङ्गठन संरचना अनुसूची-१ मा उल्लेख गरिएको छ।)

१.६ कार्यविवरण

१.६.१ महानिर्देशकको कार्यविवरण

- विभागको समग्र प्रशासनिक, नीति, योजना, रणनीति र वार्षिक कार्यक्रम र बजेट तथा अनुसन्धानसम्बन्धी कार्यहरूको रेखदेख, सञ्चालन तथा नियन्त्रणसम्बन्धी कार्य गर्ने, गराउने;

- विभागका प्राप्त उजुरीको प्रारम्भिक छानबिन गरी अनुसन्धानको लागि अगाडि बढाउने वा नबढाउने निर्णय गर्ने;
- कसूरको अनुसन्धान गर्ने वा अनुसन्धान अधिकृत तोक्य अनुसन्धान तथा तहकिकात गर्ने गराउने;
- आवश्यकताअनुसार संयुक्त अनुसन्धान टोली गठन गर्ने व्यवस्था गर्ने;
- मूल कसूर हेर्ने निकायसँग समानान्तर रूपमा सम्पत्ति शुद्धीकरणसम्बन्धी अनुसन्धान तहकिकात गर्ने गराउने व्यवस्था गर्ने;
- कसूरको सम्बन्धमा सम्बद्ध निकायलाई सम्बद्ध कागजात प्रमाण उपलब्ध गराउन आदेश दिने;
- विभिन्न राष्ट्रिय तथा अन्तर्राष्ट्रिय एवम् क्षेत्रीय सरोकारवाला निकायहरूसँग कार्यगत समन्वय गर्ने;
- विभागका लागि नेपाल सरकार एवम् प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालयबाट जारी भएका निर्देशनहरूको कार्यान्वयन गर्ने गराउने;
- विभागबाट भएका कार्यहरूको प्रगति विवरणहरू तयार गर्न लगाउने र प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय तथा वित्तीय कारबाही कार्यदलमा प्रस्तुतिको लागि तयार पार्न लगाउने;
- विज्ञ समूहबाट लिने सेवाको कार्यविवरण बनाउन लगाई विशेषज्ञ सेवा लिने;
- नेपाल सरकारले सुशासनको अनुभूति गराउन गरेका नीति तथा कार्यक्रमको कार्यान्वयन गर्ने गराउने;
- सम्पत्ति शुद्धीकरण नियन्त्रणसम्बन्धी प्रवर्द्धनात्मक कार्य गर्ने, गराउने;
- सम्पत्ति शुद्धीकरणको अनुसन्धान, तहकिकात कार्यमा प्रहरी परिचालन र विभागको सुरक्षा व्यवस्थासम्बन्धी कार्य गर्ने, गराउने;
- विभागको प्रशासनिक तथा अनुसन्धानसम्बन्धी कार्यमा अन्तरनिकाय समन्वय तथा परिचालनसम्बन्धी कार्य गर्ने;
- पारस्परिक मूल्याङ्कनसम्बन्धी कार्य गर्ने;
- अन्तरनिकाय समन्वयसम्बन्धी कार्य गर्ने;
- निजामती सेवा ऐन तथा नियमावली, सार्वजनिक खरिद ऐन तथा नियमावली र अन्य प्रचलित कानूनमा विभागीय प्रमुखले गर्ने गरी तोकिएका अन्य कार्यहरू गर्ने, गराउने;
- नेपाल सरकारबाट तोकिएका अन्य कार्यहरू गर्ने, गराउने।

१.६.२ प्रशासन, नीति, योजना तथा अनुसन्धान महाशाखा

महाशाखा प्रमुखको रूपमा उपमहानिर्देशक रहने यस महाशाखाको कार्यविवरण देहाय अनुसार रहेको छः

- विभागको सामान्य प्रशासनसम्बन्धी कार्य तथा महाशाखा अन्तर्गत हुने अनुसन्धान कार्यको रेखदेख, सञ्चालन तथा समन्वय सम्बन्धी कार्य;
- नेपाल सरकारले सुशासनको अनुभूति गराउन गरेका नीति तथा कार्यक्रमको कार्यान्वयन;
- विभागको आर्थिक प्रशासनसम्बन्धी कार्यको रेखदेख, सूचना तथा अभिलेखसम्बन्धी कार्य;
- विभागको सार्वजनिक खरिद तथा जिन्सी व्यवस्थापनसम्बन्धी कार्य;
- विभागको लागि आवश्यक पर्ने विज्ञ जनशक्ति तथा नियमित जनशक्ति विकास तथा व्यवस्थापनको योजना तर्जुमा कार्यान्वयन तथा समीक्षा र अनुगमनसम्बन्धी कार्य;
- कानूनी राय परामर्शको लागि समन्वय र मुद्दाको अभियोजन तथा प्रतिरक्षासम्बन्धी कार्य;
- सम्पत्ति शुद्धीकरण नियन्त्रणसम्बन्धी प्रवर्द्धनात्मक कार्य;
- सम्पत्ति शुद्धीकरणको अनुसन्धान, तहकिकात कार्यमा प्रहरी परिचालन र विभागको सुरक्षा व्यवस्थासम्बन्धी कार्य;
- विभागको प्रशासनिक तथा अनुसन्धानसम्बन्धी कार्यमा अन्तरनिकाय समन्वय तथा परिचालनसम्बन्धी कार्य;
- सम्पत्ति शुद्धीकरण अनुसन्धान विभागअन्तर्गत महाशाखाबाट सम्पादन गर्ने गरी विभागबाट तोकेर आएमा अनुसन्धानसम्बन्धी कार्यहरूमा महानिर्देशकको प्रत्यक्ष रेखदेखमा रही प्रारम्भिक छानबिनको कार्य;
- राज्यले सम्पत्ति शुद्धीकरण नियन्त्रणका विषयमा राष्ट्रिय तथा अन्तर्राष्ट्रिय रूपमा गरेको प्रतिवद्धताहरूका आधारमा विभागले सम्पादन हुने नीति, रणनीति, योजना, कार्यक्रमको तर्जुमा, कार्यान्वयन, परिमार्जन तथा अनुगमनसम्बन्धी कार्य;
- विभागको यस महाशाखाअन्तर्गत हुने अनुसन्धान कार्यको रेखदेख, सञ्चालन तथा समन्वयसम्बन्धी कार्य;
- पारस्परिक मूल्याङ्कनसम्बन्धी कार्य;
- अन्तरनिकाय समन्वयसम्बन्धी कार्य;
- वार्षिक योजना, कार्यक्रम तयारीको लागि मार्गदर्शन गर्ने र मन्त्रालय तथा राष्ट्रिय योजना आयोगबाट स्वीकृत गराउने कार्य;

- कागजात प्रमाण सङ्कलन गर्दा सम्बन्धित शाखा र आवश्यकता अनुसार प्रहरीतर्फको टोली खटाउन आवश्यक देखेमा समन्वय गरी खटाउने कार्य;
- अन्तर्राष्ट्रिय तथा क्षेत्रीय सङ्गठनहरूलाई आवश्यक जानकारी विवरण तयार गर्ने कार्य;
- वार्षिक कार्यक्रम तथा रणनीतिपत्रको कार्य प्रगति तयार गर्ने गराउने कार्य।

१.६.३ प्रशासन शाखा

- विभागको लागि आवश्यक जनशक्तिको दरबन्दी सृजना, नियुक्ति, बढुवा तथा स्तरवृद्धि, सरुवा, काज, दरबन्दी विवरण तथा कर्मचारी अभिलेख, कर्मचारीको तालिम, विदा, पेन्सन, उपदान अवकाश तथा विभागीय कारबाहीसम्बन्धी कार्य;
- विभागको सङ्गठन संरचना तथा प्रशासन सुधारका कार्य;
- कर्मचारीको व्यक्तिगत तथा कार्यसम्पादन मूल्याङ्कनसम्बन्धी अभिलेख तथा व्यवस्थापन र बढुवाको लागि सचिवालयसम्बन्धी कार्य;
- विज्ञ समूहको छनौट तथा रोष्टर तयार गर्ने कार्य;
- विभागको आन्तरिक प्रशासन, कार्यालय व्यवस्थापन, सरसफाई, भौतिक व्यवस्था, आन्तरिक कार्यविभाजन, कर्मचारीको हाजिरी, रमाना, कार्यालयमा पालो पहरा र खटनपटनसम्बन्धी कार्य;
- कार्यालय भवन उपकरण, परिसर, सवारी साधनको मर्मतसंभार तथा व्यवस्थापनसम्बन्धी कार्य;
- शाखालाई तोकिएको अनुसन्धानसम्बन्धी कार्य र अन्य शाखाहरूको काममा सहजीकरण गर्ने कार्य;
- प्रहरी शाखासँगको समन्वयमा कार्यालयको सुरक्षासम्बन्धी कार्य;
- महानिर्देशक र महाशाखा प्रमुखद्वारा तोकिएका अन्य कार्य।

आर्थिक प्रशासन इकाई

- विभागको आर्थिक प्रशासनसम्बन्धी कार्य;
- विभागको विनियोजित बजेटको खर्च लेखाङ्कन तथा प्रतिवेदन र लेखापरीक्षणसम्बन्धी कार्य;
- तर्जुमा भएको बजेट कार्यान्वयन तथा बेरूजु फछ्यौट;
- आर्थिक प्रशासनसम्बन्धी राय, सल्लाह, सुझावका विषयहरू;
- राजस्व तथा धरौटी, सार्वजनिक व्यय तथा आगामी वर्षको बजेट तयार गर्न सहयोग गर्ने;

- बेरुजुको प्रतिक्रिया/फछ्यौट/सम्परीक्षण/लगत कट्टा गर्ने;
- धरौटी आम्दानी र फुकुवासम्बन्धी कार्य;
- महानिर्देशक र महाशाखा प्रमुखले तोकेका अन्य कार्यहरू।

सार्वजनिक खरिद तथा जिन्सी व्यवस्थापन इकाई

- सार्वजनिक खरिद ऐन तथा नियमावलीको परिधिभिन्न रही विभागलाई आवश्यक पर्ने सामग्री तथा सेवाको वार्षिक खरिद योजना, संस्थाहरू सूचीकृत गर्ने, छनौट गर्ने र खरिद प्रक्रिया अगाडि बढाउने कार्य;
- विभागको लागि अत्यावश्यक सामग्री खरिद गर्नु पर्ने अवस्था भएमा त्यसरी गरिने खरिदको लागि आवश्यक संक्षिप्त कार्यविधिको तर्जुमासम्बन्धी कार्य;
- विभागको जिन्सी सामानको आपूर्ति तथा व्यवस्था, जिम्मा, रेखदेख, संभार, संरक्षण, निरीक्षण तथा प्रतिवेदनसम्बन्धी कार्य;
- अनावश्यक पुराना सामानहरूको लिलाम बिक्रीसम्बन्धी कार्य;
- कार्यालयका कोठा र परिसर सरसफाई, मर्मत, धारा बत्ती टेलिफोन तथा अन्य उपकरणहरूको प्रबन्ध तथा संभारसम्बन्धी कार्य;
- महानिर्देशक र महाशाखा प्रमुखले तोकेका अन्य कार्य।

१.६.४ नीति, योजना तथा अनुगमन शाखा

- सम्पत्ति शुद्धीकरण अनुसन्धान सम्बन्धी अल्पकालीन तथा दीर्घकालीन नीति, रणनीति, योजना, कार्यक्रमको तर्जुमा, परिमार्जन, कार्यान्वयन र समीक्षासम्बन्धी कार्य;
- आवधिक र वार्षिक योजना तथा कार्यक्रम तर्जुमा र कार्यान्वयन सम्बन्धी कार्य;
- पारस्परिक मूल्याङ्कन तथा राष्ट्रिय स्वमूल्याङ्कनसम्बन्धी कार्य;
- वित्तीय कारबाही कार्यदल (FATF) को सुझावअनुसार गराउनुपर्ने विषयको अध्ययन कार्य;
- शाखालाई तोकिएको अनुसन्धान सम्बन्धी कार्य;
- नीति योजना सम्बन्धमा अन्तरनिकाय (जस्तै: वित्तीय कारबाही कार्यदल, एसिया प्रशान्त समूह (APG), नेपाल राष्ट्र बैङ्क, वित्तीय जानकारी इकाई, केन्द्रीय अनुसन्धान ब्युरो तथा अन्य सम्बद्ध सरकारी र दुईपक्षीय तथा बहुपक्षीय निकायहरूसँग समन्वय सम्बन्धी कार्य;
- संस्थागत तथा कर्मचारीको क्षमता विकास सम्बन्धी कार्य;
- सम्पत्ति शुद्धीकरण निवारण सम्बन्धी प्रवर्द्धनात्मक कार्य;
- चेतना अभिवृद्धि सम्बन्धी गोष्ठी, अन्तरक्रिया सञ्चालन;

- सम्पत्ति शुद्धीकरण निवारणसम्बन्धी अनुसन्धान र विकाससम्बन्धी कार्य;
- महानिर्देशक तथा महाशाखा प्रमुखबाट तोकिएका अन्य कार्य।

१.६.५ कानूनी परामर्श शाखा

- सम्पत्ति शुद्धीकरण अनुसन्धान विभागले सम्पादन गर्ने काम कारवाहीका सम्बन्धमा नीतिगत तथा कानूनी विषयमा परामर्श, सल्लाह दिने;
- अनुसन्धान सम्पन्न भएपछि सरकारी वकील कार्यालयमा मिसिल पठाउने सम्बन्धमा सम्बन्धित अनुसन्धान अधिकृतलाई राय प्रतिवेदन र अभियोजन सम्बन्धमा आवश्यक परामर्श, सुझाव दिने;
- सरकारी वकील कार्यालयबाट मुद्दा चलाउने/नचलाउने सम्बन्धमा परिणाममुखी र वैज्ञानिक अनुसन्धानका प्रयोजनार्थ प्राप्त निर्देशन कार्यान्वयन गर्न सरकारी वकील र अनुसन्धान अधिकृतबीच समन्वय र आवश्यक सहजीकरण गर्ने;
- सम्पत्ति शुद्धीकरणसम्बन्धी मुद्दामा बहस पैरवी तथा प्रतिरक्षा र पुनरावेदनसम्बन्धी कार्यका लागि सरकारी वकील कार्यालयलाई आवश्यक मिसिल कागजात र प्राविधिक सहयोग उपलब्ध गराउने तथा आवश्यक परेमा सम्पत्ति शुद्धीकरण विभागको तर्फबाट सरकारी वकीलसँग समन्वय गरी बहस पैरवीमा उपस्थित हुने;
- विभागलाई विपक्षी बनाई दायर भएका रिट निवेदनको लिखित जवाफ तयार गर्ने कार्यमा सहयोग गर्नुका साथै विभागको तर्फबाट प्रतिरक्षा गर्ने, सरकारी वकील कार्यालयमा निर्णय, कागजात र अन्य सहयोग उपलब्ध गराउने एवम् आवश्यक परेमा सरकारी वकीलसँग समन्वय गरी विभागको तर्फबाट बहस पैरवीमा उपस्थित हुने;
- विभागले तोकेबमोजिम सम्पत्ति शुद्धीकरणसम्बन्धी कसूरको अनुसन्धान तहकिकात र अभियोजन गर्ने;
- अनुसन्धान र अभियोजनमा देखिएका समस्याको निराकरण गर्न वैज्ञानिक प्रमाणमा आधारित पद्धतिलाई अवलम्बन गरी तथ्यमा आधारित अनुसन्धान पद्धतिका लागि अनुसन्धान अधिकृतलाई आवश्यक सहयोग सहजीकरण गर्ने;
- सम्पत्ति शुद्धीकरण तथा आतङ्कारी क्रियाकलापमा वित्तीय लगानी निवारण रणनीति तथा कार्ययोजना कार्यान्वयन सन्दर्भमा तोकिएका कार्यहरू गर्ने गराउने;
- सम्पत्ति शुद्धीकरणसम्बन्धी ऐनको उद्देश्य हासिल गर्न आवश्यक परामर्श, सल्लाह दिने;
- फैसला कार्यान्वयनको अनुगमन तथा अन्तराष्ट्रिय सन्धि, सम्झौता एवम् दायित्व बारेमा परामर्श दिने;

- जाँचबुझ एवम् अनुसन्धानका क्रममा प्राप्त तथ्यहरूबाट विदेशी समकक्षिसँग संयुक्त अनुसन्धान गर्नुपर्ने देखिएमा सो सम्बन्धमा प्रतिवेदन पेश गर्ने;
- कुनै विषयको जाँचबुझ एवम् अनुसन्धानको क्रममा कुनै विषयमा अन्य कुनै अनुसन्धान गर्ने निकायसँग समानान्तर वा संयुक्त अनुसन्धान गर्न उपयुक्त छ भन्ने लागेमा सोसम्बन्धी विवरणसहितको प्रतिवेदन पेश गर्ने।

१.६.६ अनुसन्धान शाखा

- कसूरको आरोप लागेको व्यक्तिलाई आवश्यकता अनुसार गिरफ्तारी गरी आवश्यक कारवाही गर्ने;
- अभियुक्तसँग वयान लिने, कसूरको अनुसन्धान तथा तहकिकात गर्दा वा सवुद प्रमाण सङ्कलन गर्दा आवश्यक देखिए जुनसुकै कार्यालय, घर, भवन, गोदाम, सवारी साधन वा अन्य कुनै स्थानको खानतलासी लिने वा लिन लगाउने;
- अभियुक्तलाई तारेखमा राख्ने, धरौटी वा जमानत लिई छाड्ने, धरौटी राख्न जमानत दिन नसकेमा अदालतको अनुमति लिई थुनामा राख्नसमेत सक्ने;
- अनुसन्धान तथा तहकिकात गर्दा चौबीस घण्टाभन्दा बढी समय लाग्ने भएमा वा कारवाही चलाइएको कुनै व्यक्तिले कुनै प्रमाण लोप वा नाश गर्ने वा प्रतिकूल प्रभाव पार्न सक्ने पर्याप्त कारण भएमा अनुसन्धान अधिकृतले निजलाई पक्राउ गरी मुद्दा हेर्ने अधिकारीको अनुमति लिई प्रचलित कानूनबमोजिम थुनुवा पुर्जी दिई थुनामा राख्ने व्यवस्था मिलाउने;
- आवश्यक देखिए सम्पत्ति रोक्का राख्न आदेश दिने;
- कब्जा गरिएको सम्पत्ति तथा लिखत सुरक्षित राख्ने;
- सङ्कलित कागजात, प्रमाण र वयानको विश्लेषण गर्ने;
- अनुसन्धान पूरा भएका मिसिल प्रतिवेदन मुद्दा दायर गर्ने निर्णयका लागि सम्बन्धित जिल्ला सरकारी वकील कार्यालयमा पेश गर्ने;
- अनुसन्धान जारी रहेका र अनुसन्धान सम्पन्न भइसकेका मिसिल तथा कागजात सुरक्षित राख्ने;
- महानिर्देशक र शाखा प्रमुखले तोकेका अन्य कार्यहरू।

१.६.७ प्रहरी शाखा

- विभागबाट यस शाखाले अनुसन्धान गर्ने भनी तोकिएका उजुरीहरूमा अनुसन्धान अधिकृत भई अनुसन्धान तथा तहकीकात गर्नेसम्बन्धी कार्य;

- अन्य अनुसन्धान शाखाहरूलाई मागअनुसार सहयोग पुऱ्याउने कार्य;
- शाखाअन्तर्गत भएका अनुसन्धानको प्रगति विवरण अद्यावधिक गर्ने कार्य;
- अनुसन्धान अधिकृतबाट माग भएअनुसार सबुत प्रमाणको खोजी, आरोपितहरू पक्राऊ, म्याद थप, खानतलासी र सोधपुछमा सहयोग पुऱ्याउने;
- सुरक्षा जोखिम व्यवस्थापनसम्बन्धी योजना तथा रणनीति तय गर्ने;
- हिरासत व्यवस्थापन तथा अनुगमन;
- थुनुवा व्यवस्थापन तथा थुनुवाको स्वास्थ्य उपचार व्यवस्था;
- प्रहरी शाखाले गर्ने भनी तोकिएका कार्यहरू र आरोपितहरूको सम्पत्ति बरामद तथा जफतसम्बन्धी कार्यमा सहयोग गर्ने;
- विभागबाट तोकिएका अन्य कार्यहरू।

१.६.८ सूचना तथा अभिलेख व्यवस्थान शाखा

- विभागबाट सञ्चालन हुने विद्युतीय सुशासनसम्बन्धी कार्य;
- विभागको आन्तरिक सूचना व्यवस्थापन प्रणालीको सञ्चालन तथा व्यवस्थापन;
- विभागबाट तामेलीमा राख्ने गरी निर्णय भएका दस्तावेजहरूको अभिलेखीकरण;
- जफत भएका तथा रोक्का भएका सम्पत्तिहरूको अभिलेखीकरण र प्रतिवेदन;
- विभागको वेबसाइटको परिमार्जन तथा नियमित अद्यावधिक गर्ने कार्य;
- सूचना प्रविधिसम्बन्धी आन्तरिक नेटवर्क सञ्चालन;
- विभागमा सञ्चालित हार्डवेयर र सफ्टवेयरको सुरक्षा तथा व्यवस्थापन;
- महानिर्देशक र महाशाखा प्रमुखले तोकेका अन्य कार्यहरू।

१.६.९ सूचना सङ्कलन कक्ष

- विभागसँग सम्बन्धित समाचार तथा पत्रपत्रिकामा प्रकाशित लेख, सूचना आदिको अभिलेख राख्ने;
- विभागको नाममा सम्बोधन गरी प्राप्त भएका उजुरीहरूको सङ्कलन र वर्गीकरण गरी पेश गर्ने;
- विभागको वेबसाइटमार्फत प्राप्त सुझाव तथा गुनासो सङ्कलन गरी वर्गीकरण गरी पेश गर्ने;
- साझेदार निकायहरूबाट प्राप्त गोप्य सूचनालाई तोकिएको अधिकारीसमक्ष पेश गर्ने;
- उल्लेख भएअनुसारको सूचनाको वर्गीकरणपश्चात् महत्वपूर्ण सूचनालाई सूचना प्रविधिका उपकरणको प्रयोगद्वारा अभिलेखीकरण गर्ने;

- उजुरी तथा गुनासो सम्बन्धी कामकारवाहीमा सहजीकरण गर्ने;
- गुनासो तथा उजुरी एवं फछ्यौटका विवरणहरू अभिलेखीकरण गर्ने;
- महानिर्देशकबाट तोकिएका अन्य कार्यहरू।

१.६.१० विज्ञ समूह

सम्पत्ति शुद्धीकरण अनुसन्धानको कार्यमा विभागमा मौजुदा दरवन्दीका पदहरूमा सेवा लिन नसकिने पर्याप्त आधार भएमा विभागको सङ्गठन संरचामा उल्लेख भएअनुसार वार्षिक रूपमा रोष्टर बनाई चार्टर्ड एकाउन्टेन्ट, सूचना प्रविधि विज्ञ, फोरेन्सिक वैज्ञानिक, सम्पत्ति शुद्धीकरण विज्ञ, वित्तीय क्षेत्रका विज्ञ वा अन्य गरी बढीमा दश जनासम्म विज्ञबाट सेवा लिन सकिने व्यवस्था गरिएको छ। ती विज्ञहरूलाई सम्पत्ति शुद्धीकरण अनुसन्धान विभागका महानिर्देशकले एक कार्यविधि बनाई आवश्यकताअनुसार अवधि र सङ्ख्या तोकरी सेवा करारमा लिई परिचालन गर्न सक्नेछ।

१.६.११ Intelligence Unit

- विभागको अनुसन्धान तथा जाँचबुझ कार्यको प्रभावकारिताको लागि सही सूचना प्राप्त गर्ने, विश्लेषण गर्ने र Undercover Operation, Control Delivery जस्ता विशेष अनुसन्धान पद्धति (Special Investigation Techniques) को अवलम्बन गर्नको लागि विभागको महानिर्देशकको प्रत्यक्ष निर्देशन र नियन्त्रणमा रहेर भूमिका निर्वाह गर्ने;
- सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कसूरसँग सम्बन्धित विषयमा सूचना सङ्कलन गर्ने र कसैले सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी कसूर गरेको, गर्न लागेको वा गरिरहेको कुरा थाहा हुन आएमा त्यस्तो व्यहोरालाई कानून बमोजिम उजुरीको रूपमा दर्ता गर्ने;
- विभागमा प्राप्त हुने सूचना/उजुरीमाथि विभागीय प्रमुखको आदेशअनुसार सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कसूरको संवेदनशीलता एवम् जोखिमका आधारमा सूचनाको वर्गीकरण र विश्लेषण गरी विभागीय प्रमुखलाई जानकारी गराउने;
- सम्बद्ध कसूर अनुसन्धान गर्ने निकायसँग समन्वय गरी सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कसूरको दृष्टिकोणबाट संवेदनशील देखिएका सूचनाहरू विभागमा ल्याई विश्लेषण गरी उजुरी/सूचना दर्ता हुने व्यवस्था मिलाउने;

- जाँचबुझ एवम् अनुसन्धानमा रहेको प्राकृतिक एवम् कानूनी व्यक्तिसमेतका विरुद्ध गोप्य रूपमा निगरानी बढाई आवश्यकताअनुसार थप सूचना सङ्कलन गर्ने र जाँचबुझ एवम् अनुसन्धानमा उपयोगी हुने प्रकृतिका सूचना जानकारीहरू विश्लेषण गरी विभागीय प्रमुखसमक्ष पेश गर्ने;
- निगरानीमा राखिएका आरोपीहरूको गोप्य रूपमा विवरण अभिलेख राख्ने र विभागीय प्रमुखसमक्ष पेश गर्ने;
- कसूरको जाँचबुझ अनुसन्धानका सिलसिलामा विभागीय प्रमुखको आदेशले सम्बन्धित जाँचबुझ अधिकृतले मागेको सूचनाको संवेदनशीलता र जोखिमसमेतको विश्लेषण गरी गोप्य रूपमा उपलब्ध गराउने;
- गैरवित्तीय पेसाकर्मी सूचक संस्थाहरूबाट गोप्य रूपमा आवश्यकताअनुसार सूचना लिई कसूरको संवेदनशीलताका हिसाबले वर्गीकरण गर्ने;
- मूल्यमा आधारित कारोबार हुने निकायमा गोप्य रूपमा उपस्थिति बढाई कारोबारमा संलग्न पक्षहरूको बारेमा सूचना सङ्कलन गर्ने। सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कसूरको दृष्टिकोणबाट संवेदनशील सूचनाहरू प्राप्त गरी विभागमा पेश गर्ने।

१.७ सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण क्षेत्रमा सम्बद्ध निकायहरू

नेपालमा सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण क्षेत्रमा देहायका निकायहरू क्रियाशील रहेका छन्:

१. सम्बद्ध अनुसन्धानकारी निकाय (Investigative Bodies)

न्याय परिषद्, अख्तियार दुरूपयोग अनुसन्धान आयोग, राजस्व अनुसन्धान विभाग, सम्पत्ति शुद्धीकरण अनुसन्धान विभाग, नेपाल प्रहरी, सेना, वन तथा भू-संरक्षण विभाग र यस सम्बन्धी अनुसन्धान अभियोजन लगायतको अधिकारक्षेत्र भएका सम्बन्धित सरकारी निकाय, राष्ट्रिय निकुञ्ज तथा वन्यजन्तु संरक्षण विभाग, औषधि व्यवस्था विभाग, वैदेशिक रोजगार विभाग, भन्सार विभाग, नेपाल धितोपत्र बोर्ड, र, लागुऔषध नियन्त्रण ब्यूरो सम्बद्ध अनुसन्धानकारी निकायहरू हुन्।

२. सूचक संस्थाहरू (Informative Bodies)

नेपाल राष्ट्र बैंकसम्बद्ध बैंक तथा वित्तीय संस्था; नेपाल धितोपत्र बोर्डसम्बद्ध संस्था वा व्यवसायी; नेपाल बीमा प्राधिकरणसम्बद्ध निकाय; सहकारी विभागहरूसम्बद्ध संस्था; आन्तरिक राजस्व विभागसम्बद्ध संस्था वा व्यवसायी; संस्कृति, पर्यटन तथा नागरिक उड्डयन मन्त्रालयसम्बद्ध व्यवसायी; आफ्नो ग्राहक वा पक्षको तर्फबाट तोकिएका सेवा गर्दा, सोको तयारी गर्दा वा सोमा संलग्न हुँदाका बखतको नोटरी पब्लिक, लेखापरीक्षक, लेखा व्यवसायी बाहेकका अन्य व्यवसायी वा त्यस्तै प्रकृतिको कार्य गर्ने अन्य व्यवसायीहरू सूचक संस्थाहरू हुन्।

३. नियमनकारी निकायहरू (Regulatory Bodies)

संस्कृति, पर्यटन तथा नागरिक उड्डयन मन्त्रालय; नेपाल राष्ट्र बैंक; नेपाल धितोपत्र बोर्ड; नेपाल बीमा प्राधिकरण; सहकारी विभाग; आन्तरिक राजस्व विभाग; कम्पनी रजिष्ट्रारको कार्यालय; भूमि व्यवस्थापन तथा अभिलेख विभाग; नेपाल कानून व्यवसायी परिषद्; नेपाल नोटरी पब्लिक परिषद्; नेपाल चार्टर्ड एकाउन्टेन्ट संस्था नियमनकारी निकायहरू हुन्।

४. इन्टेलिजेन्स सम्बन्धी निकाय:

वित्तीय जानकारी इकाई; राष्ट्रिय अनुसन्धान विभाग र राष्ट्रिय सतर्कता केन्द्रलाई इन्टेलिजेन्स सम्बन्धी निकायको रूपमा राखिएको छ।

५. अभियोजन, प्रतिरक्षा र पुनरावेदन गर्ने निकायहरू:

यस अन्तर्गत जिल्ला सरकारी वकील कार्यालय, विशेष सरकारी वकिल कार्यालय, महान्यायाधिवक्ताको कार्यालय पर्दछन्।

६. न्यायिक निकायहरू (Judicial Bodies)

यस अन्तर्गत सर्वोच्च अदालत, विशेष अदालत, उच्च अदालत, जिल्ला अदालत पर्दछन्।

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण सम्बन्धी राष्ट्रिय रणनीति तथा कार्ययोजना (२०८१/०८२-२०८५/०८६) ले पहिचान गरेको सम्बद्ध निकाय तथा क्षेत्रहरूको विस्तृत तालिका अनुसूची-२ मा र कानून कार्यान्वयन गर्ने निकायहरूबाट अनुसन्धान हुने सम्बद्ध कसूर र सम्बन्धित कानूनहरूको विवरण अनुसूची-३ मा प्रस्तुत गरिएको छ।

१.८ पारस्परिक समझदारी (Memorandum of Understanding)

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण गर्ने राष्ट्रिय लक्ष्यमा सहयोग र समन्वयका लागि त्यस्ता कसूरहरूको सम्बन्धमा सूचना आदानप्रदान, गोपनीयता एवम् प्राप्त सूचनाको प्रभावकारी विश्लेषण तथा अनुसन्धान गर्न सम्पत्ति शुद्धीकरण अनुसन्धान विभाग र विभिन्न २३ वटा सम्बद्ध निकायहरूकाबीच सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण सम्बन्धी पारस्परिक समझदारीपत्रमा हस्ताक्षर गरिएको छ। समझदारीबाट मूलतः निम्न उद्देश्य हासिल हुने अपेक्षा गरिएको छः

१. सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणका लागि आपसमा सङ्कलन भएका तथ्याङ्क (Data) आदानप्रदान गरी प्रभावकारी समन्वय र सहकार्य बढाउने।
२. सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीको जोखिमका क्षेत्रहरूको पहिचान गरी सोको निवारणका लागि मानवीय स्रोतको सक्षमता विकास गराउँदै आवश्यकताअनुसार परिचालन गर्ने।
३. आ-आफ्नो क्षेत्राधिकारका विषयहरू गहन रूपमा अनुसन्धान तथा अन्वेषण गर्न एक अर्कालाई सहयोग पुऱ्याउने।
४. सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणका लागि राष्ट्रिय तथा अन्तर्राष्ट्रिय क्षेत्रमा विकसित पद्धति र विधिको अवलम्बन गर्ने।

(विभागसँग पारस्परिक समझदारी भएका निकायहरूको विवरण अनुसूची-४ मा समाविष्ट छ।)

१.९ अन्तर्राष्ट्रिय संयन्त्र

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणका क्षेत्रमा अन्तर्राष्ट्रिय नीति निर्माणका लागि समन्वय र मार्गदर्शनसम्बन्धी आवश्यक कार्य गर्न अन्तर्राष्ट्रिय एवम् क्षेत्रीय स्तरमा रहेका संयन्त्र एवम् निकायहरूको बारेमा देहायअनुसार संक्षिप्त चर्चा गरिएको छः

१.९.१ वित्तीय कारबाही कार्यदल (Financial Action Task Force - FATF)

सन् १९८९ मा सात प्रमुख औद्योगिक राष्ट्रहरूको समूह (G7) र युरोपेली सङ्घको संयुक्त प्रयासबाट सम्पत्ति शुद्धीकरण निवारण गर्ने उद्देश्यले अन्तर्राष्ट्रिय सहयोग तथा सहकार्य प्रवर्द्धन गर्ने गरी स्थापना भएको अन्तरसरकारी वित्तीय कारबाही कार्यदल सम्पत्ति शुद्धीकरणसम्बन्धी अन्तर्राष्ट्रिय छाता संस्था हो। यसको मुख्यालय फ्रान्सको पेरिसमा छ। सन् १९९० मा यसले

विकास गरेका ४०+९ सिफारिसहरूले विश्वस्तरमा सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण सम्बन्धमा कानून, नीति तथा संरचना बनाउनुपर्ने दायित्व सिर्जना गरेको थियो।

सन् २००१ बाट यसको कार्यक्षेत्रअन्तर्गत आतङ्ककारी क्रियाकलापमा हुने वित्तीय लगानीलाई पनि समावेश गरिएको छ। यसले सम्पत्ति शुद्धीकरण र आतङ्ककारी कार्यमा वित्तीय लगानी गर्ने कार्यलाई नियन्त्रण गर्न कानूनी, वित्तीय र कार्यान्वयन एवम् नियमन निकायहरूको संस्थागत सुधारका लागि सहयोग समेत पुऱ्याउँदै आएको छ। वित्तीय कारबाही कार्यदलले सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणका लागि विश्वव्यापी मापदण्ड निर्धारण गर्ने कार्यका अतिरिक्त सदस्य राष्ट्रहरूले उक्त मापदण्डहरू पालना गरे/नगरेको एवम् सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणको विश्वव्यापी प्रवृत्ति र तौरतरिकाको मूल्याङ्कन गर्ने जस्ता कार्यहरू गर्दछ। वित्तीय कारबाही कार्यदलले सन् २०१२ मा ४०+९ सिफारिसहरूमा परिमार्जन गरी कायम भएका ४० सिफारिसहरूको आधारमा सम्पत्ति शुद्धीकरण र आतङ्ककारी कार्यमा हुने वित्तीय लगानीलाई अपराधीकरण गर्न, सोको कानूनी व्यवस्था र तिनको कार्यान्वयन गर्ने गराउने कार्यमा उपयोग भएको सुनिश्चितता गर्ने कार्य गर्दै आएको छ। विश्वव्यापी रूपमा हुने सम्पत्ति शुद्धीकरण कार्यहरूको पहिचान गर्ने तथा तिनको निरोध गरी प्रभावकारी कार्यान्वयन गर्ने गराउने क्षेत्रमा वित्तीय कारबाही कार्यदल क्रियाशील रहेको छ।

एफ.ए.टी.एफ.का ४० वटा मापदण्ड तथा सिफारिसहरूको विषयगत वर्गीकरण यस प्रकार रहेका छन्:

- जोखिम विश्लेषण, नीति र समन्वय (१, २);
- सम्पत्ति शुद्धीकरण र जफत (३, ४);
- आतङ्ककारी कार्यमा वित्तीय लगानी र सामरिक क्षमता विस्तार (प्रोलिफेरेशन) (५—८);
- निरोध/रोकथामका उपायहरू (९—२३);
- पारदर्शिता र कानूनी व्यक्ति/व्यवस्थाको लाभ लिने स्वामित्व (२४, २५);
- सक्षम अधिकारीहरू र अन्य संस्थागत उपायको अधिकार र कर्तव्यहरू (२६—३५); र,
- अन्तर्राष्ट्रिय सहयोग (३६—४०)।

(एफ.ए.टी.एफ.का ४० सिफारिसहरूको विवरण अनुसूची – ५ मा समावेश गरिएको छ।)

प्रभावकारिता मूल्याङ्कनका आधारहरू

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणका सन्दर्भमा मुलुकहरूले आफ्नो कानून, संरचना, नीति तथा ढाँचा निर्धारण गर्दा वित्तीय कारवाही कार्यदलले सिफारिस गरेका ४० वटा सिफारिसहरूको कार्यान्वयनको प्रभावकारिता मापनका लागि सन् २०१३ मा तय भएका मापदण्डहरू देहायको तालिकामा उल्लेख गरिएका छन्।

High-Level Objective: Financial systems and the broader economy are protected from the threats of money laundering and the financing of terrorism and proliferation, thereby strengthening financial sector integrity and contributing to safety and security.	
Intermediate Outcomes	Immediate Outcomes:
1. Policy, coordination and cooperation mitigate the money laundering and financing of terrorism risks	1. Money laundering and terrorist financing risks are understood and, where appropriate, actions coordinated domestically to combat money
	2. International cooperation delivers appropriate information, financial intelligence, and evidence, and facilitates action against criminals and their assets.
2. Proceeds of crime and funds in support of terrorism are prevented from entering the financial and other sectors or are detected and reported by these sectors.	3. Supervisors appropriately supervise, monitor and regulate financial institutions, DNFBPs and VASPs for compliance with AML/CFT requirements commensurate with their risks.
	4. Financial institutions, DNFBPs and VASPs adequately apply AML/CFT preventive measures commensurate with their risks, and report suspicious transactions.
	5. Legal persons and arrangements are prevented from misuse for money laundering or terrorist financing, and information on their beneficial ownership is available to competent authorities without impediments.
3. Money laundering threats are detected and disrupted, and criminals are sanctioned and deprived of illicit proceeds. Terrorist financing threats are detected and disrupted, terrorists are deprived of resources, and those who finance terrorism are sanctioned, thereby contributing to the prevention of terrorist acts.	6. Financial intelligence and all other relevant information are appropriately used by competent authorities for money laundering and terrorist financing investigations.
	7. Money laundering offences and activities are investigated and offenders are prosecuted and subject to effective, proportionate and dissuasive sanctions
	8. Proceeds and instrumentalities of crime are confiscated.
	9. Terrorist financing offences and activities are investigated and persons who finance terrorism are prosecuted and subject to effective, proportionate and dissuasive sanctions.
	10. Terrorists, terrorist organisations and terrorist financiers are prevented from raising, moving and using funds, and from abusing the NPO sector.
	11. Persons and entities involved in the proliferation of weapons of mass destruction are prevented from raising, moving and using funds, consistent with the relevant UNSCRs.

Source: Financial Action Task Force

१.९.२ एसिया प्रशान्त क्षेत्र समूह (Asia Pacific Group - APG)

अष्ट्रेलियाको सिड्नीमा मुख्य कार्यालय रहेको एसिया प्रशान्त क्षेत्र समूह (APG) मा ४१ Jurisdictional Members रहेका छन्। यसले सदस्य राष्ट्रहरूकोबीचमा सम्पत्ति शुद्धीकरण निवारणसम्बन्धी सूचनाको सम्प्रेषण गर्नुको अतिरिक्त सहयोगको आदान प्रदान गर्ने र मानव संशाधन विकास गर्ने कार्यमा सघाउँदछ। त्यसै गरी सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणका मापदण्डहरू कार्यान्वयन गर्ने गराउने कार्यमा सघाउने कार्य पनि यसै समूहले गर्दछ। यसले सदस्य राष्ट्रको सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण कार्यान्वयनको सामूहिक समीक्षा गरेर सुधारमा लागि सुझाव प्रस्ताव गर्दछ। एसिया प्रशान्त क्षेत्र समूहले सदस्य राष्ट्रहरूलाई सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण सम्बन्धमा अध्ययन र अनुसन्धान गर्ने तथा प्राविधिक टेवा पुऱ्याउने कार्य पनि गर्दै आएको छ। नेपाल सन् २००२ मा एसिया प्रशान्त क्षेत्र समूह (APG) को Jurisdictional Member भएको हो।

ए.पी.जी.को प्रमुख कार्य एसिया तथा प्रशान्त क्षेत्रीय तहका वित्तीय कारबाही कार्यदल (Financial Action Task Force - FATF) ले पारित गरेका सिफारिसहरूको कार्यान्वयन गराउन सदस्य देशहरूलाई सहयोग गर्नु हो। यसका मुख्य कार्यहरू निम्नानुसार रहेका छन्:

- पारस्परिक मूल्याङ्कन (Mutual evaluations),
- प्राविधिक सहायता र तालिम (Technical assistance and training),
- टाइपोलोजिकल अनुसन्धान (Typologies research),
- नीति विकास (Global policy development), र
- निजी क्षेत्रको संलग्नता (Private sector engagement)

१.९.३ एगमण्ट समूह (Egmont Group)

एगमण्ट वित्तीय जानकारी इकाई (Financial Information Unit - FIU) हरूको साझा सङ्गठन हो। यसले सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा हुने वा हुनसक्ने वित्तीय सहयोगलाई दुरूत्साहन गर्ने उद्देश्यले त्यस्ता सूचनाहरूको सङ्कलन, विश्लेषण, अन्तरदेशीय सम्प्रेषण र FIU हरूबीचको सहयोग आदानप्रदान गर्ने कार्य गर्दछ। FIU हरूको क्षमता अभिवृद्धि गर्ने कार्यमा पनि यो समूहले सहयोग आदानप्रदान गर्दछ। विश्वभरका FIU हरू यस समूहको सदस्य रहने व्यवस्था छ। नेपाल सन् २०१५ को जुन महिनादेखि यस समूहको सदस्य रहेको छ।

१.९.४ Assets Recovery Interagency Network – Asia Pacific (ARIN-AP)

एसेट्स् रिकभरी इन्टरएजेन्सी नेटवर्क-एसिया प्यासिफिक (ARIN-AP) कसूरजन्य सम्पत्ति फिर्ता प्राप्ति र सो सम्बन्धमा क्षेत्रीयस्तरमा सहयोग, सहजीकरण र समन्वयका लागि आवश्यक कार्य गर्ने संयन्त्रको रूपमा स्थापित संस्था हो। नेपाल सन् २०१७ देखि यसको सदस्य भएको हो।

१.१० नेपाल पक्ष भएका महासन्धिहरू

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण सम्बन्धमा नेपाल पक्षराष्ट्र भएका महासन्धिहरू देहाय अनुसार छन्:

क्र.सं.	महासन्धिको नाम	पक्ष राष्ट्रभएको वर्ष
१	संयुक्त राष्ट्रसङ्घको लागुऔषध तथा मनोद्विपक पदार्थको अवैधानिक ओसारप्रसार विरुद्धको महासन्धि, १९८८	२४ जुलाई १९९१
२	संयुक्त राष्ट्रसङ्घको आतङ्कवादमा वित्तीय लगानी दमनसम्बन्धी महासन्धि, १९९९	२३ डिसेम्बर २०११
३	संयुक्त राष्ट्रसङ्घको अन्तरदेशीय सङ्गठित अपराध विरुद्धको महासन्धि, २०००	२३ डिसेम्बर २०११
४	संयुक्त राष्ट्रसङ्घको भ्रष्टाचार विरुद्धको महासन्धि, २००३ (Merida Convention)	२९ मार्च २०११
५	आतङ्कवादको दमनसम्बन्धी सार्क क्षेत्रीय महासन्धि, १९८७	१९ मे १९८८
६	दक्षिण एसियाली क्षेत्रीय सहयोग सङ्गठनको आतङ्कवादमा वित्तीय लगानी दमनसम्बन्धी प्रोटोकल, २००४	१२ जनवरी २००६
७	विमिस्टेकको अन्तर्राष्ट्रिय आतङ्कवाद, बहुराष्ट्रिय संगठित अपराध तथा लागुऔषधको गैरकानूनी ओसारपसारसम्बन्धी महासन्धि, २००९	११ डिसेम्बर २००९
८	वायुयान भित्र भएका कसूर तथा अन्य केही कार्यसम्बन्धी टोकियो महासन्धि, १९६३	१५ जनवरी १९७९

परिच्छेद-२ कानूनी व्यवस्था तथा कार्यप्रणाली

२.१ मौजूदा कानूनी व्यवस्था

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कार्यलाई निवारण गर्ने सम्बन्धमा सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ र सोको नियमावली २०७३ जारी भएको हो। यस ऐनले मुख्य रूपमा सम्बद्ध कसूरहरू (Predicate Offences) बाट सम्पत्ति प्राप्त गरेको विषय र कुनै पनि आतङ्ककारी कार्यमा प्रत्यक्ष वा परोक्ष गरिएको वित्तीय लगानीको कसूरको निवारणको लागि आवश्यक निवारणात्मक व्यवस्थाहरू (Preventive Measures), नियमनकारी निकायहरूको व्यवस्था, शङ्कास्पद गतिविधिको सम्बन्धमा सूचना दिने सूचक संस्थाहरूको व्यवस्था, शङ्कास्पद आर्थिक कारोबारहरूको सूचना सङ्कलन र विश्लेषणका लागि वित्तीय जानकारी इकाईसमेतको व्यवस्था गरेको छ। ऐनले सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कार्यलाई अपराधीकरण गरी त्यस्तो कार्यमा संलग्नलाई हुने दण्ड सजायको व्यवस्था पनि गरेको छ।

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कार्यलाई निवारण गर्नका लागि सम्बद्ध कसूरसँग सम्बन्धित निम्नबमोजिमका कानूनी तथा नीतिगत व्यवस्था गरिएको छः

- पारस्परिक कानूनी सहायता ऐन, २०७०;
- सपुर्दगी ऐन, २०७०;
- सङ्गठित अपराध निवारण ऐन, २०७०;
- कसूरजन्य सम्पत्ति तथा साधन (रोक्का, नियन्त्रण र जफत) ऐन, २०७०;
- सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण नियमावली, २०७३;
- पारस्परिक कानूनी सहायता नियमावली, २०७०;
- सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण (सूचीकृत व्यक्ति, समूह वा सङ्गठनको सम्पत्ति वा कोष रोक्का) नियमावली, २०७०;
- सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण सम्बन्धी राष्ट्रिय रणनीति तथा कार्ययोजना (२०८१/०८२ - २०८५/०८६)

सम्पत्ति शुद्धीकरण (मनी लाउन्डरिङ्ग) निवारण ऐन, २०६४ का प्रमुख प्रावधानहरू:

अपराधजन्य कार्यबाट प्राप्त सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी गर्ने कार्यलाई निवारण गर्नु यस ऐनको मूलभूत उद्देश्य रहेको छ। पछिल्लोपटक २०८० चैत ३० मा सम्पत्ति शुद्धीकरण (मनी लाउन्डरिङ्ग) निवारण तथा व्यावसायिक वातावरण प्रवर्द्धन सम्बन्धी केही ऐनलाई संशोधन गर्ने ऐन, २०८० बाट भएको संशोधन सहित यस ऐनमा हालसम्म पाँच पटक संशोधन भएको छ। पछिल्लो संशोधनसहित यस ऐनमा रहेका महत्वपूर्ण प्रावधानहरू निम्नबमोजिम छन्:

(क) सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूर

ऐनको परिच्छेद-२ मा सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूरसम्बन्धमा देहाय बमोजिम कानूनी व्यवस्था गरिएको छ।

सम्पत्ति शुद्धीकरण गर्न नहुने:

ऐनको दफा ३ मा कुनै व्यक्तिले देहायको कुनै कार्य गरी वा गराई सम्पत्ति शुद्धीकरण गर्न नहुने प्रावधान राखिएको छ:

- (१) सम्पत्तिको गैरकानूनी स्रोत (इलिसिट अरिजिन) लुकाउने वा छल्ने वा कसूरमा संलग्न व्यक्तिलाई कानूनी कारबाहीबाट बचाउन सहयोग गर्ने उद्देश्यले कसूरबाट प्राप्त सम्पत्ति हो भन्ने थाहा पाउँदा पाउँदै वा विश्वास गर्नु पर्ने मनासिब आधार हुँदाहुँदै त्यस्तो सम्पत्ति कुनै पनि प्रकारले रूपान्तरण वा हस्तान्तरण गर्ने,
- (२) कसूरबाट प्राप्त सम्पत्ति हो भन्ने थाहा पाउँदा पाउँदै वा विश्वास गर्नु पर्ने मनासिब आधार हुँदाहुँदै त्यस्तो सम्पत्तिको सही प्रकृति, स्रोत, स्थान, निःसर्ग (डिस्पोजिसन), कारोबार (मुभमेण्ट), स्वामित्व वा सो सम्पत्ति उपरको अधिकार लुकाउने, छल्ने वा बदल्ने, वा
- (३) कसूरबाट प्राप्त सम्पत्ति हो भन्ने जानी जानी वा विश्वास गर्नु पर्ने मनासिब आधार हुँदाहुँदै त्यस्तो सम्पत्ति प्राप्त गर्ने, प्रयोग गर्ने वा धारण गर्ने।

उल्लिखित कार्यको षड्यन्त्र, मद्दत, दुरुत्साहन, सहजीकरण, मतसल्लाह वा उद्योग गर्न वा सम्बद्धता वा सहभागिता जनाउन वा मतियार हुन हुँदैन, गरेमा त्यस्तो कार्य समेत सम्पत्ति शुद्धीकरण सम्बन्धी कसूर हुनेछ।

आतङ्ककारी कार्यमा वित्तीय लगानी गर्न नहुने:

ऐनको दफा ४ मा देहायको कार्य गरी आतङ्ककारी कार्यमा वित्तीय लगानी गर्न नहुने व्यवस्था गरिएको छ:

- (१) कुनै व्यक्तिले आतङ्ककारी कार्यमा वा आतङ्ककारी व्यक्ति, आतङ्ककारी सङ्गठन वा विदेशी आतङ्ककारी लडाकुले पूर्ण वा आंशिक रूपमा प्रयोग गर्ने वा गर्न सक्ने कुरा थाहा पाउँदा पाउँदै गैरकानूनी मनसायले स्वेच्छापूर्वक कुनै पनि माध्यमबाट प्रत्यक्ष वा अप्रत्यक्ष रूपमा त्यस्तो व्यक्ति वा सङ्गठनलाई सम्पत्ति वा कोष उपलब्ध गराउन वा सङ्कलन गर्न नहुने। र, त्यस्तो कार्यको मतसल्लाह गर्न, सहजीकरण गर्न, दुरुत्साहन दिन, मद्दत गर्न वा उद्योग गर्न नहुने।
- (२) कुनै व्यक्तिले आतङ्ककारी कार्य गर्नको लागि वा आतङ्ककारी व्यक्ति, आतङ्ककारी सङ्गठन वा विदेशी आतङ्ककारी लडाकुलाई प्रत्यक्ष वा अप्रत्यक्ष रूपमा कुनै पनि माध्यमबाट भौतिक सहयोग वा साधन स्रोत उपलब्ध गराउन वा सोको षड्यन्त्र गर्न नहुने।

यसै गरी, उल्लिखित कुनै कार्यको सम्बन्धमा मतियारको रूपमा काम गर्ने, त्यस्तो कार्य गर्न अन्य व्यक्तिलाई सङ्गठित गर्ने वा निर्देशन दिने, वा, त्यस्तो कार्य गर्ने वा त्यस्तो कार्य गर्ने सामूहिक उद्देश्य राख्ने व्यक्तिहरूको समूहलाई अपराधिक कार्यमा बढावा दिन वा त्यस्तो उद्देश्य हासिल गर्न जानी जानी योगदान दिने कार्य समेत गर्न नहुने कानूनी व्यवस्था गरिएको छ।

(ख) सम्बद्ध कसूर (प्रेडिकेट अफेन्स)

सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा २ को (श) मा परिभाषित गरिए बमोजिम देहायको कसूरलाई सम्बद्ध कसूरको रूपमा अनुसूचीमा उल्लेख गरिएको छ:

१. प्रचलित कानूनअन्तर्गतको देहायको कुनै कसूर:

- (क) सङ्गठित आपराधिक समूह र गैरकानूनी वा धुर्त्याइपूर्वकको असूली (न्याकेटरिङ्ग) मा सहभागी हुनेसम्बन्धी,
- (ख) विध्वंसात्मक कार्य लगायत आतङ्कवादसम्बन्धी,
- (ग) जुनसुकै प्रकारको मानव बेचबिखन तथा ओसारपसारसम्बन्धी,
- (घ) बाल यौन शोषण लगायत जुनसुकै प्रकारको यौन शोषणसम्बन्धी,
- (ङ) लागू औषध तथा मनोद्विपक पदार्थको गैरकानूनी ओसारपसारसम्बन्धी,
- (च) हातहतियार खरखजानाको गैरकानूनी ओसारपसारसम्बन्धी,

- (छ) चोरी गरिएको वा अन्य वस्तुको गैरकानूनी ओसारपसारसम्बन्धी,
 (ज) भ्रष्टाचार तथा घुससम्बन्धी,
 (झ) ठगीसम्बन्धी,
 (ञ) कित्तेसम्बन्धी,
 (ट) खोटा सिक्का वा मुद्रासम्बन्धी,
 (ठ) नक्कली वस्तुको उत्पादन तथा उत्पादनको गैरकानूनी प्रतिलिपि वा चोरी (पाइरेसी अफ प्रोडक्टस्) सम्बन्धी,
 (ड) वातावरणसम्बन्धी,
 (ढ) ज्यान लिने तथा अङ्गभङ्गसम्बन्धी,
 (ण) अपहरण, गैरकानूनी थुना वा शरीर बन्धकसम्बन्धी,
 (त) चोरी वा डकैतीसम्बन्धी,
 (थ) तस्करी (भन्सार, अन्तःशुल्क तथा कर सहित) सम्बन्धी,
 (द) कर (प्रत्यक्ष वा अप्रत्यक्ष समेत) सम्बन्धी,
 (ध) आपराधिक लाभ (एक्स्टर्सन) सम्बन्धी,
 (न) सामुद्रिक डकैती (पाइरेसी) सम्बन्धी,
 (प) धितोपत्र वा कमोडिटीज बजारलाई प्रतिकूल प्रभाव पार्ने (मार्केट म्यानिपुलेसन) वा भित्री कारोबार (इन्साइडर ट्रेडिङ) सम्बन्धी,
 (फ) प्राचीन स्मारक संरक्षणसम्बन्धी,
 (ब) वन, राष्ट्रिय निकुञ्ज तथा वन्यजन्तु संरक्षणसम्बन्धी,
 (भ) मुद्रा, बैङ्किङ, वित्तीय, विदेशी विनिमेय, विनिमेय अधिकारपत्र, बिमा वा सहकारीसँगसम्बन्धी,
 (म) कालोबजार, उपभोक्ता संरक्षण, प्रतिस्पर्धा वा आपूर्तिसम्बन्धी,
 (य) निर्वाचनसम्बन्धी,
 (र) सञ्चार, प्रसारण, विज्ञापनसम्बन्धी,
 (ल) यातायात व्यवसाय, शिक्षा, स्वास्थ्य, औषधी वा वैदेशिक रोजगार ठगीसम्बन्धी,
 (व) फर्म, साझेदारी, कम्पनी वा सङ्घ संस्थासम्बन्धी,
 (श) घर, जग्गा र सम्पत्तिसम्बन्धी,
 (ष) चिट्ठा, जुवा वा चन्दासम्बन्धी,
 (स) नागरिकता, अध्यागमन वा राहदानीसम्बन्धी।
२. ऐनको दफा ४ बमोजिमको आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कसूर,
 ३. नेपाल सरकारले नेपाल राजपत्रमा सूचना प्रकाशन गरी तोकिदिएको अन्य कुनै कसूर, वा

४. माथि उल्लेखित कसूर मानिने कुनै कार्य विदेशमा भए गरेको र त्यस्तो कार्य सम्बन्धित मुलुकको कानूनबमोजिम समेत अपराध मानिने रहेछ भने त्यस्तो कसूर।

(ग) निर्देशक समितिको व्यवस्था

सम्पत्ति शुद्धीकरण, आतङ्ककारी कार्य वा आमविनासका हातहतियार निर्माण तथा विस्तारमा वित्तीय लगानी निवारण सम्बन्धी कामकारवाहीको प्रभावकारिताको अनुगमन तथा समीक्षा गर्न देहाय बमोजिमको निर्देशक समिति रहने व्यवस्था ऐनको दफा ७ब मा गरिएको छः

(क)	नेपाल सरकारको अर्थ मन्त्री	- अध्यक्ष
(ख)	नेपाल सरकारको कानून मन्त्री	- सदस्य
(ग)	महान्यायाधिवक्ता	- सदस्य
(घ)	मुख्य सचिव, नेपाल सरकार	- सदस्य
(ङ)	गभर्नर, नेपाल राष्ट्र बैङ्क	- सदस्य
(च)	समन्वय समितिको संयोजक	- सदस्य
(छ)	सचिव, कानून, न्याय तथा संसदीय मामिला मन्त्रालय	- सदस्य
(ज)	सचिव, अर्थ मन्त्रालय	- सदस्य-सचिव

सम्पत्ति शुद्धीकरण, आतङ्ककारी कार्य वा आमविनासका हातहतियार निर्माण तथा विस्तारमा वित्तीय लगानी निवारण सम्बन्धमा समन्वय समितिबाट प्राप्त राष्ट्रिय नीति तथा कार्यक्रमको मस्यौदा पुनरावलोकन गरी स्वीकृतिको लागि नेपाल सरकार समक्ष सिफारिस गर्ने; राष्ट्रिय नीति तथा कार्यक्रम कार्यान्वयन गराउने र सोको पुनरावलोकन गर्ने; सङ्घ, प्रदेश र स्थानीय तहले सम्पादन गर्नुपर्ने कार्यको निर्धारण तथा समन्वय गर्ने र सोको लागि आवश्यक संयन्त्र निर्माण गर्ने; यस ऐन बमोजिमको व्यवस्था कार्यान्वयन गर्न वा गराउन सम्बन्धित निकायलाई आवश्यक निर्देशन दिने; समन्वय समितिबाट प्राप्त राष्ट्रिय जोखिम मूल्याङ्कन प्रतिवेदन स्वीकृत गर्ने; तथा, वर्षभरिमा गरेको कामको वार्षिक प्रतिवेदन तयार गरी नेपाल सरकारमा पेश गर्ने काम, कर्तव्य र अधिकार निर्देशक समितिको हुने व्यवस्था रहेको छ।

(घ) समन्वय समितिको व्यवस्था

सम्पत्ति शुद्धीकरण, आतङ्ककारी कार्य वा आमविनासका हातहतियार निर्माण तथा विस्तारमा वित्तीय लगानी निवारण सम्बन्धी कार्यमा संलग्न निकायको कार्य प्रभावकारिता अभिवृद्धि गर्नको लागि कार्यात्मक समन्वय कायम गर्न वा गराउन देहाय बमोजिमको समन्वय समिति रहने व्यवस्था ऐनको दफा ७भ मा गरिएको छः

(क) सचिव (कानून), प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय	- संयोजक
(ख) सचिव, अर्थ मन्त्रालय	- सदस्य
(ग) सचिव, कानून, न्याय तथा संसदीय मामिला मन्त्रालय	- सदस्य
(घ) सचिव, गृह मन्त्रालय	- सदस्य
(ङ) सचिव, परराष्ट्र मन्त्रालय	- सदस्य
(च) सचिव, भूमि व्यवस्था, सहकारी तथा गरिबी निवारण मन्त्रालय	- सदस्य
(छ) सचिव, अख्तियार दुरुपयोग अनुसन्धान आयोग	- सदस्य
(ज) नायब महान्यायाधिवक्ता, महान्यायाधिवक्ताको कार्यालय	- सदस्य
(झ) डेप्युटी गभर्नर, नेपाल राष्ट्र बैङ्क	- सदस्य
(ञ) प्रहरी महानिरीक्षक, नेपाल प्रहरी	- सदस्य
(ट) प्रमुख, सम्पत्ति शुद्धीकरण अनुसन्धान विभाग	- सदस्य
(ठ) प्रमुख, वित्तीय जानकारी इकाई	- सदस्य-सचिव

सम्पत्ति शुद्धीकरण, आतङ्ककारी कार्य वा आमविनासका हातहतियार निर्माण तथा विस्तारमा वित्तीय लगानी निवारण सम्बन्धी राष्ट्रिय नीति तथा कार्यक्रम तर्जुमा गरी निर्देशक समितिसमक्ष पेश गर्ने; क्षेत्रगत तथा राष्ट्रिय जोखिम मूल्याङ्कन गरी, गराई सोको एकीकृत प्रतिवेदन निर्देशक समिति समक्ष पेश गर्ने; जोखिम मूल्याङ्कनको आधारमा सम्बन्धित निकाय वा संस्थालाई कार्ययोजना तथा मार्गदर्शन बनाई कार्यान्वयन गर्न लगाउने र त्यस्तो कार्ययोजना प्रभावकारी रूपमा कार्यान्वयन भए वा नभएको सम्बन्धमा अनुगमन गर्ने; सम्बद्ध निकायबीच कार्यात्मक समन्वय कायम गर्न आवश्यक सुझाव वा निर्देशन दिने; निर्देशक समितिले गरेको निर्णय कार्यान्वयन गर्ने वा गराउने; यस ऐन बमोजिम राख्नु पर्ने विवरण वा सूचनाको सुरक्षा, गोपनीयता तथा प्रयोगको सम्बन्धमा आवश्यक मार्गदर्शन जारी गर्ने; वित्तीय अपराध निवारणका सम्बन्धमा आवश्यक अध्ययन, अनुसन्धान गर्ने, गराउने वा सोको नियन्त्रणका लागि सम्बन्धित निकायलाई सुझाव दिने; र, समन्वय सम्बन्धी अन्य कार्य गर्ने वा गराउने काम, कर्तव्य र अधिकार समन्वय समितिको हुनेछ।

(ड) कार्यान्वयन समितिसम्बन्धी व्यवस्था

सम्पत्ति शुद्धीकरण (मनी लाउन्डरिङ्ग) निवारण नियमावली, २०७३ को नियम ४७ मा राष्ट्रिय जोखिम मूल्याङ्कन गर्न वा गराउन तथा समन्वय समितिको कार्यलाई सहयोग पुऱ्याउन देहाय बमोजिमको एक कार्यान्वयन समिति रहने व्यवस्था गरिएको छः

(क) डेपुटी गभर्नर, नेपाल राष्ट्र बैङ्क	-संयोजक
(ख) प्रमुख, अपराध अनुसन्धान विभाग, प्रहरी प्रधान कार्यालय	-सदस्य
(ग) प्रहरी अतिरिक्त महानिरीक्षक, सशस्त्र प्रहरी बल	-सदस्य
(घ) सहसचिव, प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय	-सदस्य
(ङ) सहसचिव, अर्थ मन्त्रालय	-सदस्य
(च) सहसचिव, कानून, न्याय तथा संसदीय मामिला मन्त्रालय	-सदस्य
(छ) सहसचिव, गृह मन्त्रालय	-सदस्य
(ज) सहसचिव, परराष्ट्र मन्त्रालय	-सदस्य
(झ) सहसचिव, वन तथा भू-संरक्षण मन्त्रालय	-सदस्य
(ञ) सहसचिव, अख्तियार दुरुपयोग अनुसन्धान आयोग	-सदस्य
(ट) प्रमुख, सम्पत्ति शुद्धीकरण अनुसन्धान विभाग	-सदस्य
(ठ) महानिर्देशक, आन्तरिक राजस्व विभाग	-सदस्य
(ड) महानिर्देशक, राजस्व अनुसन्धान विभाग	-सदस्य
(ढ) महानिर्देशक, भन्सार विभाग	-सदस्य
(ण) महानिर्देशक, अध्यागमन विभाग	-सदस्य
(त) महानिर्देशक, उद्योग विभाग	-सदस्य
(थ) रजिष्टार, कम्पनी रजिष्टारको कार्यालय	-सदस्य
(द) रजिष्टार, सहकारी विभाग	-सदस्य
(ध) उपप्रमुख, सम्पत्ति शुद्धीकरण अनुसन्धान विभाग	-सदस्य
(न) सहन्यायाधिवक्ता, महान्यायाधिवक्ताको कार्यालय	-सदस्य
(न) कार्यकारी निर्देशक, बैङ्क सुपरीवेक्षण विभाग, नेपाल राष्ट्र बैङ्क	-सदस्य
(प) कार्यकारी निर्देशक, बिमा समिति	-सदस्य
(फ) कार्यकारी निर्देशक, नेपाल धितोपत्र बोर्ड	-सदस्य
(ब) प्रमुख, केन्द्रीय अनुसन्धान ब्युरो	-सदस्य
(भ) प्रमुख, वित्तीय जानकारी इकाई	-सदस्य
(म) उपसचिव, अर्थ मन्त्रालय	-सदस्य-सचिव

(च) वित्तीय जानकारी इकाईको व्यवस्था

सम्पत्ति शुद्धीकरण, आतङ्ककारी कार्य वा आमविनासका हातहतियार निर्माण तथा विस्तारमा वित्तीय लगानी वा सम्बद्ध कसूर सम्बन्धी शङ्कास्पद कारोबार सम्बन्धी प्रतिवेदन वा सूचना

प्राप्त गर्न, सोको विश्लेषण गर्न तथा विश्लेषणको निष्कर्ष प्रवाह गर्न स्वायत्त निकायको रूपमा वित्तीय जानकारी इकाई रहने व्यवस्था ऐनको दफा ९ मा गरिएको छ।

सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ बमोजिम निर्धारण गरिएको सीमा वा सोभन्दा बढीको कारोबारको विवरण प्राप्त गर्ने; शङ्कास्पद कारोबार सम्बन्धी प्रतिवेदन प्राप्त गर्ने; मुद्रा तथा धारक विनिमेय अधिकारपत्र सम्बन्धी विवरण प्राप्त गर्ने; शङ्कास्पद कारोबार प्रतिवेदन लगायत यस ऐन बमोजिम प्राप्त अन्य प्रतिवेदन तथा जानकारीको विश्लेषण गर्ने, विश्लेषण गर्दा सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूर वा अन्य कसूर सम्बन्धी शङ्का लागेमा विश्लेषणको निष्कर्ष आफैं, अनुसन्धान अधिकारी वा अन्य सम्बन्धित निकायको अनुरोधमा त्यस्तो अधिकारी वा निकायमा प्रवाह गर्ने; सूचक संस्था, सम्बद्ध निकाय, नियमनकारी निकाय तथा आफ्ना कर्मचारीलाई आवश्यकता अनुसार तालीमको व्यवस्था गर्ने; शङ्कास्पद कारोबारको पहिचान, शङ्कास्पद कारोबार सम्बन्धी प्रतिवेदन तथा जानकारी समेतका सम्बन्धमा सूचक संस्था वा सम्बद्ध निकायलाई आवश्यक पृष्ठपोषण तथा मार्गदर्शन गर्ने; कसूरको प्रकार, कसूर गर्ने प्रविधि, पद्धति तथा प्रवृत्ति समेतका विवरण संलग्न गरी आफ्नो काम कारबाही सम्बन्धी वार्षिक प्रतिवेदन तथा रणनीतिक विश्लेषण प्रतिवेदन राष्ट्र बैङ्क मार्फत नेपाल सरकार समक्ष पेश गर्ने; शङ्कास्पद कारोबार पहिचान, मूल्याङ्कन, प्रतिवेदन प्रणाली तथा सोको प्रभावकारिताका सम्बन्धमा नियमनकारी निकायलाई आवश्यकता अनुसार सूचक संस्थाको निरीक्षण गर्न सहयोग गर्ने वा निरीक्षण सुपरिवेक्षणको प्रतिवेदन अध्ययन गरी पृष्ठपोषण दिने; र, समान प्रकृतिको काम गर्ने विदेशी निकायसँग पारस्परिकताको आधारमा सहयोग आदान प्रदान सम्बन्धी समझदारी कायम गर्ने काम, कर्तव्य र अधिकार वित्तीय जानकारी इकाईको हुनेछ।

(छ) मुद्दा, जरिवाना, दण्ड सजाय, पुरस्कारसम्बन्धी व्यवस्था

- सम्पत्ति शुद्धीकरणसम्बन्धी कसूर गर्ने र षड्यन्त्र गर्ने व्यक्तिलाई बिगोको दोब्बर जरिवाना र कसूरको गाम्भीर्य हेरी दुई वर्षदिखि पन्ध्र वर्षसम्म कैद हुनेछ। दफा ३०(१)
- आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कसूर गर्ने व्यक्तिलाई बिगो खुलेकोमा बिगोको पाँच गुणा र बिगो नखुलेकोमा पाँच करोड रूपैयाँसम्म जरिवाना र कसूरको गाम्भीर्य हेरी सात वर्षदिखि बीस वर्षसम्म कैद हुनेछ। दफा ३०(३)
- कुनै राष्ट्रसेवक वा सूचक संस्थाको पदाधिकारी वा कर्मचारीले सम्पत्ति शुद्धीकरण वा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कुनै कसूर गरेमा त्यस्तो व्यक्तिलाई उल्लिखित सजायमा थप दश प्रतिशत सजाय हुनेछ। दफा ३०(७)

- कुनै कानूनी व्यक्ति वा कानूनी प्रबन्धले सम्पत्ति शुद्धीकरण वा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कुनै कसूर गरेमा त्यस्तो कानूनी व्यक्ति वा कानूनी प्रबन्धलाई प्रचलित कानूनमा जुनसुकै कुरा लेखिएको भए तापनि कसूरको गाम्भीर्यका आधारमा देहायका कुनै वा सबै सजाय हुनेछः *दफा ३० (८)*
 - (क) प्राकृतिक व्यक्तिलाई हुने जरिवानाको पाँच गुणासम्म जरिवाना गर्ने,
 - (ख) अवधि तोकी सार्वजनिक खरीदमा निषेध गर्ने,
 - (ग) अवधि तोकी उत्पादन वा सेवाको खरीद गर्न रोक लगाउने,
 - (घ) इजाजतपत्र वा अनुमतिपत्र खारेज गर्ने, वा
 - (ङ) त्यस्तो कानूनी व्यक्तिलाई खारेज गर्ने।
- माथि लेखिएबाहेक कसैले यो ऐन वा यस ऐनअन्तर्गत बनेको नियम उल्लङ्घन गरेमा बिगो खुलेकोमा बिगो जफत गरी बिगो बमोजिमको जरिवाना र बिगो नखुलेकोमा दश लाख रुपैयाँसम्म जरिवाना हुनेछ। *दफा ३०(९)*
- सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूरमा मुद्दा दायर गर्न हदम्याद नहुने। *(दफा २३)*
- सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूर सम्बन्धी मुद्दा नेपाल सरकारवादी हुनेछ। *(दफा २४)*
- कुनै बैङ्क, वित्तीय संस्था वा गैरवित्तीय संस्थाको पदाधिकारी वा कर्मचारी वा कुनै राष्ट्रसेवक यस ऐन बमोजिम थुनामा रहेकोमा त्यसरी थुनामा रहेको अवधिभर र निजउपर मुद्दा दायर भएकोमा सो मुद्दाको किनारा नभएसम्म त्यस्तो कर्मचारी, पदाधिकारी वा राष्ट्रसेवक स्वतः निलम्बन भएको मानिनेछ। *(दफा २७)*
- सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूर गरेको सुराक लगाई उजुरी गरी तत्सम्बन्धी अनुसन्धान वा अन्य सबुत प्रमाण सङ्कलनमा सहयोग पुऱ्याउने कुनै पनि व्यक्तिलाई कसूर प्रमाणित भई कायम भएको बिगो रकमको दश प्रतिशत वा दश लाखमध्ये जुन घटी हुन्छ सो बराबरको रकम पुरस्कार स्वरूप दिइनेछ। *(दफा ४५)*
- **प्रमाण लुकाउने वा नष्ट गर्नेलाई हुने सजाय:** सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूर मानिने काम कारबाहीसँग सम्बन्धित प्रमाण लुकाउने वा नष्ट गर्ने व्यक्तिलाई कसूरको मात्रा अनुसार एक महिनादेखि तीन महिनासम्म कैद वा पचास हजारदेखि एक लाख रुपैयाँसम्म जरिवाना वा दुवै सजाय

हुनेछ र त्यस्तो कार्य गर्न सहयोग गर्नेलाई सो सजायको आधा सजाय हुनेछ। (दफा ३२)

- **बाधा विरोध गर्नेलाई सजाय:** अनुसन्धान सम्बन्धी काम कारवाहीमा कसैले बाधा विरोध गरेमा निजलाई अनुसन्धान अधिकृतको प्रतिवेदनको आधारमा मुद्दा हेर्ने अधिकारीले छ महिनासम्म कैद वा पाँच हजार रुपैयाँसम्म जरिवाना वा दुवै सजाय गर्न सक्नेछ। (दफा ३३)
- **हैरानी वा झण्डा दिनेलाई सजाय:** कसैले उजुरी दिनु पर्ने मनासिब कारण नभई कसैलाई कुनै किसिमको हानि नोक्सानी पुऱ्याउने वा दुःख, हैरानी वा झण्डा दिने नियतले झूटो उजुरी दिएको प्रमाणित भएमा अनुसन्धान अधिकृतको प्रतिवेदनका आधारमा मुद्दा हेर्ने अधिकारीले त्यस्तो व्यक्तिलाई दशहजार रुपैयाँसम्म जरिवाना गर्न सक्नेछ। (दफा ३३क)

२.२ जोखिममा आधारित जाँचबुझ अनुसन्धान एवम् अभियोजनसम्बन्धी मार्गदर्शन, २०७८

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणसम्बन्धी कार्यमा जोखिम न्यूनीकरणका उपायहरू अपनाउनुपर्ने अन्तराष्ट्रिय मान्यता तथा सम्पत्ति शुद्धीकरण (मनि लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३५ मा आवधिक तथा आवश्यकतानुसार सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कसूर तथा सम्बद्ध कसूर सम्बन्धमा राष्ट्रिय जोखिम मूल्याङ्कन गरिनेछ, भन्ने व्यवस्था भएबमोजिम सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी कसूरको प्रारम्भिक जाँचबुझ अनुसन्धान तथा अभियोजनसम्बन्धी कार्यमा जोखिममा आधारित प्रणाली अवलम्बन गरी सम्भावित जोखिमका सबै आयामहरूलाई गम्भीरताका आधारमा जाँचबुझ एवम् अनुसन्धानको चरणमा सम्बोधन गरी जाँचबुझ तथा अनुसन्धानसम्बन्धी कार्यमा सीमित स्रोत र साधनको अधिकतम उपयोग गर्दै जाँचबुझ एवम् अनुसन्धानसम्बन्धी कार्यलाई वस्तुगत, वैज्ञानिक र प्रभावकारी रूपले उचित समयमै सम्पन्न गरी स्वच्छ एवम् विश्वस्त अभियोजनको आधार तयार गर्न सम्पत्ति शुद्धीकरण (मनि लाउण्डरिङ्ग) निवारण नियमावली, २०७३ को नियम ५२ को उपनियम (१) ले दिएको अधिकार प्रयोग गरी विभागले यो मार्गदर्शन बनाएको हो।

२.३ राष्ट्रिय जोखिमका क्षेत्रहरू

नेपालले सम्पत्ति शुद्धीकरण तथा आतङ्ककारी क्रियाकलापमा वित्तीय लगानी निवारण सम्बन्धमा गरिएका मूल्याङ्कनबाट देखिएका जोखिम न्यूनीकरण गर्न आवश्यक कदमहरू

उठाएको छ। यसका अतिरिक्त स्वमूल्याङ्कन प्रतिवेदन (सन् २०१८) ले समग्र कानूनी, संस्थागत र कार्यान्वयन क्षेत्रमा भएका बृहत् तथा सूक्ष्म अवस्थालाई प्रतिबिम्बित गरेको छ। राष्ट्रिय जोखिम मूल्याङ्कन सन् २०१६ र सन् २०२० को प्रतिवेदनले देहायबमोजिम जोखिमका क्षेत्रहरू पहिचान गरेको छः

जोखिमका क्षेत्रहरू	सन् २०१६ मा पहिचान गरिएका राष्ट्रिय जोखिमका क्षेत्रहरू	सन् २०२० मा पहिचान गरिएका राष्ट्रिय जोखिमका क्षेत्रहरू
उच्च जोखिमका क्षेत्रहरू	भ्रष्टाचार, कर छली, मानव बेचबिखन तथा ओसारपसार (वैदेशिक रोजगारीमा मानव तस्करीसमेत) र तस्करी तथा कालोबजारी।	भ्रष्टाचार, कर (राजस्व) छली, वित्तीय अपराध (बैङ्किङ कसूर र हुण्डी)।
मध्यम जोखिमका क्षेत्रहरू	लागुऔषध ओसार पसार, संगठित अपराध, जबरजस्ती चन्दा असूली, ठगी, बैङ्किङ कसूर, मुद्रा अपचलन, वातावरणीय अपराध, शरीर बन्धक तथा अपहरण, चोरी-डकैती, बहुमूल्य वस्तुहरूको गैरकानूनी ओसार पसार, किर्ते, जालसाजी र भित्री कारोबार (Insider Trading)।	लागुऔषध ओसार पसार, आपराधिक लाभ, सङ्गठित अपराध, जबरजस्ती चन्दा असूली, ठगी, बैङ्किङ कसूर, खोटा मुद्रा, वातावरण सम्बद्ध अपराध, चोरी-डकैती, तस्करी (कालो बजारी समेत), बहुमूल्य वस्तुहरूको गैरकानूनी ओसार पसार, किर्ते, हातहतियार सम्बद्ध अपराध र घरेलु आतङ्कवाद।
न्यून जोखिमका क्षेत्रहरू	हातहतियारको अवैध व्यापार र आतङ्कवाद।	अपहरण तथा शरीर बन्धक, अन्तर्राष्ट्रिय आतङ्कवाद, नक्कली वस्तुको उत्पादन तथा उत्पादनको गैरकानूनी प्रतिलिपि वा चोरी, चोरी गरिएका वस्तुहरूको अवैध कारोबार, Insider Trading

२.४ सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी राष्ट्रिय रणनीति तथा कार्ययोजना (२०८१/०८२-२०८५/०८६)

२.४.१ पृष्ठभूमि

सम्पत्ति शुद्धीकरण, आतङ्ककारी कार्य तथा आमविनाशका हातहतियार निर्माण वा विस्तारमा वित्तीय लगानी निवारण सम्बन्धमा हालसम्म भएका अध्ययन अनुसन्धान, जोखिम मूल्याङ्कन, स्वमूल्याङ्कन र मूलतः पछिल्लो पारस्परिक मूल्याङ्कनले कानूनी र संस्थागत संरचनामा उल्लेख्य सुधार गर्नुपर्ने, जोखिममा आधारित नियमन, सुपरिवेक्षण, अनुसन्धान, अभियोजन तथा जफत सम्बन्धी व्यवस्था सशक्त बनाउनुपर्ने देखाएको छ।

आर्थिक उपार्जनका हिसाबले बढी जोखिममा रहेका गम्भीर प्रकृतिका अपराध र त्यस्ता अपराधबाट आर्जित सम्पत्ति शुद्धीकरण हुने बैङ्किङ्ग, सहकारी, धितोपत्र, घरजग्गा, बहुमूल्य धातु, क्यासिनो लगायतका क्षेत्रमा निरोधात्मक र नियमनकारी कार्यलाई थप प्रभावकारी बनाउन आवश्यक देखिएको छ। कानूनी व्यक्तिको दुरुपयोग गरी वा वास्तविक धनी लुकाउने, एकभन्दा बढी मुलुक प्रयोग गरी गरिने आपराधिक कार्य र सोबाट प्राप्त आर्जनको नियन्त्रण तथा अनुसन्धानमा स्रोतसाधन केन्द्रित गर्नुपर्ने आवश्यकता रहेको छ।

यसर्थ, विभिन्न अध्ययन, मूल्याङ्कन र अनुभवले औँल्याएका सुझावलाई अवलम्बन गरी मुलुकलाई आर्थिक अपराधमुक्त बनाउन सम्बद्ध सबै निकाय तथा निजी क्षेत्रको सक्रिय सहभागितामा गम्भीर प्रकृतिका आर्थिक अपराध नियन्त्रण र जोखिममा केन्द्रित “सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण सम्बन्धी तेस्रो राष्ट्रिय रणनीति तथा कार्ययोजना (२०८१/०८२-२०८५/०८६)” तर्जुमा गरी लागू गरिएको छ।

२.४.२ राष्ट्रिय रणनीतिको सोच, लक्ष्य, उद्देश्य र रणनीति

क) सोच

अर्थतन्त्र र वित्तीय प्रणालीको संरक्षण तथा स्थायित्वका लागि वित्तीय अपराधको जोखिम न्यूनीकरण।

ख) लक्ष्य:

(क) उच्च जोखिमयुक्त कसूरमा सम्बद्ध कसूर र सम्पत्ति शुद्धीकरण कसूरको समानान्तर अनुसन्धान र अभियोजन सुनिश्चित गर्ने,

(ख) आर्थिक अपराधलाई निरुत्साहन गर्न जोखिममा आधारित निरोधात्मक र सुपरिवेक्षण प्रणाली अवलम्बन गर्दै आर्थिक तथा वित्तीय प्रणालीको पारदर्शिता एवम् स्थायित्व कायम गर्ने, र

(ग) आतङ्कवाद, आतङ्ककारी कार्य तथा आमविनाशकारी कार्यमा वित्तीय लगानी निरुत्साहन गर्न प्रभावकारी सूचना प्रणाली अवलम्बन गर्ने।

ग) उद्देश्य र रणनीति

उद्देश्य	रणनीति
१. गम्भीर र उच्च जोखिमयुक्त आर्थिक अपराधको अनुसन्धान र अभियोजनमा जोखिमकेन्द्रित पद्धति अवलम्बन गर्नु।	१.१. सम्बद्ध कसूरको अनुसन्धानसँगै सम्पत्ति शुद्धीकरण सम्बन्धी कसूरको तत्त्व पहिचान गर्ने तथा अनुसन्धान सम्बन्धी सूचना आदानप्रदान गर्ने कार्यविधिगत व्यवस्था गर्ने। १.२. उच्च जोखिमयुक्त सम्बद्ध कसूरको अनुसन्धानसँगै सम्पत्ति शुद्धीकरण सम्बन्धी कसूरको अनुसन्धान हुने सबल संस्थागत व्यवस्था गर्ने। १.३. कसूरजन्य सम्पत्ति रोक्का, नियन्त्रण, जफत र असुल उपर सम्बन्धी मार्गदर्शन बनाई लागू गर्ने।
२. सुपरिवेक्षणको क्षेत्रमा जोखिममा आधारित प्रणाली अवलम्बन गरी निरोधात्मक उपायहरूको प्रभावकारी कार्यान्वयन सुनिश्चित गर्नु।	२.१. सूचक संस्थाको संस्थागत सुशासन र पारदर्शिताका सघन व्यवस्था जोखिमको आधारमा संस्थागत गर्ने गराउने। २.२. बैकिङ्ग, विप्रेषण, धितोपत्र, सहकारी, घर जग्गा, क्यासिनो र बहुमूल्य धातु क्षेत्रका प्रणालीगत रूपले महत्त्व राख्ने सूचक संस्थालाई प्राथमिकता दिई जोखिममा आधारित नियमन, सुपरिवेक्षण तथा शीघ्र सुधारात्मक कारबाही प्रणालीको विकास गर्ने।
३. वित्तीय जानकारी विश्लेषणको दायरालाई व्यापक बनाउनु।	३.१. शङ्कास्पद कारोबारको प्रतिवेदनको दायरा बढाई सूचना तथा तथ्याङ्कको गुणस्तरीय विश्लेषण गरी सम्बद्ध निकायहरूमा प्रवाह गर्ने। ३.२. वित्तीय जानकारी इकाईको विश्लेषण क्षमता जोखिम सापेक्ष अभिवृद्धि गर्ने।
४. आतङ्ककारी कार्य, आमविनाशका हातहतियार	४.१. आतङ्ककारी कार्य, आमविनाशका हातहतियार निर्माण वा विस्तारमा हुने वित्तीय लगानी रोक्न

<p>निर्माण वा विस्तारमा हुने वित्तीय लगानी निवारणका लागि सबल कार्यान्वयन संरचना निर्माण गरी प्रभावकारी रूपमा कार्यान्वयन गर्नु।</p>	<p>सूचना प्रवाह, नियमन र सुपरिवेक्षणलाई प्रभावकारी बनाउने।</p> <p>४.२. आतङ्ककारी कार्य, आमविनाशका हातहतियार निर्माण वा विस्तारमा हुने वित्तीय लगानी सम्बन्धी कसूरको अनुसन्धान र अभियोजन प्रभावकारी बनाउने।</p> <p>४.३. राष्ट्रिय सुरक्षा प्रणाली तथा सार्वजनिक खरिदमा आतङ्ककारी कार्य तथा आमविनाशका हातहतियार निर्माण वा विस्तारमा हुने वित्तीय लगानी निवारण गर्न नीतिगत व्यवस्था गरी कार्यान्वयनको सुनिश्चितता गर्ने।</p>
<p>५.सम्पत्ति शुद्धीकरण, आतङ्ककारी कार्य तथा आमविनाशका हातहतियार निर्माण र विस्तारमा वित्तीय लगानी निवारण सम्बन्धी पारस्परिक मूल्याङ्कन प्रतिवेदन लगायतका अध्ययनले औल्याएका विषयको सुधारमा समग्र सरकारी प्रयास (Whole of the Government Approach) को अवधारणामा प्रणालीगत सुधार गर्नु।</p>	<p>५.१. कानूनी तथा नीतिगत सुधार गर्ने।</p> <p>५.२. वास्तविक धनीको पहिचान खुल्ने गरी रजिष्टरी स्थापना गर्ने।</p> <p>५.३. जोखिम मूल्याङ्कन नियमित रूपमा अद्यावधिक गर्ने।</p> <p>५.४. सम्पत्ति शुद्धीकरण, आतङ्ककारी कार्य तथा आमविनाशका हातहतियार निर्माण र विस्तारमा वित्तीय लगानी निवारण सम्बन्धी जटिल र नयाँ प्रवृत्तिका आर्थिक अपराध नियन्त्रणका लागि विशिष्टीकृत क्षमता अभिवृद्धि कार्यक्रम सञ्चालन गर्ने।</p> <p>५.५. निकायगत र क्षेत्रगत कार्ययोजना तर्जुमा गरी लागू गर्ने।</p> <p>५.६. सम्पत्ति शुद्धीकरण, आतङ्ककारी कार्य तथा आमविनाशका हातहतियार निर्माण र विस्तारमा वित्तीय लगानी निवारण प्रणालीलाई थप सशक्त बनाउन सार्वजनिक निजी साझेदारीमा सूचक संस्थाको क्षमता अभिवृद्धि गर्ने, गराउने।</p> <p>५.७. कार्यसम्पादनको प्रभावकारिता अभिवृद्धि गर्न सबल सूचना तथा मूल्याङ्कन पद्धति अवलम्बन गर्ने।</p>

२.४.३ राष्ट्रिय रणनीतिमा भएको संस्थागत व्यवस्था (कार्यान्वयन समन्वय संयन्त्र)

१. नियामक समन्वय संयन्त्र

(१) गभर्नर, नेपाल राष्ट्र बैंक	- संयोजक
(२) संयोजक, अनुसन्धान समन्वय संयन्त्र	- सदस्य
(३) अध्यक्ष, नेपाल धितोपत्र बोर्ड	- सदस्य
(४) अध्यक्ष, नेपाल बीमा प्राधिकरण	- सदस्य
(५) सहसचिव, अर्थ मन्त्रालय	- सदस्य
(६) रजिष्ट्रार, सहकारी विभाग	- सदस्य
(७) प्रमुख, गैरवित्तीय पेशाकर्मी तथा व्यवसायीसँग सम्बन्धित नियमनकारी निकाय (आवश्यकता अनुसार आमन्त्रित गर्न सकिने)	- सदस्य
(८) प्रमुख, वित्तीय जानकारी इकाई	- सदस्य

नियामक समन्वय संयन्त्रको सचिवालय नेपाल राष्ट्र बैंकमा रहनेछ।

३. अनुसन्धान समन्वय संयन्त्र

(१) नायब महान्यायाधिवक्ता, महान्यायाधिवक्ताको कार्यालय	- संयोजक
(२) प्रहरी अतिरिक्त महानिरीक्षक, नेपाल प्रहरी	- सदस्य
(३) प्रमुख, सम्पत्ति शुद्धीकरण अनुसन्धान विभाग	- सदस्य
(४) सहसचिव, अख्तियार दुरुपयोग अनुसन्धान आयोग	- सदस्य
(५) महानिर्देशक, कसूरजन्य सम्पत्ति व्यवस्थापन विभाग	- सदस्य
(६) महानिर्देशक, फैसला कार्यान्वयन निर्देशनालय, सर्वोच्च अदालत	- सदस्य
(७) प्रमुख, विशेष सरकारी वकिलको कार्यालय	- सदस्य
(८) प्रतिनिधि, अन्य अनुसन्धानकारी निकाय (आवश्यकता अनुसार)	- सदस्य
(९) प्रमुख, वित्तीय जानकारी इकाई	- सदस्य

अनुसन्धान समन्वय संयन्त्रको सचिवालय महान्यायाधिवक्ताको कार्यालयमा रहनेछ।

३. आतङ्कवाद प्रतिरोध संयन्त्र

(१) सचिव, गृह मन्त्रालय	- संयोजक
(२) रथी, नेपाली सेना	- सदस्य
(३) प्रहरी महानिरीक्षक, नेपाल प्रहरी	- सदस्य
(४) सशस्त्र प्रहरी महानिरीक्षक, सशस्त्र प्रहरी बल, नेपाल	- सदस्य
(५) मुख्य अनुसन्धान निर्देशक, राष्ट्रिय अनुसन्धान विभाग	- सदस्य

- (६) सहसचिव, प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय (सम्पत्ति शुद्धीकरण निवारण हेर्ने) -सदस्य
- (७) सहसचिव, परराष्ट्र मन्त्रालय - सदस्य
- (८) प्रमुख, सम्पत्ति शुद्धीकरण अनुसन्धान विभाग - सदस्य
- (९) प्रमुख, वित्तीय जानकारी इकाई - सदस्य

आतङ्कवाद प्रतिरोध संयन्त्रको सचिवालय गृह मन्त्रालयमा रहनेछ।

४. कार्यान्वयन समन्वय तथा सहजीकरण समिति

- (१) सहसचिव, प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय (सम्पत्ति शुद्धीकरण निवारण हेर्ने) - संयोजक
- (२) उपसचिव, कानून, न्याय तथा संसदीय मामिला मन्त्रालय - सदस्य
- (३) उपसचिव, अर्थ मन्त्रालय - सदस्य
- (४) निर्देशक, सम्पत्ति शुद्धीकरण अनुसन्धान विभाग - सदस्य
- (५) निर्देशक, कसूरजन्य सम्पत्ति व्यवस्थापन विभाग - सदस्य
- (६) उपन्यायाधिवक्ता, महान्यायाधिवक्ताको कार्यालय (अनुसन्धान समन्वय संयन्त्रको सचिवालय) - सदस्य
- (७) प्रहरी उपरीक्षक, नेपाल प्रहरी - सदस्य
- (८) उपनिर्देशक, वित्तीय जानकारी इकाई - सदस्य
- (९) उपसचिव (सम्पत्ति शुद्धीकरण निवारण हेर्ने) प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय - सदस्य

२.४.४ रणनीति तथा कार्ययोजनाको अनुगमन तथा प्रतिवेदन व्यवस्था

यो रणनीति तथा कार्ययोजनाले निर्धारण गरेका क्रियाकलापको कार्यान्वयनमा भएको प्रगतिका सम्बन्धमा सम्बद्ध सबै निकायबाट अर्धवार्षिक र वार्षिक प्रगति विवरण समन्वय समितिमा पेस हुनेछ। समन्वय समितिले राष्ट्रिय प्रतिवेदन तयार गरी निर्देशक समितिमा पेस गर्नुपर्नेछ।

परिच्छेद-३
आर्थिक वर्ष २०८०/८१ को प्रगति विवरण

३.१ वित्तीय प्रगति

यस आर्थिक वर्षमा विभागले गरेको वित्तीय प्रगति विवरण यस प्रकार रहेको छः

शिर्षक	विनियोजित बजेट (रु. लाख)	प्रगति (रु. लाख)	प्रतिशत
चालु खर्च	७८२	६३९.४६	८१.७७
पूँजीगत खर्च	८	७.६९	९६.१२
जम्मा	७९०	६४७.१५	८१.९१

बेरूजुको स्थिति: यस आर्थिक वर्षमा विभागको बेरूजु स्थिति शून्य रहेको।

३.२ अनुसन्धानको प्रगति

विभागले प्रवर्द्धनात्मक, निरोधात्मक र उपचारात्मक गरी तीनै प्रकारका कार्यहरु सम्पादन गर्ने भए पनि मूलतः अनुसन्धानात्मक निकाय भएको हुनाले कार्यसम्पादनको मुख्य भार सम्पत्ति शुद्धीकरण अनुसन्धानतर्फ नै केन्द्रित रहेको हुन्छ। यस आर्थिक वर्षमा कुल ७८९ वटा सूचना/उजुरी विभागमा दर्ता भएका छन्। त्यसैगरी यस अवधिमा ३९ जना आरोपिलाई प्रतिवादी बनाई १२ थान मुद्दा अभियोजन गरी कुल रु. १ अर्ब ७४ करोड ४३ लाख १ हजार ४२३ रूपैया बिगो दावी गरिएको छ।

(क) अनुसन्धानको प्रगति विवरण

आर्थिक वर्ष २०८०/८१ को अनुसन्धान तर्फको कार्य प्रगति निम्नानुसार रहेको छः

विवरण	आ.व. २०८०/८१ को प्रगति
विभागमा प्राप्त कुल उजुरी	७८९
वित्तीय जानकारी इकाई बाट प्राप्त (FIU Dissemination)	३४
विभागको आफ्नै स्रोतबाट (Self-reporting Intelligence)	१२
व्यक्तिगत उजुरी (Individual Information)	७३२
अन्य निकायबाट प्राप्त (Requested/Reported by other agencies)	११
प्रारम्भिक जाँचबुझ गरिएको संख्या	५९६

अनुसन्धानको लागि अन्य निकायमा पठाइएको उजुरी	३०
मुद्दा अभियोजन भएको	१२
प्रतिवादी सङ्ख्या	३९
विशेष अदालतबाट भएको मुद्दाको फैसला ठहर	३४
	२६
कुल बिगो दावी रकम रू.	रू. १ अर्ब ७४ करोड

(विभागबाट यस आर्थिक वर्षसम्म दर्ता भएका मुद्दाको विवरण अनुसूची-६ मा र यस आर्थिक वर्षमा मात्र दर्ता भएका मुद्दाको विस्तृत विवरण अनुसूची-७ मा समावेश छन्।)

(ख) पछिल्लो तीन आर्थिक वर्षको मुख्य सूचकहरूको तुलनात्मक विवरण

क्र.सं.	विवरण	इकाई	आर्थिक वर्ष		
			२०७६/७९	२०७९/८०	२०८०/८१
१	प्रारम्भिक जाँचबुझ गरिएको	संख्या	११२	२४७	५९६
२	मुद्दा दायर गरिएको	संख्या	३	११	१२
३	प्रतिवादी	संख्या	१४	३७	३९
४	कुल बिगो दावी रकम	रू.	२६ करोड ४५ लाख ६४ हजार	६ अर्ब २३ करोड ४४ लाख	१ अर्ब ७४ करोड

(ग) पछिल्लो तीन आर्थिक वर्षको उजुरीको तुलनात्मक विवरण

आर्थिक वर्ष	व्यक्तिगत उजुरी (Individual Information)	विभागको आफ्नै स्रोत (Self-reporting Intelligence)	वित्तीय जानकारी इकाई (FIU Dissemination)	अन्य निकायबाट प्राप्त (Requested/Reported by other agencies)	विदेशी स्रोत (Foreign Request)	जम्मा
२०७६/७९	६४	०	२०	५२	०	१३६
२०७९/८०	७१०	२	१०	१९	१	७४२
२०८०/८१	७३२	१२	३४	११	-	७८९

(घ) पछिल्लो तीन आर्थिक वर्षको प्रारम्भिक जाँचबुझको तुलनात्मक विवरण

आर्थिक वर्ष	व्यक्तिगत उजुरी (Individual Information)	विभागको आफ्नै स्रोत (Self-reporting Intelligence)	वित्तीय जानकारी इकाई (FIU Dissemination)	अन्य निकायबाट प्राप्त (Requested/Reported by other agencies)	विदेशी स्रोत (Foreign Request)	जम्मा
२०७८/७९	४०	०	२०	५२	०	११२
२०७९/८०	२१५	२	१०	१९	१	२४७
२०८०/८१	५३९	१२	३४	११	०	५९६

(ङ) आर्थिक वर्ष २०८०/८१ सम्मको अनुसन्धानको अद्यावधिक विवरण

विवरण	इकाई	परिणाम
मुद्दा दायर	थान	१०१
कुल बिगो दावी रकम	रु.	१४ अर्ब २७ करोड २७ लाख
फैसला भएका मुद्दा	थान	९७
ठहर भएको मुद्दा	थान	७९
सफाई भएको मुद्दा	थान	१८
मुद्दामा सफलता दर	प्रतिशत	८१
सर्वोच्च अदालतबाट फैसला भएका मुद्दा	थान	१५
सफाई पाएको मुद्दा	थान	३
कसूर कायम भएको मुद्दा	थान	१२
मुद्दा सफलता दर	प्रतिशत	८०

(सर्वोच्च अदालतबाट अन्तिम भएका फैसलाहरूको विवरण अनुसूची-८ मा समावेश छ।)

३.३ सम्पादित अन्य मुख्य क्रियाकलापहरू

(क) समन्वय बैठक तथा अन्तरक्रिया कार्यक्रम

- २०८०/६/२५ गते वित्तीय जानकारी इकाई सहितका निकायहरूको संलग्नतामा सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण सम्बन्धी कसूरको

अनुसन्धान र अभियोजनमा Financial Intelligence को प्रयोग सम्बन्धी अन्तर्क्रियात्मक कार्यक्रम सम्पन्न भयो।

- २०८०/५/२१ गते सरोकारवाला निकायहरू विशेष अदालतका माननीय अध्यक्ष र सदस्यहरूसँग सम्पत्ति शुद्धीकरण निवारण सम्बन्धमा अन्तर्क्रियात्मक कार्यक्रम सम्पन्न भयो।
- २०८०/६/२५ गते विशेष सरकारी वकील कार्यालय, विशेष अदालत, प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय, कानून न्याय तथा संसदीय व्यवस्था मन्त्रालय, वित्तीय जानकारी इकाई समेतको सहभागितामा अन्तर्क्रिया कार्यक्रम सम्पन्न भयो।
- २०८०/११/११ र १२ गते विशेष सरकारी वकील कार्यालय, विशेष अदालत, विशेष बार र सम्पत्ति शुद्धीकरण अनुसन्धान विभागबीच अन्तर्क्रिया कार्यक्रम सम्पन्न भयो।
- २०८०/१२/१५ गते साझेदार निकाय विशेष सरकारी वकील कार्यालयसँग अन्तर्क्रिया सम्पन्न भयो।
- २०८०/१२/२४ गते सम्पत्ति शुद्धीकरण निवारण प्रणाली तथा पारस्परिक मूल्याङ्कन सम्बन्धी सरोकारवालासँग छलफल कार्यक्रम सम्पन्न भयो।

(ख) द्विपक्षीय बैठक

- २०२४ मे ७ र ८ मा भारत सरकारको Enforcement Directorate (ED) को आयोजनामा नयाँ दिल्लीमा सम्पत्ति शुद्धीकरण निवारण सम्बन्धमा नेपाल र भारतबीच द्विपक्षीय बैठक सम्पन्न भयो। उक्त बैठकमा सम्पत्ति शुद्धीकरण निवारण सम्बन्धमा द्विपक्षीय सहकार्य बढाउने एवं भारतले क्षमता विकासका लागि सहयोग गर्ने लगायतका विषयमा छलफल भएको थियो। दुबै मुलुकमा भएका सम्पत्ति शुद्धीकरण निवारण सम्बन्धी प्रणालीगत तथा कानूनी व्यवस्थाको बारेमा छलफल एवम् प्रस्तुतीकरण भएको थियो। आगामी द्विपक्षीय बैठक नेपालले आयोजना गर्ने प्रस्ताव भारतबाट भएको छ।

(ग) आपसी समझदारी सम्पन्न

- २०८०/०८/२४ गते नेपाल धितोपत्र बोर्डसँग आपसी समझदारी पत्रमा हस्ताक्षर कार्यक्रम सम्पन्न भयो।

(घ) अभिमुखीकरण कार्यक्रम

- विभागमा कार्यरत नयाँ तथा पुराना अनुसन्धान अधिकृतहरूको लागि विभिन्न मितिमा आन्तरिक रूपमा अभिमुखीकरण कार्यक्रमहरू सञ्चालन भएका छन्।

(ड) पारस्परिक मूल्याङ्कनमा सहभागिता

सम्पत्ति शुद्धीकरण अनुसन्धान विभाग सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूरको अनुसन्धान गर्ने सक्षम निकाय भएकोले चालु तेस्रो पारस्परिक मूल्याङ्कनका क्रममा विभागको सक्रिय सहभागिता रह्यो। सन् २०२२/२३ मा सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण सम्बन्धी नेपालको तेस्रो चरणको पारस्परिक मूल्यांकन सम्पन्न भई सन् २०२३ को जुलाईमा क्यानाडाको भ्यानकुभरमा मा भएको सम्पत्ति शुद्धीकरण निवारणका लागि एसिया प्रशान्त क्षेत्रीय समूह (Asia Pacific Group on money Laundering) को वार्षिक बैठकमा प्रतिवेदन पेश भएको छ।

उक्त मूल्यांकनका क्रममा वित्तीय कारवाही कार्यदलका ४० सिफारिसहरूको अनुपालनाको अवस्थाका साथै सोको कार्यान्वयनको प्रभावकारीता मूल्यांकन विभिन्न ११ वटा Immediate outcomes का आधारमा गरिएको थियो। यस विभागसँगको जिम्मेवारीसँग सम्बन्धित Immediate Outcome (IO) no 7 (ML Investigation) को रेटिङ Moderate रहेको छ भने सोसँग सम्बन्धित अन्य Immediate outcome no. १,२,६ को रेटिङ समेत Moderate छ। मूल्यांकन अवधि पश्चात खासगरी आ.व. २०८०/८१ मा सम्मानित विशेष अदलतबाट फैसला भएका सम्पत्ति शुद्धीकरण मुद्दामा भएको सफलताले आगामी दिनमा यसको प्रभावकारितामा थप अभिवृद्धि हुन सक्ने देखिन्छ।

परिच्छेद-४

समस्या, चुनौती, अवसर तथा भावी कार्यदिशा

४.१ समस्याहरू

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानीको अपराधिक सञ्जाल सीमाविहिन र असीमित दायरामा फैलिएको हुनाले यसको नियन्त्रण एवम् निवारण गर्नु आफैमा एउटा जटिल कार्य हो। यसका लागि विभिन्न नीतिगत, कानूनी एवम् संरचनागत प्रयास भए तापनि कार्यान्वयन पक्षको प्रभावकारितामा भने केही कमी कमजोरी रहेको स्वीकार्नु पर्छ। यसै सन्दर्भमा विभागले आफ्नो कार्यसम्पादनका क्रममा देखेका समस्याहरूलाई निम्नबमोजिम प्रस्तुत गरिएको छः

- क. सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूरको अनुसन्धान र अभियोजन कार्य आफैमा जटिल र प्राविधिक प्रकृतिको कार्य भएकाले यसका लागि वित्तीय विश्लेषण गर्न सक्ने, कानून र अन्तर्राष्ट्रिय दायित्व सहितको जानकार जनशक्ति आवश्यक पर्दछ। यस किसिमको जनशक्ति विकास गर्न नसक्दा र स्थायित्व एवं स्थिरता नहुँदा अनुसन्धान र अभियोजनमा अपेक्षित नतिजा हासिल हुन सकेको छैन। १३ वर्षमा १९ पटक नेतृत्व परिवर्तन भएको छ। महानिर्देशक चाँडोचाँडो परिवर्तन हुने प्रवृत्तिले कार्यवातावरणमा समेत अस्थिरता पैदा गरेको छ।
- ख. २०८०/१२/३० अघि दर्ता भएका सूचनाको अभियोजन गर्ने अदालतको स्पष्ट व्यवस्था गरेको छैन। (जस्तै: सम्बद्ध कसूरको मुद्दा हेर्ने अदालतमा अभियोजन गर्ने भनिएकोमा वित्तीय जानकारी इकाइबाट प्राप्त STAR, विदेशी राष्ट्रबाट प्राप्त सहयोगको अनुरोधका विषयसँग सम्बन्धित अभियोजन गर्ने अदालतको प्रष्ट व्यवस्था नभएको)। ऐन संशोधन पछि विभागको संरचना कस्तो हुने भन्ने एकीन भइसकेको छैन।
- ग. राष्ट्रिय साझेदार, सरोकारवाला निकायहरू एवम् अन्तर्राष्ट्रिय साझेदार निकायहरूसँग आपसी समन्वय र साझेदारी निर्माण गरी अनुसन्धान कार्य अघि बढाउनेतर्फ अपेक्षित सफलता हासिल गर्न सकिएको छैन। नियामक, अनुसन्धानकारी एवं अभियोजनकारी निकायबीच सम्पत्ति शुद्धीकरण निवारण प्रणालीका बारेमा बुझाइमा एकरूपता देखिएको छैन। कानूनमा व्यवस्था भएर पनि अन्य अनुसन्धानकारी निकायहरूसँग संयुक्त वा समानान्तर अनुसन्धान गर्न नसक्दा विभागको अपेक्षित नतिजा कमजोर देखिएको छ।
- घ. विश्लेषण प्रणालीसँग सम्बन्धित सफ्टवेयर (Bank Statement, Communication, Linkages लगायत); डिजिटल फरेन्सिक ल्याब आदि नभएका कारण अनुसन्धान तथा अभियोजन कार्यलाई शीघ्र र प्रभावकारी तुल्याउन सकिएको छैन।

- ड. सूचक संस्थाको आन्तरिक सबलीकरण, जोखिम पहिचान तथा व्यवस्थापन, अनुगमन तथा शङ्कास्पद कारोबारको पहिचान एवम् प्रतिवेदन प्रणालीलाई व्यवस्थित तुल्याउन सकिएको छैन।
- च. अभियोजन र न्याय निरूपणको लागि वित्तीय अपराधको प्रकृति र गम्भीरता अनुसार संरचनात्मक सुधार हुन सकेको छैन।
- छ. विभागको काम कारवाहीको जानकारी एवम् सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारणसम्बन्धी स्पष्ट अवधारणा आम नागरिक समक्ष पुऱ्याउन सकिएको छैन।
- ज. कसूरजन्य सम्पत्ति रोक्का र जफतमा राज्यका निकायहरूबीच समन्वय गर्न सकिएको छैन।
- झ. संयुक्त र समानान्तर अनुसन्धानका लागि प्रणाली विकास हुन सकेको छैन।

४.२ चुनौतीहरू

विभागका केही विशिष्ट चुनौतीहरूलाई देहाय अनुसार उल्लेख गरिएको छः

- क. वित्तीय कारवाही कार्यदलले तोकेका ४० वटा सिफारिसहरू बमोजिम आफ्नो कार्य अघि बढाउने तथा जोखिममा आधारित अनुसन्धान पद्धतीलाई अङ्गिकार गरी विभागको अनुसन्धानलाई प्रभावकारी रूपमा अगाडि बढाउने।
- ख. सबल कानूनी संरचनाको निर्माण र प्रभावकारी परिपालना एवम् कार्यान्वयन गराउने।
- ग. सम्बद्ध निकायहरूबीच सूचना सञ्जालको विकास र उपयोग गर्ने।
- घ. सम्बद्ध जनशक्तिको व्यावसायिक दक्षता तथा क्षमता अभिवृद्धि गर्ने।
- ड. दक्ष जनशक्तिको प्राप्ति र स्थायित्वतर्फ ध्यान दिने।
- च. संशोधित भूमिकामा आफ्नो प्रभावकारी उपस्थिति कायम राख्ने।
- छ. विभिन्न देशका AML/CFT Regime मा विभागको कार्यसँग सम्बन्धित कार्य गर्ने समकक्षी निकायहरूसँग गरिएको आपसी समझदारीलाई कार्यान्वयन गर्ने।
- ज. अन्तर्राष्ट्रिय समन्वय अभिवृद्धि गर्ने।

४.३ अवसर

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी सम्बन्धी कसूरहरूमा अनुसन्धान गरी आवश्यक कानूनी कारवाही अगाडि बढाउने निकायको रूपमा प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालयअन्तर्गत सम्पत्ति शुद्धीकरण अनुसन्धान विभाग रहनु आफैमा एउटा अवसर हो। यसले एकातर्फ अन्तर्राष्ट्रिय जगतमा नेपालमा पनि सम्पत्ति शुद्धीकरण तथा

आतङ्ककारी कार्यमा वित्तीय लगानी निवारणसम्बन्धी कानूनी एवम् संरचनागत निकायको अभावलाई परिपूर्ति गरिदिएको छ भने अर्कोतर्फ कानूनको परिपालना, स्वस्थ अर्थ संरचनाको निर्माणका साथै दण्डहिन्ताको अन्त्य गरी सुशासन बहालीमा सघाउ पुऱ्याउने सुनौलो अवसर समेत प्राप्त भएको छ। निम्न बमोजिम थप अवसरहरू उल्लेख्य छन्:

- क. सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण रणनीति तथा कार्ययोजना (२०८१-८६) मा विभागको प्रभावकारिता अभिवृद्धिका निमित्त रणनीतिमा उल्लिखित कर्तव्यजिम्मेवारीलाई पूर्ण रूपले परिपालना गरी अघि बढ्ने अवसर प्राप्त भएको छ।
- ख. संयुक्त राष्ट्रसङ्घको लागुऔषध नियन्त्रण, आतङ्कवादमा वित्तीय लगानी निवारण, भ्रष्टाचार निवारण, सङ्गठित अपराध नियन्त्रण र सार्क क्षेत्रीयस्तरमा समेत लागुऔषध तथा आतङ्कवाद नियन्त्रणसम्बन्धी क्षेत्रीय महासन्धिहरूको नेपाल पक्ष राष्ट्र बनेको छ। यसका प्रावधानहरूबाट स्वस्थ र सबल अर्थतन्त्रको निर्माणका साथै कानूनी शासनको प्रत्याभूति दिलाउने विषयमा अपेक्षित लाभ हासिल गर्नका लागि अनुकूल वातावरणको सिर्जना हुन पुगेको छ।
- ग. नेपाल राष्ट्र बैङ्कमा अवस्थित वित्तीय जानकारी इकाई, नेपाल प्रहरीको केन्द्रीय अनुसन्धान ब्युरो, महान्यायाधिवक्ताको कार्यालय, विशेष अदालत तथा अन्य नियमनकारी निकायहरू निकायहरूसँगको समन्वय र सहकार्यमा सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण गर्ने साझा महाअभियानमा जुट्ने अवसर प्राप्त भएको छ।
- घ. विभागबाट उपचारात्मक एवम् दण्डात्मक कार्यअन्तर्गत विभिन्न कसूरहरूको अनुसन्धान कार्य सम्पन्न गरी विशेष अदालतमा अभियोजन पत्र दायर भएका छन्। दायर भएकामध्ये अधिकांश मुद्दाहरूमा विभागले अभियोग पत्रमा लिएको मागदावीबमोजिम नै फैसला भएको सन्दर्भबाट विभागको अनुसन्धान कार्यलाई अझ प्रभावकारी बनाउँदै लैजानको लागि विभागको जनशक्तिमा मनोबल अभिवृद्धि हुन जाने देखिन्छ।

४.४ भावी कार्यदिशा

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण गर्ने सन्दर्भमा कानून कार्यान्वयन गर्ने प्रमुख निकायका रूपमा सम्पत्ति शुद्धीकरण अनुसन्धान विभागको भूमिकालाई अझ प्रभावकारी बनाउन देहायअनुसारको भावी कार्यदिशा अवलम्बन गर्न आवश्यक ठानिएको छ:

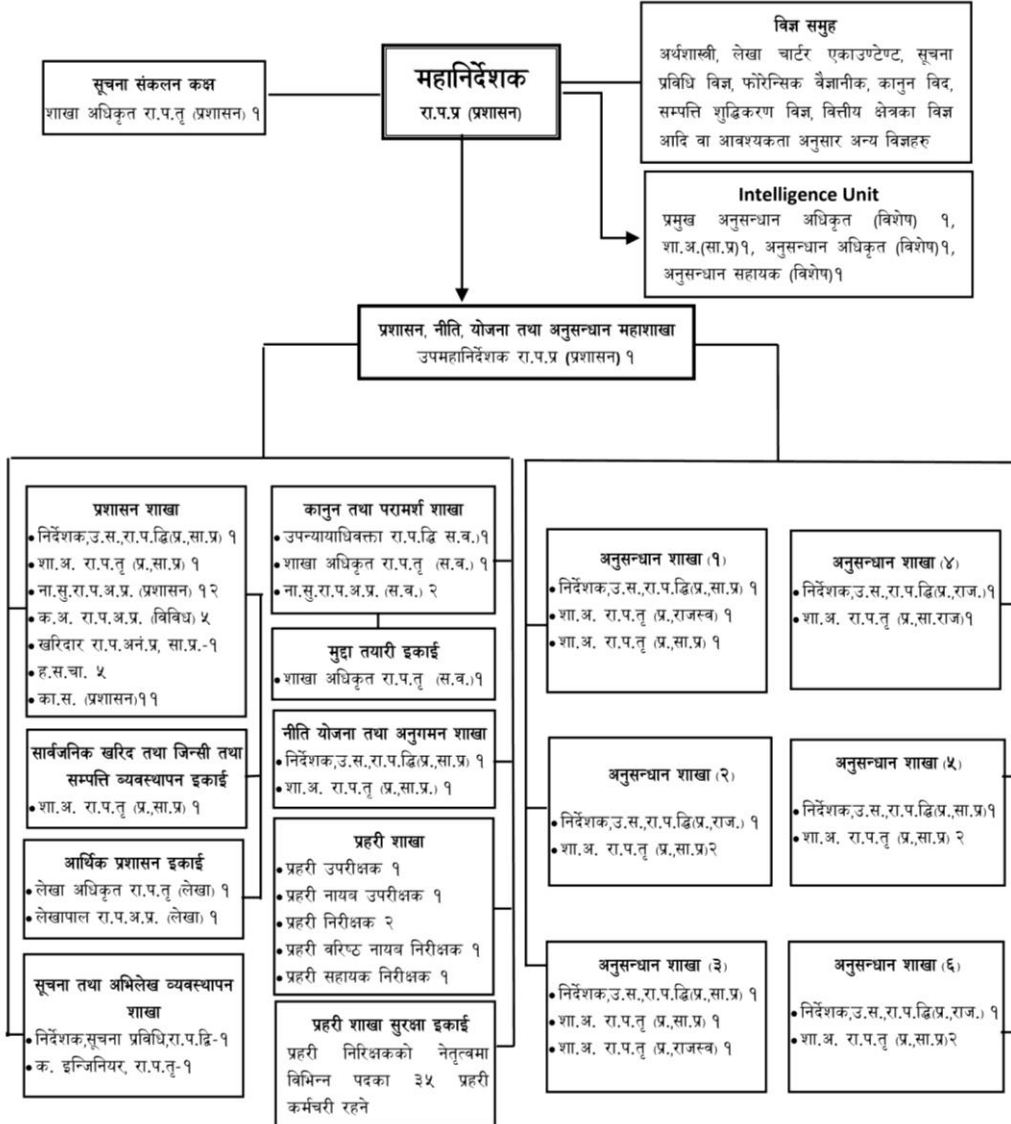
- ऐनमा भएको परिवर्तनसँगै परिमार्जित भूमिका अनुकूल निर्देशिका एवम् कार्यविधिहरू तयार गरी लागू गर्ने,
- विभागको विद्यमान सङ्गठन संरचनालाई बदलिएको परिवेश अनुरूप कार्यमूलक बनाउने र अनुसन्धानबाहेकका सचेतनामूलक, प्रचारात्मक लगायतका कार्यहरूमा समेत पर्याप्त ध्यान दिने,
- वित्तीय कारबाही कार्यदल (FATF) का सिफारिसहरूको परिपालना गर्ने,
- सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा हुने वित्तीय लगानी निवारणसम्बन्धी रणनीति तथा कार्ययोजनाको कार्यान्वयन गर्ने,
- साझेदारबीच प्रभावकारी समन्वय, सहयोग तथा सहकार्यको पहल गर्ने,
- सूचना सङ्कलन, प्रशोधन, भण्डारण र विश्लेषण गर्ने प्रणाली विकास, संस्थागत क्षमता र अनुसन्धानको प्रभावकारिता अभिवृद्धि गर्ने,
- सचेतनामूलक एवम् प्रचारप्रसारसम्बन्धी प्रवर्द्धनात्मक कार्यलाई व्यापक रूपमा अगाडि बढाउने,
- विभागको आफ्नै भवनको लागि पहल गर्ने,
- वित्तीय कारबाही कार्यदलका ४० वटा सिफारिसहरूको परिपालना गर्ने गराउने र वित्तगमा भएको पारस्परिक मूल्याङ्कनबाट औँल्याइएका कमीकमजोरीहरूलाई सुधार गर्ने,
- सम्पत्ति शुद्धीकरण र आतङ्ककारी कार्यमा वित्तीय लगानी निवारणका क्षेत्रमा कार्य गर्ने अन्तर्राष्ट्रिय समुदाय, साझेदार निकाय एवम् संस्थाहरूसँग आवश्यक समन्वय गरी आपसी हित र सहयोगका विषयमा पारस्परिक समझदारी कायम गरी सहयोग आदान प्रदान गर्ने,
- सम्पत्ति शुद्धीकरण र आतङ्ककारी कार्यमा वित्तीय लगानीसम्बन्धी अपराधका क्षेत्रमा उपयोग गरिएका नवीन शैली एवम् पद्धतिलाई पत्ता लगाउन सक्ने किसिमले विभागको संस्थागत क्षमता अभिवृद्धि गर्ने,
- विभागमा कार्यरत कर्मचारीहरूको विषयसँग सम्बन्धित ज्ञान, क्षमता, सीप, शैली, कौशल र व्यावसायिकता अभिवृद्धि गरी कुशल, दक्ष एवम् अनुसन्धान क्षमता भएका जनशक्ति विकास गर्ने,
- कर्मचारीहरूमा उच्च आत्मसम्मान एवम् मनोबल कायम राखी कामप्रति उत्प्रेरित गराउन कार्यसम्पादनमा आधारित प्रोत्साहन प्रणाली लागू गर्ने,

- कर्मचारीहरूलाई सम्पत्ति शुद्धीकरण र आतङ्ककारी कार्यमा वित्तीय लगानी निवारणसम्बन्धी क्षमता विकासका निम्ति स्वदेशी तथा विदेशी तालिम, प्रशिक्षणको व्यवस्था गर्ने र ती अवसरहरूको न्यायोचित वितरणको व्यवस्था मिलाउने,
- आर्थिक एवम् वित्तीय अपराधका तौर तरीकाहरूमा आएको परिवर्तन र प्रविधिमा आएको विकासका कारणले पनि विभागमा अनुसन्धान कार्यका लागि आवश्यक विज्ञ/विशेषज्ञ सेवा करारमा लिई अनुसन्धान कार्यलाई थप प्रभावकारी र नतिजामुखी बनाउनेतर्फ ध्यान दिने,
- विभागले अनुसन्धान कार्यलाई प्रभावकारी बनाउने किसिमको सूचना प्रणालीको विकास गरी सो प्रणालीमार्फत् सूचना सङ्कलन, विश्लेषण, प्रशोधन र उपयोग गर्ने र वित्तीय जानकारी इकाई, अर्थ मन्त्रालयअन्तर्गतका अन्य विभागहरू, गृह मन्त्रालयलगायत अन्य सरकारी निकाय, निजी क्षेत्र र सरोकारवाला निकायहरूबाट नियमित रूपमा सूचना प्राप्त गर्ने उपयुक्त सूचना सञ्जालको विकास गर्ने,
- सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी गर्ने कार्यलाई निवारण गर्ने सम्बन्धमा नेपालमा अन्तर्राष्ट्रिय/क्षेत्रीय स्तरमा गरेको प्रतिवद्धता, सोबाट सिर्जना भएको दायित्व, संवैधानिक, कानूनी तथा न्यायिक व्यवस्था समेतको बारेमा विस्तृत अध्ययन गर्ने।

अनुसूचीहरू

अनुसूची - १

विभागको मौजूदा सङ्गठन तालिका



अनुसूची-२

सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण क्षेत्रमा सम्बद्ध निकाय तथा क्षेत्रहरू

१. सम्बद्ध सरकारी निकायः

(क) नियमनकारी निकायः

- (१) संस्कृति, पर्यटन तथा नागरिक उड्डयन मन्त्रालय,
- (२) नेपाल राष्ट्र बैंक,
- (३) नेपाल धितोपत्र बोर्ड,
- (४) नेपाल बीमा प्राधिकरण,
- (५) सहकारी विभाग,
- (६) आन्तरिक राजस्व विभाग,
- (७) कम्पनी रजिष्ट्रारको कार्यालय,
- (८) भूमि व्यवस्थापन तथा अभिलेख विभाग,
- (९) नेपाल कानून व्यवसायी परिषद्,
- (१०) नेपाल नोटरी पब्लिक परिषद्,
- (११) नेपाल चार्टर्ड एकाउन्टेन्ट संस्था।

(ख) इन्टेलिजेन्स सम्बन्धी निकायः

- (१) वित्तीय जानकारी इकाई,
- (२) राष्ट्रिय अनुसन्धान विभाग,
- (३) राष्ट्रिय सतर्कता केन्द्र।

(ग) सम्बद्ध अनुसन्धानकारी निकायः

- (१) न्याय परिषद्,
- (२) अख्तियार दुरुपयोग अनुसन्धान आयोग,
- (३) राजस्व अनुसन्धान विभाग,
- (४) सम्पत्ति शुद्धीकरण अनुसन्धान विभाग,
- (५) नेपाल प्रहरी,
- (६) नेपाली सेना,

- (७) वन तथा भू-संरक्षण विभाग र यस सम्बन्धी अनुसन्धान अभियोजन लगायतको अधिकारक्षेत्र भएका सम्बन्धित सरकारी निकाय,
- (८) राष्ट्रिय निकुञ्ज तथा वन्यजन्तु संरक्षण विभाग,
- (९) औषधी व्यवस्था विभाग,
- (१०) वैदेशिक रोजगार विभाग,
- (११) भन्सार विभाग,
- (१२) नेपाल धितोपत्र बोर्ड,
- (१३) लागुऔषध नियन्त्रण ब्यूरो।

(घ) अन्य सम्बद्ध निकाय:

- (१) प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय,
- (२) अर्थ मन्त्रालय,
- (३) गृह मन्त्रालय,
- (४) कानून, न्याय तथा संसदीय मामिला मन्त्रालय,
- (५) परराष्ट्र मन्त्रालय,
- (६) रक्षा मन्त्रालय,
- (७) उद्योग, वाणिज्य तथा आपूर्ति मन्त्रालय,
- (८) महिला, बालबालिका तथा ज्येष्ठ नागरिक मन्त्रालय,
- (९) संघीय मामिला तथा सामान्य प्रशासन मन्त्रालय,
- (१०) शिक्षा, विज्ञान तथा प्रविधि मन्त्रालय,
- (११) राष्ट्रिय सुरक्षा परिषद्,
- (१२) राष्ट्रिय योजना आयोग,
- (१३) महालेखा परीक्षकको कार्यालय,
- (१४) महान्यायाधिवक्ताको कार्यालय,
- (१५) नेपाल कानून आयोग,
- (१६) सार्वजनिक खरिद अनुगमन कार्यालय,
- (१७) सशस्त्र प्रहरी बल, नेपाल,
- (१८) कसूरजन्य सम्पत्ति व्यवस्थापन विभाग,

- (१९) सर्वोच्च अदालत, फैसला कार्यान्वयन निर्देशनालय,
- (२०) वाणिज्य, आपूर्ति तथा उपभोक्ता संरक्षण विभाग,
- (२१) अध्यागमन विभाग,
- (२२) समाज कल्याण परिषद्।

२. नियमनकारी निकायको आधारमा सूचक संस्था:

(क) नेपाल राष्ट्र बैंकसम्बद्ध बैंक तथा वित्तीय संस्था:

- (१) वाणिज्य बैंक,
- (२) विकास बैंक,
- (३) वित्त कम्पनी,
- (४) लघुवित्त कम्पनी,
- (५) पूर्वाधार बैंक,
- (६) सहकारी बैंक,
- (७) मुद्रा विप्रेषक/स्थानान्तरणकर्ता,
- (८) मुद्रा सट्टीकर्ता,
- (९) भुक्तानी सेवा प्रदायक,
- (१०) भुक्तानी प्रणाली सञ्चालक,
- (११) कर्मचारी सञ्चय कोष,
- (१२) नागरिक लगानी कोष,
- (१३) सार्वजनिक ऋण तथा धितोपत्रहरू,
- (१४) हायर पर्चेज,
- (१५) नेपाल राष्ट्र बैंकबाट इजाजतप्राप्त अन्य संस्था।

(ख) नेपाल धितोपत्र बोर्डसम्बद्ध संस्था वा व्यवसायी:

- (१) धितोपत्र दलाल व्यवसायी,
- (२) मर्चेन्ट बैंकर्स,
- (३) ओटीसी बजार,
- (४) वस्तु कारोबार दलाल व्यवसायी,
- (५) लगानी व्यवस्थापक व्यवसायी,

- (६) नेपाल धितोपत्र बोर्डबाट इजाजतप्राप्त अन्य संस्था।
- (ग) नेपाल बीमा प्राधिकरणसम्बद्ध निकायः
- (१) जीवन बीमाकम्पनी,
 - (२) निर्जीवन बीमा कम्पनी,
 - (३) पुनर्बिमा कम्पनी,
 - (४) बीमा ब्रोकर,
 - (५) नेपाल बीमा प्राधिकरणबाट इजाजतप्राप्त अन्य संस्था।
- (घ) सहकारी विभागहरूसम्बद्ध संस्थाः
- (१) सङ्घीय स्तरबाट नियमन हुने सहकारी संस्था,
 - (२) प्रदेश स्तरबाट नियमन हुने सहकारी संस्था,
 - (३) स्थानीय निकायबाट नियमन हुने सहकारी संस्था,
 - (४) सहकारी संस्थासँग वित्तीय कारोबार गर्ने सहकारी केन्द्रीय सङ्घ।
- (ङ) आन्तरिक राजस्व विभागसम्बद्ध संस्था वा व्यवसायीः
- (१) स्वीकृत अवकाश कोष,
 - (२) बहुमूल्य धातु वा वस्तु व्यवसायी।
- (च) संस्कृति, पर्यटन तथा नागरिक उड्डयन मन्त्रालयसम्बद्ध व्यवसायीः
- (१) क्यासिनो वा इन्टरनेट क्यासिनो व्यवसायी।
- (छ) आफ्नो ग्राहक वा पक्षको तर्फबाट देहायको कार्य गर्दा, सोको तयारी गर्दा वा सोमा संलग्न हुँदाका बखतको नोटरी पब्लिक, लेखापरीक्षक, लेखा व्यवसायी बाहेकका अन्य व्यवसायी वा त्यस्तै प्रकृतिको कार्य गर्ने अन्य व्यवसायीः
- अ. घरजग्गा खरीद बिक्री,
 - आ. ग्राहकको रकम, धितोपत्र वा अन्य सम्पत्तिको व्यवस्थापन,
 - इ. बैंक, बचत तथा धितोपत्र सम्बन्धी कार्यको व्यवस्थापन,
 - ई. कानूनी व्यक्तिको संस्थापना गर्दा वा सञ्चालन गर्दाका बखत गरिएको योगदान तथा लगानीको व्यवस्थापन,
 - उ. कानूनी व्यक्ति वा कानूनी प्रबन्धको सृजना, संस्थापना, दर्ता, लेखा, राजस्व, वित्तीय वा व्यावसायिक राय परामर्श वा सञ्चालन, व्यवस्थापन,

१. भूमि व्यवस्थापन तथा अभिलेख विभागसम्बद्धः
 - घरजग्गा खरिद वा बिक्री व्यवसायी ।
२. कम्पनी रजिष्ट्रारको कार्यालयसम्बद्धः
 - कम्पनी वा ट्रष्ट सेवा प्रदायक ।
३. नेपाल कानून व्यवसायी परिषद्सम्बद्धः
 - कानून व्यवसायी ।
४. चार्टर्ड एकाउन्टेन्ट संस्थासम्बद्धः
 - लेखापरीक्षण व्यवसायी, लेखापरीक्षक र लेखा व्यवसायी ।
५. नेपाल नोटरी पब्लिक परिषद्सम्बद्धः
 - नोटरी पब्लिक ।
६. ऐनको दफा २ को खण्ड (ढ) को उपखण्ड (४) मा माथि उल्लिखित कार्य गर्ने अन्य व्यवसायी वा पेशाकर्मी ।

(ज) अन्य

- सवारी साधन बिक्री व्यवसायी वा त्यस्तो साधन खरिद गर्न कर्जा प्रवाह गर्ने व्यवसायी,
- इन्भेष्टमेन्ट कम्पनी, इक्विटी फण्ड वा यस्तै कार्य गर्ने ।

३. नेपाल सरकारले समय समयमा तोकेका अन्य निकाय वा संस्था ।

(स्रोत: सम्पत्ति शुद्धीकरण तथा आतङ्ककारी कार्यमा वित्तीय लगानी निवारण सम्बन्धी राष्ट्रिय रणनीति तथा कार्ययोजना, २०८१/०८२ - २०८५/०८६)

अनुसूची – ३

PREDICATE/ML-TF OFFENCES AND RELATED STATUTE OF INVESTIGATION AGENCIES

S.N	Investigation Agency	Predicate/ ML-TF Offences	Related Statute
1	Department of Money Laundering Investigation	<ul style="list-style-type: none"> • Money Laundering • Terrorist Financing 	<ul style="list-style-type: none"> • Asset (Money) Laundering Prevention Act, 2014
2	Commission for the Investigation of Abuse of Authority (CIAA) (Anti-Corruption Agency)	<ul style="list-style-type: none"> • Corruption • Bribery • Unsourced Money (Related to Government Officials and Funds) • Money Laundering 	<ul style="list-style-type: none"> • Constitution of Nepal, 2015 • CIAA Act, 2002 • Prevention of Corruption Act, 2002 • Asset (Money) Laundering Prevention Act, 2014
3	Nepal Police	<ul style="list-style-type: none"> • Organized Crime • Human Trafficking • Narcotic Drugs Trafficking • Terrorism related activities • Arms and ammunition related offences • Fraud • Forgery • Counterfeiting of currency • Copyright infringement • Homicide/ Grievous Hurt • Abduction • Theft/Dacoit/Sea Piracy • Extortion • Banking Offences • Black Marketing • Gambling • Donation fund related offences • Citizen and Passport 	<ul style="list-style-type: none"> • Prevention of Organized Crime Act 2013 • Human Trafficking and Transportation (Control) Act, 2007 • Narcotic Drugs (Control) Act, 1976 • Copyright Act, 2002 • Banking offences and punishment Act, 2008 • Black Marketing And Some Other Social Offenses And Punishment Act, 1975. • Nepal Citizenship Act, 2006. • Nepal Rastra Bank Act, 2002 • Passports Act, 2019. • Donation Act, 1973. • Explosives Act, 1961 • Arms and Ammunition Act, 1962

S.N	Investigation Agency	Predicate/ ML-TF Offences	Related Statute
		<ul style="list-style-type: none"> related offences • Ancient Monument Conservation • Cooperatives related offences • Cyber Crime • Offence relating to communication, broadcasting and advertisement • Offense relating to education, health and medicine • Money Laundering 	<ul style="list-style-type: none"> • National Penal Code, 2017 (Chapter 6 on Offences Relating to Arms and Ammunitions) • Act Relating to Children, 2018 • National Penal Code, 2017 • Standard weight and Measurement Act, 1968. • Cooperatives Act, 2017 • Electronic Transaction Act, 2007 • Telecommunication Act, 1997 • Education Act, 1971 • Asset (Money) Laundering Prevention Act, 2014
4	Narcotics Control Bureau	<ul style="list-style-type: none"> • Drugs related offences 	<ul style="list-style-type: none"> • Narcotics Drugs (Control) Act, 1976
5	Department of Revenue Investigation	<ul style="list-style-type: none"> • Revenue Leakage (direct and indirect) • Smuggling (including customs, excise and revenue) • Abuse of Foreign Exchange • Hundi/Hawala • Money Laundering 	<ul style="list-style-type: none"> • Customs Act, 2007 • Excise Act, 2002. • Income Tax Act, 2002. • VAT Act 1995. • Revenue Leakage (Investigation and Control) Act, 1996. • Excise Duty Act, 2002 • Foreign Exchange Act 1962 • Asset (Money) Laundering Prevention Act, 2014
6	Department of Forest and Soil Conservation	<ul style="list-style-type: none"> • Environmental Crime • Forest related crime • Money Laundering 	<ul style="list-style-type: none"> • Forest Act, 2019 • Environment Protection Act, 2019 • National Parks and

S.N	Investigation Agency	Predicate/ ML-TF Offences	Related Statute
			Wildlife Conservation Act, 1973. <ul style="list-style-type: none"> • An Act to Regulate and Control International Trade in Endangered Wild Fauna and Flora, 2015 • Asset (Money) Laundering Prevention Act, 2014
7	Department of National Parks and Wildlife Conservation	<ul style="list-style-type: none"> • Offences related to wildlife • Money Laundering 	<ul style="list-style-type: none"> • National Parks and Wildlife Conservation Act, 1973. • An Act to Regulate and Control International Trade in Endangered Wild Fauna and Flora, 2015 • Environment Protection Act, 2019 • Asset (Money) Laundering Prevention Act, 2014
8	Department of Foreign Employment	<ul style="list-style-type: none"> • Foreign Employment related offences • Money Laundering 	<ul style="list-style-type: none"> • Foreign Employment Act, 2007 • Asset (Money) Laundering Prevention Act, 2014
9	Inland Revenue Department	<ul style="list-style-type: none"> • Tax (direct and indirect) related offences 	<ul style="list-style-type: none"> • Income Tax Act, 2002 • Excise Duty, 2002 • Value Added Tax Act, 1995
10	Department of Customs	<ul style="list-style-type: none"> • Custom related offence • Money Laundering 	<ul style="list-style-type: none"> • Customs Act, 2007
11	Nepal Bureau of Standards & Metrology	<ul style="list-style-type: none"> • Consumer Protection, Competition, supply 	<ul style="list-style-type: none"> • Standard Measurement and Weight Act, 1968
12	Department of Industry	<ul style="list-style-type: none"> • Offence related to patent, design and trademark 	<ul style="list-style-type: none"> • Patent, Design and Trade Mark Act 1965
13	Department of Commerce, Supplies	<ul style="list-style-type: none"> • Consumer Protection, Supply and Competition 	<ul style="list-style-type: none"> • Consumer Protection Act, 2018

S.N	Investigation Agency	Predicate/ ML-TF Offences	Related Statute
	&Consumer Protection	<ul style="list-style-type: none"> • Unfair Trade and business-related activities 	<ul style="list-style-type: none"> • Competition Promotion and Market Protection Act, 2007
14	Securities Board of Nepal	<ul style="list-style-type: none"> • Insider Dealing and Market Manipulation in securities and commodities 	<ul style="list-style-type: none"> • Company Act 2006 • Securities Act, 2007 • Commodities Market related Act, 2017
15	Insurance Board	<ul style="list-style-type: none"> • Insurance fraud 	<ul style="list-style-type: none"> • Insurance Act, 1992
16	Election Commission	<ul style="list-style-type: none"> • Election related offences 	<ul style="list-style-type: none"> • Election (Offences and Punishment) Act, 2015
17	Department of Immigration	<ul style="list-style-type: none"> • Immigration related offences 	<ul style="list-style-type: none"> • Immigration Act, 1992
18	Land Registration Office/ Department	<ul style="list-style-type: none"> • Offence relating to unauthorised registration of public land 	<ul style="list-style-type: none"> • Land Revenue Act, 1974

Note: After the amendment of ALPA (2080/12/30) all LEAs as stated above are responsible to undertake ML Investigation.

अनुसूची-४

विभागसँग पारस्परिक समझदारी (MOU) भएका निकायहरू

क्र.सं.	निकायको नाम
१	वित्तीय जानकारी इकाई (FIU)
२	केन्द्रीय अनुसन्धान ब्युरो
३	राष्ट्रिय निकुञ्ज तथा वन्यजन्तु संरक्षण विभाग
४	भूमि व्यवस्थापन तथा अभिलेख विभाग
५	अध्यागमन विभाग
६	यातायात व्यवस्था विभाग
७	कम्पनी रजिष्ट्रारको कार्यालय
८	काठमाडौं उपत्यका अपराध अनुसन्धान कार्यालय
९	भन्सार विभाग
१०	राजस्व अनुसन्धान विभाग
११	आन्तरिक राजस्व विभाग
१२	सहकारी विभाग
१३	उद्योग विभाग
१४	वन तथा भू-संरक्षण विभाग
१५	समाज कल्याण परिषद
१६	नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
१७	बिमा समिति
१८	बैदेशिक रोजगार विभाग
१९	अख्तियार दुरुपयोग अनुसन्धान आयोग
२०	नेपाल नोटरी पब्लिक परिषद्
२१	प्रहरी प्रधान कार्यालय
२२	लागुऔषध नियन्त्रण ब्युरो
२३	नेपाल धितोपत्र बोर्ड

अनुसूची – ५

Financial Action Task Force (FATF) ले गरेका सिफारिसहरू

THE FATF RECOMMENDATIONS

A. AML/CFT POLICIES AND COORDINATION

1. Assessing risks and applying a risk-based approach *

Countries should identify, assess, and understand the money laundering and terrorist financing risks for the country, and should take action, including designating an authority or mechanism to coordinate actions to assess risks, and apply resources, aimed at ensuring the risks are mitigated effectively. Based on that assessment, countries should apply a risk-based approach (RBA) to ensure that measures to prevent or mitigate money laundering and terrorist financing are commensurate with the risks identified. This approach should be an essential foundation to efficient allocation of resources across the anti-money laundering and countering the financing of terrorism (AML/CFT) regime and the implementation of risk-based measures throughout the FATF Recommendations. Where countries identify higher risks, they should ensure that their AML/CFT regime adequately addresses such risks. Where countries identify lower risks, they may decide to allow simplified measures for some of the FATF Recommendations under certain conditions.

Countries should also identify, assess, and understand the proliferation financing risks for the country. In the context of Recommendation 1, “proliferation financing risk” refers strictly and only to the potential breach, non-implementation or evasion of the targeted financial sanctions obligations referred to in Recommendation 7. Countries should take commensurate action aimed at ensuring that these risks are mitigated effectively, including designating an authority or mechanism to coordinate actions to assess risks, and allocate resources efficiently for this purpose. Where countries identify higher risks, they should ensure that they adequately address such risks. Where countries identify lower risks, they should ensure that the measures applied are commensurate with the level of proliferation financing risk, while still ensuring full implementation of the targeted financial sanctions as required in Recommendation 7.

Countries should require financial institutions and designated non-financial businesses and professions (DNFBPs) to identify, assess and take effective action to mitigate their money laundering, terrorist financing and proliferation financing risks.

2. National cooperation and coordination

Countries should have national AML/CFT/CPF policies, informed by the risks identified, which should be regularly reviewed, and should designate an authority or have a coordination or other mechanism that is responsible for such policies.

Countries should ensure that policy-makers, the financial intelligence unit (FIU), law enforcement authorities, supervisors and other relevant competent authorities, at the policymaking and operational levels, have effective mechanisms in place which enable them to cooperate, and, where appropriate, coordinate and exchange information domestically with each other concerning the development and implementation of policies and activities to combat money laundering, terrorist financing and the financing of proliferation of weapons of mass destruction.

B. MONEY LAUNDERING AND CONFISCATION

3. Money laundering offence *

Countries should criminalise money laundering on the basis of the Vienna Convention and the Palermo Convention. Countries should apply the crime of money laundering to all serious offences, with a view to including the widest range of predicate offences.

4. Confiscation and provisional measures *

Countries should adopt measures similar to those set forth in the Vienna Convention, the Palermo Convention, and the Terrorist Financing Convention, including legislative measures, to enable their competent authorities to freeze or seize and confiscate the following, without prejudicing the rights of *bona fide* third parties: (a) property laundered, (b) proceeds from, or instrumentalities used in or intended for use in money laundering or predicate offences, (c) property that is the proceeds of, or used in, or intended or allocated for use in, the financing of terrorism, terrorist acts or terrorist organisations, or (d) property of corresponding value.

Such measures should include the authority to: (a) identify, trace and evaluate property that is subject to confiscation; (b) carry out provisional measures, such as freezing and seizing, to prevent any dealing, transfer or disposal of such property; (c) take steps that will prevent or void actions that prejudice the country's ability to freeze or seize or recover property that is subject to confiscation; and (d) take any appropriate investigative measures.

Countries should consider adopting measures that allow such proceeds or instrumentalities to be confiscated without requiring a criminal conviction (non-conviction based confiscation), or which require an offender to demonstrate the lawful origin of the property alleged to be liable to confiscation, to the extent that such a requirement is consistent with the principles of their domestic law.

C. TERRORIST FINANCING AND FINANCING OF PROLIFERATION

5. Terrorist financing offence *

Countries should criminalise terrorist financing on the basis of the Terrorist Financing Convention, and should criminalise not only the financing of terrorist acts but also the financing of terrorist organisations and individual terrorists even in the absence of a link to a specific terrorist act or acts. Countries should ensure that such offences are designated as money laundering predicate offences.

6. Targeted financial sanctions related to terrorism and terrorist financing *

Countries should implement targeted financial sanctions regimes to comply with United Nations Security Council resolutions relating to the prevention and suppression of terrorism and terrorist financing. The resolutions require countries to freeze without delay the funds or other assets of, and to ensure that no funds or other assets are made available, directly or indirectly, to or for the benefit of, any person or entity either (i) designated by, or under the authority of, the United Nations Security Council under Chapter VII of the Charter of the United Nations, including in accordance with resolution 1267 (1999) and its successor resolutions; or (ii) designated by that country pursuant to resolution 1373 (2001).

7. Targeted financial sanctions related to proliferation *

Countries should implement targeted financial sanctions to comply with United Nations Security Council resolutions relating to the prevention, suppression and disruption of proliferation of weapons of mass destruction and its financing. These resolutions require countries to freeze without delay the funds or other assets of, and to ensure that no funds and other assets are made available, directly or indirectly, to or for the benefit of, any person or entity designated by, or under the authority of, the United Nations Security Council under Chapter VII of the Charter of the United Nations.

8. Non-profit organisations *

Countries should review the adequacy of laws and regulations that relate to non-profit organisations which the country has identified as being vulnerable to terrorist financing abuse. Countries should apply focused and proportionate measures, in line with the risk-based approach, to such non-profit organisations to protect them from terrorist financing abuse, including:

- (a) by terrorist organisations posing as legitimate entities;
- (b) by exploiting legitimate entities as conduits for terrorist financing, including for the purpose of escaping asset-freezing measures; and
- (c) by concealing or obscuring the clandestine diversion of funds intended for legitimate purposes to terrorist organisations.

PREVENTIVE MEASURES

9. Financial institution secrecy laws

Countries should ensure that financial institution secrecy laws do not inhibit implementation of the FATF Recommendations.

CUSTOMER DUE DILIGENCE AND RECORD-KEEPING

10. Customer due diligence *

Financial institutions should be prohibited from keeping anonymous accounts or accounts in obviously fictitious names.

Financial institutions should be required to undertake customer due diligence (CDD) measures when:

- (i) establishing business relations;
- (ii) carrying out occasional transactions: (i) above the applicable designated threshold (USD/EUR 15,000); or (ii) that are wire transfers in the circumstances covered by the Interpretive Note to Recommendation 16;
- (iii) there is a suspicion of money laundering or terrorist financing; or
- (iv) the financial institution has doubts about the veracity or adequacy of previously obtained customer identification data.

The principle that financial institutions should conduct CDD should be set out in law. Each country may determine how it imposes specific CDD obligations, either through law or enforceable means.

The CDD measures to be taken are as follows:

- (a) Identifying the customer and verifying that customer's identity using reliable, independent source documents, data or information.
- (b) Identifying the beneficial owner, and taking reasonable measures to verify the identity of the beneficial owner, such that the financial institution is satisfied that it knows who the beneficial owner is. For legal persons and arrangements this should include financial institutions understanding the ownership and control structure of the customer.
- (c) Understanding and, as appropriate, obtaining information on the purpose and intended nature of the business relationship.
- (d) Conducting ongoing due diligence on the business relationship and scrutiny of transactions undertaken throughout the course of that relationship to ensure that the transactions being conducted are consistent with the institution's knowledge of the customer, their business and risk profile, including, where necessary, the source of funds.

Financial institutions should be required to apply each of the CDD measures under (a) to (d) above, but should determine the extent of such measures using a risk-based approach (RBA) in accordance with the Interpretive Notes to this Recommendation and to Recommendation 1.

Financial institutions should be required to verify the identity of the customer and beneficial owner before or during the course of establishing a business relationship or conducting transactions for occasional customers. Countries may permit financial institutions to complete the verification as soon as reasonably practicable following the establishment of the relationship, where the money laundering and terrorist financing risks are effectively managed and where this is essential not to interrupt the normal conduct of business.

Where the financial institution is unable to comply with the applicable requirements under paragraphs (a) to (d) above (subject to appropriate modification of the extent of the measures on a risk-based approach), it should be required not to open the account, commence business relations or perform the transaction; or should be required to terminate the business relationship; and should consider making a suspicious transactions report in relation to the customer.

These requirements should apply to all new customers, although financial institutions should also apply this Recommendation to existing customers on the basis of materiality and risk, and should conduct due diligence on such existing relationships at appropriate times.

11. Record-keeping

Financial institutions should be required to maintain, for at least five years, all necessary records on transactions, both domestic and international, to enable them to comply swiftly with information requests from the competent authorities. Such records must be sufficient to permit reconstruction of individual transactions (including the amounts and types of currency involved, if any) so as to provide, if necessary, evidence for prosecution of criminal activity.

Financial institutions should be required to keep all records obtained through CDD measures (e.g. copies or records of official identification documents like passports, identity cards, driving licences or similar documents), account files and business correspondence, including the results of any analysis undertaken (e.g. inquiries to establish the background and purpose of complex, unusual large transactions), for at least five years after the business relationship is ended, or after the date of the occasional transaction.

Financial institutions should be required by law to maintain records on transactions and information obtained through the CDD measures.

The CDD information and the transaction records should be available to domestic competent authorities upon appropriate authority.

ADDITIONAL MEASURES FOR SPECIFIC CUSTOMERS AND ACTIVITIES

12. Politically exposed persons *

Financial institutions should be required, in relation to foreign politically exposed persons (PEPs) (whether as customer or beneficial owner), in addition to performing normal customer due diligence measures, to:

- (a) have appropriate risk-management systems to determine whether the customer or the beneficial owner is a politically exposed person;
- (b) obtain senior management approval for establishing (or continuing, for existing customers) such business relationships;
- (c) take reasonable measures to establish the source of wealth and source of funds; and
- (d) conduct enhanced ongoing monitoring of the business relationship.

Financial institutions should be required to take reasonable measures to determine whether a customer or beneficial owner is a domestic PEP or a person who is or has been entrusted with a prominent function by an international organisation. In cases of a higher risk business relationship with such persons, financial institutions should be required to apply the measures referred to in paragraphs (b), (c) and (d).

The requirements for all types of PEP should also apply to family members or close associates of such PEPs.

13. Correspondent banking *

Financial institutions should be required, in relation to cross-border correspondent banking and other similar relationships, in addition to performing normal customer due diligence measures, to:

- (a) gather sufficient information about a respondent institution to understand fully the nature of the respondent's business and to determine from publicly available information the reputation of the institution and the quality of supervision, including whether it has been subject to a money laundering or terrorist financing investigation or regulatory action;
- (b) assess the respondent institution's AML/CFT controls;
- (c) obtain approval from senior management before establishing new correspondent relationships;
- (d) clearly understand the respective responsibilities of each institution; and
- (e) with respect to "payable-through accounts", be satisfied that the respondent bank has conducted CDD on the customers having direct access to accounts of

the correspondent bank, and that it is able to provide relevant CDD information upon request to the correspondent bank.

Financial institutions should be prohibited from entering into, or continuing, a correspondent banking relationship with shell banks. Financial institutions should be required to satisfy themselves that respondent institutions do not permit their accounts to be used by shell banks.

14. Money or value transfer services *

Countries should take measures to ensure that natural or legal persons that provide money or value transfer services (MVTS) are licensed or registered, and subject to effective systems for monitoring and ensuring compliance with the relevant measures called for in the FATF Recommendations. Countries should take action to identify natural or legal persons that carry out MVTS without a license or registration, and to apply appropriate sanctions.

Any natural or legal person working as an agent should also be licensed or registered by a competent authority, or the MVTS provider should maintain a current list of its agents accessible by competent authorities in the countries in which the MVTS provider and its agents operate. Countries should take measures to ensure that MVTS providers that use agents include them in their AML/CFT programmes and monitor them for compliance with these programmes.

15. New technologies

Countries and financial institutions should identify and assess the money laundering or terrorist financing risks that may arise in relation to (a) the development of new products and new business practices, including new delivery mechanisms, and (b) the use of new or developing technologies for both new and pre-existing products. In the case of financial institutions, such a risk assessment should take place prior to the launch of the new products, business practices or the use of new or developing technologies. They should take appropriate measures to manage and mitigate those risks.

To manage and mitigate the risks emerging from virtual assets, countries should ensure that virtual asset service providers are regulated for AML/CFT purposes, and licensed or registered and subject to effective systems for monitoring and ensuring compliance with the relevant measures called for in the FATF Recommendations.

16. Wire transfers *

Countries should ensure that financial institutions include required and accurate originator information, and required beneficiary information, on wire transfers and related messages, and that the information remains with the wire transfer or related message throughout the payment chain.

Countries should ensure that financial institutions monitor wire transfers for the purpose of detecting those which lack required originator and/or beneficiary information, and take appropriate measures.

Countries should ensure that, in the context of processing wire transfers, financial institutions take freezing action and should prohibit conducting transactions with designated persons and entities, as per the obligations set out in the relevant United Nations Security Council

resolutions, such as resolution 1267 (1999) and its successor resolutions, and resolution 1373(2001), relating to the prevention and suppression of terrorism and terrorist financing.

RELIANCE, CONTROLS AND FINANCIAL GROUPS

17. Reliance on third parties *

Countries may permit financial institutions to rely on third parties to perform elements (a)-(c) of the CDD measures set out in Recommendation 10 or to introduce business, provided that the criteria set out below are met. Where such reliance is permitted, the ultimate responsibility for CDD measures remains with the financial institution relying on the third party.

The criteria that should be met are as follows:

- (a) A financial institution relying upon a third party should immediately obtain the necessary information concerning elements (a)-(c) of the CDD measures set out in Recommendation 10.
- (b) Financial institutions should take adequate steps to satisfy themselves that copies of identification data and other relevant documentation relating to the CDD requirements will be made available from the third party upon request without delay.
- (c) The financial institution should satisfy itself that the third party is regulated, supervised or monitored for, and has measures in place for compliance with, CDD and record-keeping requirements in line with Recommendations 10 and 11.
- (d) When determining in which countries the third party that meets the conditions can be based, countries should have regard to information available on the level of country risk.

When a financial institution relies on a third party that is part of the same financial group, and (i) that group applies CDD and record-keeping requirements, in line with Recommendations 10, 11 and 12, and programmes against money laundering and terrorist financing, in accordance with Recommendation 18; and (ii) where the effective implementation of those CDD and record-keeping requirements and AML/CFT programmes is supervised at a group level by a competent authority, then

relevant competent authorities may consider that the financial institution applies measures under (b) and (c) above through its group programme, and may decide that (d) is not a necessary precondition to reliance when higher country risk is adequately mitigated by the group AML/CFT policies.

18. Internal controls and foreign branches and subsidiaries *

Financial institutions should be required to implement programmes against money laundering and terrorist financing. Financial groups should be required to implement group-wide programmes against money laundering and terrorist financing, including policies and procedures for sharing information within the group for AML/CFT purposes.

Financial institutions should be required to ensure that their foreign branches and majority-owned subsidiaries apply AML/CFT measures consistent with the home country requirements implementing the FATF Recommendations through the financial groups' programmes against money laundering and terrorist financing.

19. Higher-risk countries *

Financial institutions should be required to apply enhanced due diligence measures to business relationships and transactions with natural and legal persons, and financial institutions, from countries for which this is called for by the FATF. The type of enhanced due diligence measures applied should be effective and proportionate to the risks.

Countries should be able to apply appropriate countermeasures when called upon to do so by the FATF. Countries should also be able to apply countermeasures independently of any call by the FATF to do so. Such countermeasures should be effective and proportionate to the risks.

REPORTING OF SUSPICIOUS TRANSACTIONS

20. Reporting of suspicious transactions *

If a financial institution suspects or has reasonable grounds to suspect that funds are the proceeds of a criminal activity, or are related to terrorist financing, it should be required, by law, to report promptly its suspicions to the financial intelligence unit (FIU).

21. Tipping-off and confidentiality

Financial institutions, their directors, officers and employees should be:

- (a) protected by law from criminal and civil liability for breach of any restriction on disclosure of information imposed by contract or by any legislative,

regulatory or administrative provision, if they report their suspicions in good faith to the FIU, even if they did not know precisely what the underlying criminal activity was, and regardless of whether illegal activity actually occurred; and

- (b) prohibited by law from disclosing (“tipping-off”) the fact that a suspicious transaction report (STR) or related information is being filed with the FIU. These provisions are not intended to inhibit information sharing under Recommendation 18.

DESIGNATED NON-FINANCIAL BUSINESSES AND PROFESSIONS

22. DNFBPs: customer due diligence *

The customer due diligence and record-keeping requirements set out in Recommendations 10, 11, 12, 15, and 17, apply to designated non-financial businesses and professions (DNFBPs) in the following situations:

- (a) Casinos – when customers engage in financial transactions equal to or above the applicable designated threshold.
- (b) Real estate agents – when they are involved in transactions for their client concerning the buying and selling of real estate.
- (c) Dealers in precious metals and dealers in precious stones – when they engage in any cash transaction with a customer equal to or above the applicable designated threshold.
- (d) Lawyers, notaries, other independent legal professionals and accountants – when they prepare for or carry out transactions for their client concerning the following activities:
 - buying and selling of real estate;
 - managing of client money, securities or other assets;
 - management of bank, savings or securities accounts;
 - organisation of contributions for the creation, operation or management of companies;
 - creation, operation or management of legal persons or arrangements, and buying and selling of business entities.
- (e) Trust and company service providers – when they prepare for or carry out transactions for a client concerning the following activities:
 - acting as a formation agent of legal persons;
 - acting as (or arranging for another person to act as) a director or secretary of a company, a partner of a partnership, or a similar position in relation to other legal persons;
 - providing a registered office, business address or accommodation, correspondence or administrative address for a company, a partnership or any other legal person or arrangement;

- acting as (or arranging for another person to act as) a trustee of an express trust or performing the equivalent function for another form of legal arrangement;
- acting as (or arranging for another person to act as) a nominee shareholder for another person.

23. DNFBCs: Other measures *

The requirements set out in Recommendations 18 to 21 apply to all designated non-financial businesses and professions, subject to the following qualifications:

- (a) Lawyers, notaries, other independent legal professionals and accountants should be required to report suspicious transactions when, on behalf of or for a client, they engage in a financial transaction in relation to the activities described in paragraph (d) of Recommendation 22. Countries are strongly encouraged to extend the reporting requirement to the rest of the professional activities of accountants, including auditing.
- (b) Dealers in precious metals and dealers in precious stones should be required to report suspicious transactions when they engage in any cash transaction with a customer equal to or above the applicable designated threshold.
- (c) Trust and company service providers should be required to report suspicious transactions for a client when, on behalf of or for a client, they engage in a transaction in relation to the activities referred to in paragraph (e) of Recommendation 22.

E. TRANSPARENCY AND BENEFICIAL OWNERSHIP OF LEGAL PERSONS AND ARRANGEMENTS

24. Transparency and beneficial ownership of legal persons *

Countries should assess the risks of misuse of legal persons for money laundering or terrorist financing, and take measures to prevent their misuse. Countries should ensure that there is adequate, accurate and up-to-date information on the beneficial ownership and control of legal persons that can be obtained or accessed rapidly and efficiently by competent authorities, through either a register of beneficial ownership or an alternative mechanism. Countries should not permit legal persons to issue new bearer shares or bearer share warrants, and take measures to prevent the misuse of existing bearer shares and bearer share warrants. Countries should take effective measures to ensure that nominee shareholders and directors are not misused for money laundering or terrorist financing. Countries should consider facilitating access to beneficial ownership and control information by financial institutions and DNFBCs undertaking the requirements set out in Recommendations 10 and 22.

25. Transparency and beneficial ownership of legal arrangements *

Countries should take measures to prevent the misuse of legal arrangements for money laundering or terrorist financing. In particular, countries should

ensure that there is adequate, accurate and timely information on express trusts, including information on the settlor, trustee and beneficiaries, that can be obtained or accessed in a timely fashion by competent authorities. Countries should consider measures to facilitate access to beneficial ownership and control information by financial institutions and DNFBPs undertaking the requirements set out in Recommendations 10 and 22.

F. POWERS AND RESPONSIBILITIES OF COMPETENT AUTHORITIES, AND OTHER INSTITUTIONAL MEASURES

REGULATION AND SUPERVISION

26. Regulation and supervision of financial institutions *

Countries should ensure that financial institutions are subject to adequate regulation and supervision and are effectively implementing the FATF Recommendations. Competent authorities or financial supervisors should take the necessary legal or regulatory measures to prevent criminals or their associates from holding, or being the beneficial owner of, a significant or controlling interest, or holding a management function in, a financial institution. Countries should not approve the establishment, or continued operation, of shell banks.

For financial institutions subject to the Core Principles, the regulatory and supervisory measures that apply for prudential purposes, and which are also relevant to money laundering and terrorist financing, should apply in a similar manner for AML/CFT purposes. This should include applying consolidated group supervision for AML/CFT purposes.

Other financial institutions should be licensed or registered and adequately regulated, and subject to supervision or monitoring for AML/CFT purposes, having regard to the risk of money laundering or terrorist financing in that sector. At a minimum, where financial institutions provide a service of money or value transfer, or of money or currency changing, they should be licensed or registered, and subject to effective systems for monitoring and ensuring compliance with national AML/CFT requirements.

27. Powers of supervisors

Supervisors should have adequate powers to supervise or monitor, and ensure compliance by, financial institutions with requirements to combat money laundering and terrorist financing, including the authority to conduct inspections. They should be authorised to compel production of any information from financial institutions that is relevant to monitoring such compliance, and to impose sanctions, in line with Recommendation 35, for failure to comply with such requirements. Supervisors should have powers to impose a range of disciplinary and financial sanctions, including the power to withdraw, restrict or suspend the financial institution's license, where applicable.

28. Regulation and supervision of DNFBPs *

Designated non-financial businesses and professions should be subject to regulatory and supervisory measures as set out below.

- (a) Casinos should be subject to a comprehensive regulatory and supervisory regime that ensures that they have effectively implemented the necessary AML/CFT measures. At a minimum:
- casinos should be licensed;
 - competent authorities should take the necessary legal or regulatory measures to prevent criminals or their associates from holding, or being the beneficial owner of, a significant or controlling interest, holding a management function in, or being an operator of, a casino; and
 - competent authorities should ensure that casinos are effectively supervised for compliance with AML/CFT requirements.
- (b) Countries should ensure that the other categories of DNFBPs are subject to effective systems for monitoring and ensuring compliance with AML/CFT requirements. This should be performed on a risk-sensitive basis. This may be performed by (a) a supervisor or (b) by an appropriate self-regulatory body (SRB), provided that such a body can ensure that its members comply with their obligations to combat money laundering and terrorist financing.

The supervisor or SRB should also (a) take the necessary measures to prevent criminals or their associates from being professionally accredited, or holding or being the beneficial owner of a significant or controlling interest or holding a management function, e.g. through evaluating persons on the basis of a “fit and proper” test; and (b) have effective, proportionate, and dissuasive sanctions in line with Recommendation 35 available to deal with failure to comply with AML/CFT requirements.

OPERATIONAL AND LAW ENFORCEMENT

29. Financial intelligence units *

Countries should establish a financial intelligence unit (FIU) that serves as a national centre for the receipt and analysis of: (a) suspicious transaction reports; and (b) other information relevant to money laundering, associated predicate offences and terrorist financing, and for the dissemination of the results of that analysis. The FIU should be able to obtain additional information from reporting entities, and should have access on a timely basis to the financial, administrative and law enforcement information that it requires to undertake its functions properly.

30. Responsibilities of law enforcement and investigative authorities *

Countries should ensure that designated law enforcement authorities have responsibility for money laundering and terrorist financing investigations within the framework of national AML/CFT policies. At least in all cases related to major proceeds-generating offences, these designated law enforcement authorities should develop a pro-active parallel financial investigation when pursuing money laundering, associated predicate offences and terrorist financing. This should include cases where the associated predicate offence occurs outside their jurisdictions. Countries should ensure that competent authorities have responsibility for expeditiously identifying, tracing and initiating actions to freeze and seize property that is, or may become, subject to confiscation, or is suspected of being proceeds of crime. Countries should also make use, when necessary, of permanent or temporary multi-disciplinary groups specialised in financial or asset investigations. Countries should ensure that, when necessary,

cooperative investigations with appropriate competent authorities in other countries take place.

31. Powers of law enforcement and investigative authorities

When conducting investigations of money laundering, associated predicate offences and terrorist financing, competent authorities should be able to obtain access to all necessary documents and information for use in those investigations, and in prosecutions and related actions. This should include powers to use compulsory measures for the production of records held by financial institutions, DNFBPs and other natural or legal persons, for the search of persons and premises, for taking witness statements, and for the seizure and obtaining of evidence.

Countries should ensure that competent authorities conducting investigations are able to use a wide range of investigative techniques suitable for the investigation of money laundering, associated predicate offences and terrorist financing. These investigative techniques include: undercover operations, intercepting communications, accessing computer systems and controlled delivery. In addition, countries should have effective mechanisms in place to identify, in a timely manner, whether natural or legal persons hold or control accounts. They should also have mechanisms to ensure that competent authorities have a process to identify assets without prior notification to the owner. When conducting investigations of money laundering, associated predicate offences and terrorist financing, competent authorities should be able to ask for all relevant information held by the FIU.

32. Cash couriers *

Countries should have measures in place to detect the physical cross-border transportation of currency and bearer negotiable instruments, including through a declaration system and/or disclosure system.

Countries should ensure that their competent authorities have the legal authority to stop or restrain currency or bearer negotiable instruments that are suspected to be related to terrorist financing, money laundering or predicate offences, or that are falsely declared or disclosed.

Countries should ensure that effective, proportionate and dissuasive sanctions are available to deal with persons who make false declaration(s) or disclosure(s). In cases where the currency or bearer negotiable instruments are related to terrorist financing, money laundering or predicate offences, countries should also adopt measures, including legislative ones consistent with Recommendation 4, which would enable the confiscation of such currency or instruments.

GENERAL REQUIREMENTS

33. Statistics

Countries should maintain comprehensive statistics on matters relevant to the effectiveness and efficiency of their AML/CFT systems. This should include statistics on the STRs received and disseminated; on money laundering and terrorist financing investigations, prosecutions and convictions; on property frozen, seized and confiscated; and on mutual legal assistance or other international requests for cooperation.

34. Guidance and feedback

The competent authorities, supervisors and SRBs should establish guidelines, and provide feedback, which will assist financial institutions and designated non-financial businesses and professions in applying national measures to combat money laundering and terrorist financing, and, in particular, in detecting and reporting suspicious transactions.

SANCTIONS

35. Sanctions

Countries should ensure that there is a range of effective, proportionate and dissuasive sanctions, whether criminal, civil or administrative, available to deal with natural or legal persons covered by Recommendations 6, and 8 to 23, that fail to comply with AML/CFT requirements. Sanctions should be applicable not only to financial institutions and DNFBPs, but also to their directors and senior management.

G. INTERNATIONAL COOPERATION

36. International instruments

Countries should take immediate steps to become party to and implement fully the Vienna Convention, 1988; the Palermo Convention, 2000; the United Nations

Convention against Corruption, 2003; and the Terrorist Financing Convention, 1999. Where applicable, countries are also encouraged to ratify and implement other relevant international conventions, such as the Council of Europe Convention on Cybercrime, 2001; the Inter-American Convention against Terrorism, 2002; and the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism, 2005.

37. Mutual legal assistance

Countries should rapidly, constructively and effectively provide the widest possible range of mutual legal assistance in relation to money laundering, associated predicate offences and terrorist financing investigations, prosecutions, and related proceedings. Countries should have an adequate legal basis for providing assistance and, where appropriate, should have in place treaties, arrangements or other mechanisms to enhance cooperation. In particular, countries should:

- (a) Not prohibit, or place unreasonable or unduly restrictive conditions on, the provision of mutual legal assistance.
- (b) Ensure that they have clear and efficient processes for the timely prioritisation and execution of mutual legal assistance requests. Countries should use a central authority, or another established official mechanism, for effective transmission and execution of requests. To monitor progress on requests, a case management system should be maintained.
- (c) Not refuse to execute a request for mutual legal assistance on the sole ground that the offence is also considered to involve fiscal matters.
- (d) Not refuse to execute a request for mutual legal assistance on the grounds that laws require financial institutions or DNFBPs to maintain secrecy or confidentiality (except where the relevant information that is sought is held in circumstances where legal professional privilege or legal professional secrecy applies).
- (e) Maintain the confidentiality of mutual legal assistance requests they receive and the information contained in them, subject to fundamental principles of domestic law, in order to protect the integrity of the investigation or inquiry. If the requested country cannot comply with the requirement of confidentiality, it should promptly inform the requesting country.

Countries should render mutual legal assistance, notwithstanding the absence of dual criminality, if the assistance does not involve coercive actions. Countries should consider adopting such measures as may be necessary to enable them to provide a wide scope of assistance in the absence of dual criminality.

Where dual criminality is required for mutual legal assistance, that requirement should be deemed to be satisfied regardless of whether both countries place the offence within the same category of offence, or denominate the offence by the same

terminology, provided that both countries criminalise the conduct underlying the offence.

Countries should ensure that, of the powers and investigative techniques required under Recommendation 31, and any other powers and investigative techniques available to their competent authorities:

- (a) all those relating to the production, search and seizure of information, documents or evidence (including financial records) from financial institutions or other persons, and the taking of witness statements; and
- (b) a broad range of other powers and investigative techniques;

are also available for use in response to requests for mutual legal assistance, and, if consistent with their domestic framework, in response to direct requests from foreign judicial or law enforcement authorities to domestic counterparts.

To avoid conflicts of jurisdiction, consideration should be given to devising and applying mechanisms for determining the best venue for prosecution of defendants in the interests of justice in cases that are subject to prosecution in more than one country.

Countries should, when making mutual legal assistance requests, make best efforts to provide complete factual and legal information that will allow for timely and efficient execution of requests, including any need for urgency, and should send requests using expeditious means. Countries should, before sending requests, make best efforts to ascertain the legal requirements and formalities to obtain assistance.

The authorities responsible for mutual legal assistance (e.g. a Central Authority) should be provided with adequate financial, human and technical resources. Countries should have in place processes to ensure that the staff of such authorities maintain high professional standards, including standards concerning confidentiality, and should be of high integrity and be appropriately skilled.

38. Mutual legal assistance: freezing and confiscation *

Countries should ensure that they have the authority to take expeditious action in response to requests by foreign countries to identify, freeze, seize and confiscate property laundered; proceeds from money laundering, predicate offences and terrorist financing; instrumentalities used in, or intended for use in, the commission of these offences; or property of corresponding value. This authority should include being able to respond to requests made on the basis of non-conviction-based confiscation proceedings and related provisional measures, unless this is inconsistent with fundamental principles of their domestic law. Countries should also have effective mechanisms for managing such property, instrumentalities or property of corresponding value, and arrangements for coordinating seizure and confiscation proceedings, which should include the sharing of confiscated assets.

39. Extradition

Countries should constructively and effectively execute extradition requests in relation to money laundering and terrorist financing, without undue delay. Countries should also take all possible measures to ensure that they do not provide safe havens for individuals charged with the financing of terrorism, terrorist acts or terrorist organisations. In particular, countries should:

- (a) ensure money laundering and terrorist financing are extraditable offences;
- (b) ensure that they have clear and efficient processes for the timely execution of extradition requests including prioritisation where appropriate. To monitor progress of requests a case management system should be maintained;
- (c) not place unreasonable or unduly restrictive conditions on the execution of requests; and
- (d) ensure they have an adequate legal framework for extradition.

Each country should either extradite its own nationals, or, where a country does not do so solely on the grounds of nationality, that country should, at the request of the country seeking extradition, submit the case, without undue delay, to its competent authorities for the purpose of prosecution of the offences set forth in the request. Those authorities should take their decision and conduct their proceedings in the same manner as in the case of any other offence of a serious nature under the domestic law of that country. The countries concerned should cooperate with each other, in particular on procedural and evidentiary aspects, to ensure the efficiency of such prosecutions.

Where dual criminality is required for extradition, that requirement should be deemed to be satisfied regardless of whether both countries place the offence within the same category of offence, or denominate the offence by the same terminology, provided that both countries criminalise the conduct underlying the offence.

Consistent with fundamental principles of domestic law, countries should have simplified extradition mechanisms, such as allowing direct transmission of requests for provisional arrests between appropriate authorities, extraditing persons based only on warrants of arrests or judgments, or introducing a simplified extradition of consenting persons who waive formal extradition proceedings. The authorities responsible for extradition should be provided with adequate financial, human and technical resources. Countries should have in place processes to ensure that the staff of such authorities maintain high professional standards, including standards concerning confidentiality, and should be of high integrity and be appropriately skilled.

40. Other forms of international cooperation *

Countries should ensure that their competent authorities can rapidly, constructively and effectively provide the widest range of international cooperation in relation to money laundering, associated predicate offences and terrorist financing. Countries should do so both spontaneously and upon request, and there should be a lawful basis for providing cooperation.

Countries should authorise their competent authorities to use the most efficient means to cooperate. Should a competent authority need bilateral or multilateral agreements or arrangements, such as a Memorandum of Understanding (MOU), these should be negotiated and signed in a timely way with the widest range of foreign counterparts. Competent authorities should use clear channels or mechanisms for the effective transmission and execution of requests for information or other types of assistance. Competent authorities should have clear and efficient processes for the prioritisation and timely execution of requests, and for safeguarding the information received.

** Recommendations marked with an asterisk have interpretive notes, which should be read in conjunction with the recommendation.*

अनुसूची - ६
विभागबाट दर्ता भएका मुद्दाको विवरण

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरु मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
१	२०६६/३/२०	मिनबहादुर घले	३०००००।-	भन्सार, अन्तशुल्क	२०६६/११/१०		३०००००।-	३०००००।-	
२	२०६७/११/२३	WU-LIXIANG चिनीया नागरिक	६७४५००००।-	मुद्रा बैङ्किङ	२०६८/२/१९		६७४५००००।-	६७४५००००।-	
३	२०६८/२/१६	शान्ति तामाङ	२७०००००।-	लागुऔषध	२०६९/१/२१	शुरु अदालतबाट अन्तिम भएको।	२७०००००।	२७०००००।-	१ वर्ष
४	२०६८/१०/६	SILANG LUOBU चिनिया नागरिक	२२०००००।-	मुद्रासम्बन्धी	२०६९/८/८		२२०००००।-	२२०००००।-	१ वर्ष
५	२०६८/१०/२६	LIUXUELIN चिनिया नागरिक	४३५००००।-	वन्यजन्तुसम्बन्धी	२०६९/८/१९		२१२५०००।-	२००००००।-	१ वर्ष
६	२०६८/११/५	निरंजन होजाई भन्ने निर्मल राई	८६३४७४७४।०९	नागरिता मुद्रासम्बन्धी	२०७०/९/१९	२०७२/१०/ ११	१९२४४३।७२ को बैङ्क मौज्दात रु.३९३०५५२।८ ४ को घरजग्गा	८६३४७४७४।०९	४ वर्ष
		सरिता गिरी	४५१८२३०६।-				रु.१५९८०४०६। ०९ मौज्दात,	२२५९११५३।-	२ वर्ष

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
							१६३१९००१- को घरजग्गा, स्कुटर र ल्यापटप		
		राजु गिरी सेती गिरी रामचन्द्र गिरी सीता गिरी					सफाई		
७	२०६८/१२/१९	धर्मवीर पासवान	२०५००२०१-		२०६९/३/१९		बिगो बराबर जरिवाना, बिगो जफत र एक वर्ष कैद हुने ठहरी शुरुवाट भएको फैसला उपर सर्वोच्च अदालतबाट मिति २०७३/९/३ मा सफाई पाउने ठहरी फैसला।		
८	२०६९/२/१९	उमेश कुमार शर्मा			२०६९/१२/१९		४०००००१-	४०००००१-	१

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरु मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		आदित्य कुमार शर्मा	७८००००।-				७८००००।-	७८००००।-	१
		मुकेश कुमार शर्मा	१४४३१७००।-				८४००००।-	१४४३१७१०।	२
		प्रेक्षा शर्मा					सफाई		
		राजेश कुमार कुशवाह	४७६०९३०।-				सफाई		
		छोटेलाल महतो	६५९०५०।-				सफाई		
		कृष्ण भगवान कोइरी	५२६२०५०।-				सफाई		
		दिनानाथ महतो	६८५४६९०।-				सफाई		
		चन्द्रिका प्र कोइरी					सफाई		
		बंकाबहादुर महतो	७२९६८५०।-				सफाई		
		लक्ष्मी राउत बरही	२७२४५००।-				सफाई		
		विनोद कुमार चौरसीया	२५००५००।-				सफाई		

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरु मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		अशोक कुमार कुशवाह	५६२२९३०१-				सफाई		
		सुरेश कुमार कुशवाह	२६९३९४०१-				सफाई		
९	२०६९/१/२५	जितेन्द्र कुमार	४०३७८३९४।९७				४५३०८०१-	४०३७८३९४।९७	१ वर्ष
		ममता साह	३३२५५९२।	वैङ्कट	२०७०/३/३०				
		वविता कुमारी	३००२६५९।२०			विभिन्न खाताहरु जफत		कसूरबाट सफाई	
		राजपतिदेवी कलवार	२५५८४२२।४४			विभिन्न खाताहरु जफत		कसूरबाट सफाई	
		मेघाकुमारी कलवार	२०५०५९७।५५			विभिन्न खाताहरु जफत		कसूरबाट सफाई	
		मुकेश कुमार साह	९९२८४३८।४६			विभिन्न खाताहरु जफत		कसूरबाट सफाई	
		अनिता कुमारी	३९५५५५२।६६			विभिन्न खाताहरु जफत		कसूरबाट सफाई	
		कान्तिदेवी कलवार	२३८९७०७।६९			विभिन्न खाताहरु जफत		कसूरबाट सफाई	
		सरोजदेवी	२६०२९७९।९०			विभिन्न खाताहरु		कसूरबाट सफाई	

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		कलवार			जफत				
		रूपकुमारी साह	२३२६९९७।८६		विभिन्न खाताहरु जफत		कसूरबाट सफाई		
		मनिषा साह	११३९६४०।५०		विभिन्न खाताहरु जफत		कसूरबाट सफाई		
		ओमप्रकाश कुसवाह	३५७३३१०।४६		विभिन्न खाताहरु जफत		कसूरबाट सफाई		
		प्रभात कु चौरसिया	१३६७९९८।१४		विभिन्न खाताहरु जफत		कसूरबाट सफाई		
		राजकिशोर प्रसाद	१२३२५९९।४२		विभिन्न खाताहरु जफत		कसूरबाट सफाई		
		धनन्जय गुप्ता	१३६७४७९।०७		विभिन्न खाताहरु जफत		कसूरबाट सफाई		
१०	२०६९/२/३१	फुर्निमा शेर्पा	४९०००००।-	क्यास	२०६९/५/१३		४९०००००।-	कसूरबाट सफाई	
११	२०६९/४/३	प्रदीप कुमार रस्तोगी	२१५३३७३७।-	बैङ्किङ कसूर	२०७०/१/२२		६३६।८५	२१५३३७३७।-	२ वर्ष
१२	२०६९/६/१०	उत्तम महर्जन	१३३२४००८२।-	ठगी	२०७१/११/१२		१२००००००।-		२ वर्ष
१३	२०६९/९/१९	दावा टाँसी लामा	२१८५५६००।-	राजस्व चुहावट				२१८५५६००।-	२ वर्ष

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
१४	२०६९/५/१५	बाल्मिकी कुमार सोनार गेलु कुमार साह अमरकिशोर प्रसाद	बाल्मिकि- १५४०००० गेलु-१०००००० अमर- २५५४०००	Unkonwom cash	२०७०/४/३० (गेलु र बाल्मिकीलाई सफाई)		२५५४०००१-	२५५४०००१-	--
१५	२०६८/७/३०	सुनील जैसवाल श्रवण साह	१९२००००१- ९२००००१-	Unkonwom cash	२०७०/३/१९	२०७०/३/२६	दुवै प्रतिवादीलाई बिगो बराबर जरिवाना १ वर्ष कैद र बिगो जफत हुने ठहर भएकोमा सर्वोच्च अदालतबाट सफाई पाउने ठहरी फैसला।	विशेषको फैसला उल्टि भई सफाई	
१६	२०६९/६/२९	शेखर कुमार रुंगाटा मुकेश कुमार यादव	२२७४०००१-	राजस्व चुहावट विदेशी विनिमय र मुद्रा	२०६९/११/२२	२०७२/९/७	२२७४०००१-	२२७४०००१-	१ वर्ष
१७	२०७०/१/३०	अशोक कारख माधव कुमार भगत	१८१००००१-	Unknwon cash	२०७०/९/२	२०७३/४/२	१८१००००१-	८६००००१-	१ वर्ष
								९५००००१-	१ वर्ष

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरु मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
१८	२०६९/११/१३	पोपट मदन	१७२९२४३।-				अभियोग दावी बमोजिम ठहरी फैसला।	वाँकी	
१९	२०७०/२/५	पशुराम बस्नेत अन्जुसिंह बस्नेत	११६१४१९७७।-		२०७४/१२/२५	२०७८/५/२४	अभियोग दावी बाट सफाई पाउने ठहर।	अभियोग दावीबाट सफाई	
२०	२०७०/२/५	दिपक मनाङ्गे भन्ने राजिव गुरुङ र पासाङ डोमा गुरुङ	१४७३३१८०६।-		२०७४/५/४		अभियोग दावीबाट सफाई पाउने ठहर।		
२१	२०७०/२/५	चक्रे मिलन भन्ने मिलन गुरुङ र इन्दिरा घले	७०८१७२६६।-		२०७४/१०/४		सफाई पाउने ठहर।		
२२	२०७०/२/५	गणेश लामा लक्ष्मी लामा पालसाङ लामा रन्जु लामा विनोद लामा राकेश लामा	२७०१५१०५८। ६०		२०७४/४/२४		गणेश लामालाई रू. १४०५००००।-	१४०५००००।-	१ वर्ष

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
२३	२०७०/२/५	अभिषेक गिरी अनिषा गिरी	२९४४६५८८।७३		२०७५/३/५		अभियोग दावीबाट सफाई पाउने ठहर।		
२४	२०७०	ओमप्रकाश चौधरी	३८८२४००।-	Unkown source cash	२०७९/४/२		३८८२४००।-	३८८२४००।-	२ वर्ष
		विजय कुमार कुसवाह रमेश कुमार अग्रवाल नीलमदेवी अग्रवाल							सफाई
२५	२०७०/५/१६	सुचेन्द्र श्रेष्ठ	७००००००।-	Unkown source cash	२०७९/५/१९		७००००००।- मो.सा थान-१	१४००००००।-	२
२६	२०७०	हरेन्द्र यादव	२९२७५००।-	राजस्व	२०७०/१२/१०	२०७३/९/१९	सफाई		
२७	२०७९/३/२७	शंकरप्रसाद गुरागाई		आतङ्ककारी कार्यमा वित्तीय लगानी	२०७४/४/२६			१२७८९९५०।-	१८ महिना
		शान्ति तामाङ भन्ने हेमन्त	५९९५६६०।-		२०७४/४/२६	२०७६/४/२८	५९९५६६०।-	२५५७८३००।-	३

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला					
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद	
		शर्मा								
		सुरेश अधिकारी						३७०८८००१-	१.६	
		Laishram Jiten singh					सफाई			
		RAj Singh					सफाई			
		कुमार चौहान						१७५६८००१-	१.६	
		कर्णजीत रोकाया						१७५६८००१-	१.६	
		राजेश भट्टराई						१७५६८००१-	१.६	
		सीता भट्टराई						१७५६८००१-	१.६	
		सोमनाथ चौहान					सफाई			
२८	२०७१/४/१४	समिर अधिकारी	९८३०५०।६३	बैङ्किङ कसूर (STR)	२०७२/७/२२		६५०।६३	९८३०५०।६३		
२९	२०७२/११/१२	रविराज श्रेष्ठ	१२४३२०४६।१४	विदेशी विनिमय अचचलन	२०७५/१०/९		सफाई			
		सोवित कार्की		तथा राजस्व चुहावट					६ महिना	
		राजेश अग्रवाल			शुरू तहबाट अन्तिम					१ वर्ष
		विनोद कुमार सोनी								६ महिना

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरु मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		मुरारीलाल गोयल					सफाई		
३०	२०७३/१/२२	सुनील अग्रवाल दीपक अग्रवाल	५२०००००१-		२०७५/५/४		३६६३६७२।२८	कसूर तथा जरिवाना कायम नभएको।	
३१	२०७३/२/१३	बिचन यादव	१११३७००१-	Unkown source cash	२०७५/३/२७		१११३७००१-	१११३७००१-	१ वर्ष
		शिव कुमार महतो					सफाई	सफाई	-
३२	२०७३/४/१७	बालु जगन्नाथ घाङ्गे	२१९०३७२९।७०	Unkown source cash	२०७४/१२/१२	शुरुवाट अन्तिम	२१९०३७२९।७०	४३८०७४५९।	२ वर्ष
३३		प्रदीप कुमार रस्तोगी	१६८५७४०१-	विदेशी विनिमय अपचलन	२०७०/५/४		-	१६८५७४०१-	१ वर्ष
		श्याम मर्डि							
३४	२०७४/२/२०	मनराज गुरुड प्रमेश चौहान	६०५९६३२६।२० ४२०२३९९		२०७९-०३-१२		-	- सफाई भएको	-
३५	२०७३/१२/११	बज्रेश कुमार जयसवाल	४२५२७४०१-	विदेशी विनिमय अपचलन (STR)	२०७५/७/१२		४२५२७४०१-	४२५२७४०१-	१ वर्ष
३६	२०७३/८/७	नन्द कुमार	३५८९२५७१-		२०७५-०२-२१		१२९५५००१-	२५९९०००१-	२

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		पटेल							
३७	२०७३/११/१८	बलरामप्रसाद गुसा र सन्तोष कुमार साह	७३३०५००१-	राजस्व चुहावट	२०७४/११/१७		७३३०५००१-	१४६६१०००१-	२
३८	२०७४/१/१४	श्री पुजनराम मोची	३७९८०००१-	Unkown source cash	२०७४-१२-१२	स.अ.बाट फैसला भइसकेको।	३७९८०००१-	३७९८०००१।	१
		शुरुवाट अन्तिम				७५९६०००१-		२	
३९	२०७४/५/२५	रोहित भनिने दिनेश खड्का	४२५००००१-	किर्ते	२०७५/८/३		४२५००००१-	८५०००००१- ४ लाख असुल	२ १.१०.२ ६ असुल
४०	२०७४/१२/१५	संजय कुमार साह	३१५९२५०३४। ४६	भ्रष्टाचार समेत (PEPs)	२०७६/११/२९		१४२५०१७१६। ३६	२८५००३४३२। ७२	५
		रंगिला कुमारी साह	७९२९६८१९।	Attachment Proceeds					२.६
		साधु साह सुडी	९१७९७०८२।८०					२.६	
		दुलारी देवी साह	३५१८१८७७।२०						
		रामकुमार सह	७५१६८५७।-					१.८	
		मनोज कुमार	१२७२४८४०।५०						

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		सिंह							
		नीलम सिंह	८६१८०००१-						
		ओमप्रकाश यादव	३५५८०००१-						२.६
		राममिलन राउत	३१०००००१-						२.६
		सुजित कुमार पाण्डे	४२०३००१६०						२.६
		बबिता पंजियार	४८३५०००१-						
		चैतन्यराज साह							
		प्रेमराज साह							
४१	२०७५/३/१२	गुड्डु कुमार रामबाबु प्रसाद जयसवाल	४००००००१- ४००००००१-	Unkown source cash		२०७९/१२/ ०४	४००००००१- सफाई	८००००००१- -	२ वर्ष -
४२	२०७५/३/२५	विशाल बर्मा कुट्टुस खाँ	५००००००१-	Unkown source cash	२०७५/९/१		५००००००१-		
४३	२०७५/४/४	विकास भन्ने विक्रम कुमार	१००००००१-			२०७६/०८/ ०३	१००००००१-	१३३३३३३३१-	१.४
४४	२०७५/७/८	समसुल होदा	५४५०००१-	आतङ्ककारी	२०८०/८/२८			२७२५००००१-	१२

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरु मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		वृजकिशोर गिरी		कार्यमा वित्तीय लगानी	२०८०/८/२८			२७२५००००।-	१२
		मोजाहिर अंसारी			सफाई				
		अशिष सिंह			सफाई				
		उमेश कुमार कुर्मी			सफाई				
		राजकिशोर गिरी			सफाई				
		धिरज कुमार पाल			सफाई				
४५	२०७५/७/१३	शिवरतन पोद्दार	२५५००००।-	Unkown source cash	२०७७/१२/२४		२५५००००।-	२५५००००१।-	१ वर्ष
४६	२०७५/९/१	तपन घोष सुमन श्रेष्ठ	११२९१०२।२२ आधा	ठगी तथा संगठित अपराध (कायम भएको सम्बद्ध कसूर विद्युत चोरी)	नभएको।			सफाई पाउने ठहरी भएको। २०७७-१०-५ मा शुरु विशेष अदालतबाट फैसला भएको।	
	२०७५/११/१३	ग्यांजो शेर्पा LI XIAOFENG	१३०००००० १३००००००।-	डाँका समेत	२०७९/५/३०		१३००००००।-	कसूरबाट सफाई भई वीगो जफत	-
४७	२०७५/११/१३	प्रेमा शेर्पा	६५०००००।-						

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
४८	२०७६/१/११	मधुकुमारी चौधरी विनोद कुमार गुप्ता	२२९५४९२००१-	राजस्व चुहावटसम्बन्धी कसूरमा कारवाही चलेको।	२०७९/११/४		७३३२७७०८१-	१४६६५५५१४१-	जनही २ वर्ष
		विरेन्द्र महतो	२२९५४९२००१-					सफाई	
		हिमालयन कार्गो						सफाई	
४९	२०७६/१/१६	चन्द्रकान्त पौडेल र सोमई धबल	३६४४३६०१-	Unkown source cash	२०७९/८/१५		३१८५०००१-	कसूरबाट सफाई	-
५०	२०७६/२/२	लाक्पा शेर्पा	४४२१०००१-	Unkown source cash	२०७९/७/२३		४४१६०००१-	कसूरबाट सफाई	
५१	२०७६/२/५	रविसचन्द्र पाठक धिरज तिवारी र नितेश तिवारी	३५४४०००१-	मुद्रा बैकिङ	२०७७/१२/१७		३५४४०००१-	७०८८०००१-	धिरज-३ रविस-१
५२	२०७६/४/१९	कमल कुमार यादव र सानु गुप्ता	२००००००१-	मुद्रा बैकिङ	२०७६/११/२		२००००००१-	४००००००१-	३ वर्ष
५३	२०७६/५/१	नुरुलेन वारसी	४२०००००१-	ठगी	२०७७/३/१०		कसूर कायम नभई	-	-

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		मो. जिया खान र लोकेन्द्र शाह	७२७९५३०१-				रकम जफत हुने ठहरी फैसला		
५४	२०७६/५/२०	वृज किशोर कुमार वीरिन्द्र प्रसाद यादव	५७७९४९०१-	मुद्रा बैकिङ	२०७९/६/२७		५७७९४९०१-	कसूरबाट सफाई	-
५५	२०७६/६/५	बालेश्वर भन्ने बाला यादव	९८०८९३०१-	मुद्रा बैकिङ	२०७८/१०/२९		९८००५०१-	२६००९००१-	२ वर्ष
		रंजन दास					१० लाख	२ वर्ष	
		प्रदीप कु. चौरसीया				९०४०६५१-	९८५००००१-	५ लाख	१ वर्ष
		बविता कुमारी				९०४०६५१-	९३०००५०१-	१ वर्ष	
५६	२०७६/६/२९	रविन्द्र यादव	२९९८०००१-	मुद्रा बैकिङ	२०७९/१२/२		२९९८०००१-	-	-
५७	२०७६/७/३	अज मतुल्लाह अन्सारी राजकुमार साह र रन्धीर साह	२५०००००१-	मुद्रा बैकिङ	२०७९/९/२९		२५०००००१-	कसूरबाट सफाई	
५८	२०७६/८/८	LYu CONKUAN	४८९०७५९१८०	तस्करी	२०७७/१२/३९		३०५९५९१८०	६९०३०२१-	२ वर्ष
		LU BAOWEI	२९३२२८१७४	भन्सार			२९३९२८१-	४२६२५६१-	२

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला							
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद			
		MA XIAOJUN	६५३९५००१-	विदेशी विनिमय			६५४९५००१-	१३०९९०००१-	३ वर्ष			
		WU PO	५३९८३०१३०	अपचलन			५२२८००१-	१०४५६००१-	२ वर्ष			
		घले भोटे	१६०६३००१-					सफाई				
		गयान्जे भोटे	६४६०००१-					सफाई				
५९	२०७६/११/३०	सुरेन्द्र ठाकुर महोत्तरी	२१२२७०५१-	मुद्रा वैडिड	२०७९/८/८		२१२२७०५१-	कसूरबाट सफाई				
६०	२०७७/१/२	प्रमोद कुमार जयसवाल- भारत	४१५१६९२७५१-	मुद्रा वैडिड	२०८०/९/१६			८३०३३८५५०१-	८ वर्ष			
		विभा चौधरी	३३३४५८००१-						सफाई			
		जीवनबाबु सुवेदी	२०६४१५३७९१-						सफाई			
		पप्पु ठाकुर	३६७१४०००१-						७३४२८०००१-	५ वर्ष		
		श्रीलाल प्रसाद रौनियार	१७५४०८०४८१-						सफाई			
६१	२०७७/३/४	योगेन्द्र प्रसाद श्रेष्ठ	१७१६३३६२१३ १४१	वैडिड कसूर	शुरू तहमा विचाराधीन							
		गिता श्रेष्ठ	१५१८३६९४११ ९५									
		गौरव श्रेष्ठ	१९६७०१९२११-									

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला					
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद	
		उत्सव श्रेष्ठ	३८८८५४६८१। ९७							
		सौरव श्रेष्ठ	२७१४६०२७१। ४९							
६२	२०७७/५/२१	अर्जुन पौडेल	३८१००००१-	ठगी	२०८०/२/४		सफाई			
		बालाराम खत्री					सफाई			
							सफाई			
		शर्मिला अधिकारी					सफाई			
		रामकाजी पाण्डे					सफाई			
		सुजता पाठक					सफाई			
		निरबहादुर थापामगर					सफाई			
६३	२०७७/६/६	समीर राई	९८५८९४३।-	चोरी (विदेशी)	२०८०/१०/१६		९०५८२४३।-	९०५८२४३।-	१ वर्ष	
		अम्बिका राई					सफाई	सफाई	सफाई	
६४	२०७७/६/८	देवेन्द्र विक्रम रोका	१०५७२५५५।८९		२०८०-०९-२३		६४६६७८४।-	१४९१९९६९।३८	१ वर्ष	
		चन्द्रा रोक्का	१०५७२५५५।८९				अभियोग दावीबाट सफाई पाउने ठहर।			
		गोविन्द बहादुर	मतियार, आधा	लागुऔषधको						

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरु मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		छन्त्याल मनजित घर्ति नारगेन्द्र थापा मगर जम्मा भोटे माइला आसेड भन्ने इन्द्रबहादुर थिड	सजाय माग।	कारोबारबाट सम्पत्ति शुद्धीकरण।					
६५	२०७७/६/१९	बलराम सापकोटा सृजना कक्षपति	१७५२७७२६०। ३८ २५८६७४४।८५	कर, हातहतियार, जुवा लगायत	शुरु तहमा विचाराधीन				
६६	२०७७/६/२९	सदाम अन्सारी आर्किमिडिज साह सहीमुद्दीन अन्सारी	१०९६६२५।- मतियार	मुद्रा बैङ्किङ	२०८०-०५-१२		१०९६६२५।-	कसूरबाट सफाई	
६७	२०७७/९/१४	डेविट अधिकारी संजय मुल्मी निश्चल आचार्य	१०००००००।- ७६०००००।- २४०००००।-	राजस्व चुहावट					

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		श्रवन कुमार चौधरी	१०००००००।-						
		सुशीलप्रसाद यादव	सवारी साधन जफत प्रयोजनार्थ						
६८	२०७७/९/२०	व्यास मुनी तेली गुप्ता	४००००००।-	तस्करी र राजस्व चुहावट	२०८०/०६/०९		४००००००।-	कसूरबाट सफाई	
		गौरीशंकर तेली	मतियार						
		जनार्दन गोसाई							
		राजेश कुमार तिवारी							
		रविना गुप्ता							
६९	२०७७/९/२८	सुकदेव ठाकुर	३००२३२०।-	मुद्रा बैङ्किङ	२०८०/८/२०		२००२३२०।-	कसूरबाट सफाई	
		हरेराम यादव	३००२३२०।-						
		श्रीराम मनि ट्रान्सफर	३००२३२०						
७०	२०७७/१०/२१	गगन भन्ने	१२१३७११७८।	लिखतसम्बन्धी कसूर	२०८०-११-०६		४०००००००।-	-	
		रेवतराज पुरी	८६						
		सिमा भन्ने	१२१३७२१७८।						
		केशावती पुरी	८६				सफाई		

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला					
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद	
		मनमाया पुरी	९९०४७५०।२२				सफाई			
		देव कुमारी पुरी	४६२४८४३।२२				सफाई			
		संगिता पुरी र कृष्ण कुमार पुरी	जफत प्रयोजनार्थ				सफाई			
७१	२०७७/११/१२	रामबहादुर लामा	७१२८१७२७।६७	ठगी						
		कान्छी लामा	६९५०५००।-							
७२	२०७७/१२/१३	पंकज जोशी	२०८८३२४२।७३	ठगी (विदेशी)	२०८०/१/२५		७७८४२।२५	२०६३१९०५।६२	-	
७३	२०७७/१२/१९	अंकित कुमार अग्रवाल	१४७८६०००।-	तस्करी एवं विदेशी	२०८०-०१-०८		१४७८६०००।-	कसूरबाट सफाई		
		सचिन कुमार अग्रवाल	२९२६२७४९।-	विनिमयको अवैध कारोबार समेत।						
		नुरुद्दिन अन्सारी	१५६८३६०४।७७							
		बैजनाथ अग्रहरी	मतियार							
७४	२०७८/१/२०	अरविन्द महतो राजकिशोर गुप्ता रमेश प्रसाद कुसवाह	४९०००००।- ४९०००००।-	मुद्रा बैङ्किङ	२०७९/०५/२७		४९०००००।-	कसूरबाट सफाई		

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
७५	२०७८/१/२७	चन्द्रशेखर प्रसाद कलवार	२५३५०००१-	मुद्रा बैङ्किङ	२०७९-०७-१७		२५३५०००१-	कसूरबाट सफाई	
		संजय कुमार							
		नन्द किशोर राउत	२५३५०००१-						
७६	२०७८/८/२९	विलास हनुमन्त यादव	९५०००००१-	राजस्व चुहावट	२०७९-०८-१५		९५०००००१-	कसूरबाट सफाई	
		सागर सिताराम लोखण्डे	५००००००१-						
		कृष्णदेव विटुल अदाढे	४५०००००१-						
७७	२०७८/१०/२६	लम्बोदर कुमार न्यौपाने	१२४४१२७५५।	ठगी					
		रामरतन उपाध्याय र इन्दिरा उपाध्याय	१२५३८०६२।-						
		उपेन्द्र गौतम	२२९६७२११।-						
		लवराज भट्टराई	२७९५५६००।-						

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरु मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		सुर्यबहादुर के.सी.	२३४२१५००१-						
		हरिप्रसाद पाण्डे	२४३४९२००१						
		दिपक प्र भट्टराई	३६५९०००१-						
७८	२०७९/३/२१	निलेश एल सखिया भन्ने निलेश लवजी भाइ सखिया	५८६५९००१	तस्करी समेत	२०८०/०५/२३			५८६५९९०१-	२ वर्ष
		राजु मुन्ना खान सदरूल अन्सारी	५८६५९००१					५८६५९९०१-	२ वर्ष
		अलताफ भन्ने इलताफ हुसेन						सफाई	
७९	२०७९/४/२०	श्याम परदेशी भन्ने श्यामकृष्ण शाह	३२०९२६५८१-	ठगी समेत	२०८०/१०/२२			सफाई	
		मन्जु देवी	६५६५३५५१९५					सफाई	
८०	२०७९/४/२९	कल्पना घलान सानुकान्छा योजन	१०३५२४०१-	लागुऔषध	२०८०/११/१५			आंशिक ठहर भएको, फैसलाको पूर्ण पाठ आउन	

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
							वाँकी		
८१	२०७९/५/१६	इच्छाराज तामाङ	३३१८५९२९४२	ठगी तथा सङ्गठित अपराध	२०८०/१०/२१		प्रतिवादी इच्छाराज तामाङका हकमा आंशिक ठहर भएको, फैसलाको पूर्ण पाठ आउन वाँकी		
		सृजना शाक्य	१३०९३९५८०२						
		प्रतिक्षा तामाङ	६४७६४२५०१						
		प्रतिष्ठा तामाङ	१८९१८६४६१						
		केशवलाल श्रेष्ठ	२६६१४५५३०१						
८२	२०७९/६/६	शिवनाथ यादव	३१८९०००१	तस्करी/मुद्दा तथा बैङ्किङ	२०८०/१२/१५		ठहर भएको तर फैसलाको पूर्ण पाठ आउन वाँकी।		
		सुभाष कुमार श्रेष्ठ	३१८९०००१						
८३	२०७९/७/१५	सुरेन्द्र बहादुर सिंह	२७६७७८६५६१	विदेशी विनिमय अपचलन लगायत	२०८१-१-१३		प्रतिवादीहरुले सफाई पाउने ठहरी फैसला भएको।		
		शारदा देवी सिंह	देवानी दायित्व मात्र						
		जयन्ति थापा (मतियार)							
८४	२०७९/१०/३	चित्रबहादुर पुन	८००००००१	हुण्डी समेत	२०८०-०५-०७		८००००००१- सफाई	कसूरबाट सफाई	
		ममता बुढाथोकी	देवानी दायित्व मात्र				सफाई		

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
८५	२०७९/१०/३	सन्दिप कौशल देवीप्रसाद कौशल	४५७९५८५।	राजस्व समेत	२०८१-२-२०		४३०००००।-	कसूरबाट सफाई	
		तिलकराम गिरी	३९०००००।						
८६	२०७९/११/४	सुनिल कुमार सिंह	१५५७६५७८।८४	हातहतियार, अपहरण तथा शरीर बन्धक समेत	२०८०-११-२४			२२६३९७०२	३ वर्ष
		मिना कार्की	१६०८५४२०।२५					५ कित्ता जग्गा	११३१९८५१।०९
८७	२०८०/२/१४	कुन्चोक लामा भन्ने कुन्जोक छिरिङ लामा	५०६८९७२४।३०	वन्यजन्तु	२०८१-०१-२७		ठहरी फैसला भएको तर पूर्ण पाठ वाँकी		
८८	२०८०/३/१७	नवीन सुवेदी	११८७७७००।	बैङ्किङ कसूर			ठहर भएको तर फैसला आउन वाँकी		
८९	२०८०/३/२१	यस कुमार महर्जन	१९०००००००।	लिखत कसूर	२०८१/३/२३ २०८१/३/३०	७६०००००० ।-			२ वर्ष
		मुक्तिनाथ गौतम				७६०००००० ।-			२ वर्ष
		उविन्द्र राज	१९०००००००।			७६००००००।-			४ वर्ष

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		शाक्य							
		शोभा शाक्य	१९०००००००।			३८००००००।-			१ वर्ष
		अनुजमणी तिमिल्सिना	१९०००००००।			सफाई			
		स्मृति जोशी				सफाई			
		ईश्वर पोखरेल	७५००००००			३८००००००।-			१ वर्ष
		रामप्रसाद अधिकारी				३८००००००।-			१ वर्ष
		कुशन प्रधान	मतियार			३८००००००।-			१ वर्ष
		रेशमबहादुर सिलवाल	१९०००००००।			७६००००००।-			४ वर्ष
		मेरलायन इन्टरप्राइजेज	७०३३६४००।			७६००००००।-			
९०	२०८०/४/१६	अप्सरा भन्ने एलिना खत्री	२८५७३२६।६९	मानव वेचविखन	२०८१/२/२०		पूर्ण पाठ नआएको		
		अजित शाह							
		मानवहादुर तामाङ	३५२०००।-						

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला						
					शुरु मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद		
९१	२०८०/०६/२३	सपना मल्ल	२५००००००१-	वीमा/ठगी	२०८०/१२/५			१४४३६०००१-	८ वर्ष		
		संजिव अर्याल	८०३६०००१-					१६०७२०००१-	८ वर्ष		
		छवी कुमारी खत्री	१७४६०००१-								
		दिपक के.सी.	६००००००१-							१२००००००१-	८ वर्ष
		सरदार अहमद खाँ	२००००००१-							४००००००१-	८ वर्ष
		टोपबहादुर राना मतिथार								७२१८०००१-	४ वर्ष
९२	२०८०/७/२३	गुरुप्रसाद न्यौपाने	१९९१०२५२१-	धितोपत्रको भित्री कारोवार	२०८०/१२/६			१९९१०२५२१-	३९८२०५०४१-	१ वर्ष	
		कुवेरमणी नेपाल मतिथार							सफाई	-	
९३	२०८०/१०/२२	मिलन लोवा	११३५७०५९१-	खैरोहिरोइन	२०८१/३/१३			२२७१४११८१-	३ वर्ष		
		दिपक राई	८३१०१०००१-					१६६०२०००१-	३ वर्ष		
		सन्दीप राई						२०५००१-	१.६ वर्ष		
		केसाड योल्मु						५७६०००१-	१.६ वर्ष		
		रामकुमार लोवा						६५००००१-	१.६ वर्ष		
		भीमप्रसाद लोवा						सफाई			
		राजशे श्रेष्ठ						सफाई			
९४	२०८०/१०/१३	संजय रौनियार	२२६१२१२१०१-								

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरु मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		सारिका देवी गुप्ता							
		उमाशंकर शाह	२९२०६४५०१-						
		सुनिता गुप्ता	जफत प्रयोजन						
		समीर बर्धन	जफत प्रयोजन						
		सौम्य बर्धन							
		अशोक कुमार यादव		ठगी	शुरु तहमा विचाराधीन				
		लक्ष्मण साह रौनियार							
		रामबाबु कोइरी	३१४७०८११-						
९५	२०८०/१२/५	केदार प्रसाद गौतम	३४६९४१८१६१-	बैकिङ्ग कसूर र भ्रष्टाचार	शुरु तहमा विचाराधीन				
		कृष्ण हरि थापा	३४१७२९१०३१-						
		सुर्यबहादुर लिम्बु	६०८०००००१-						
९६	२०८०/१२/६	नरेश अग्रवाल	१२७१७०९८१-				१०३६४८६०१-	२५४३४१९६१-	२.६
		दिपक साह ठकुरी	११२०३८४४१४३	विदेशी विनिमय समेत	२०८१/३/३१		३४३७७२५१-	२२४०७६८८१-	२ वर्ष
		दिवस कार्की	सफाई						

क्र.सं	मुद्दा दर्ता मिति	प्रतिवादीको नाम	बिगो रकम रू.	सम्बद्ध कसूर	फैसला				
					शुरू मिति	अन्तिम मिति	जफत रू.	जरिवाना रू.	कैद
		मनमोहन साह							
९७	२०८१/०१/०२	मनिष भन्ने दुर्गासिंह तामाङ	४००७२०८१-	लागुऔषध	२०८१/१/३१	फैसला आउन वाँकी			
९८	२०८१/२/३०	चन्द्रदीप राई	८४७६२८८३।३०	मानव वेचविखन	विचाराधीन				
९९	२०८१/३/११	रामेश्वर पुर्वे	८३७९६५९१-	विदेशी विनिमय	विचाराधीन				
		मिनादेवी साह	८३७९६५९१-						
		विजय कुमार यादव	८३७९६५९१-						
		मोखतार अहमद	८३७९६५९१-						
		सन्तोष यादव	८३७९६५९१-						
१००	२०८१/३/१८	समीर बुढाथोकी	१८०३७२८१८१-	वैकिड कसूर	विचाराधीन				
१०१	२०८१/३/२१	सिद्धिबहादुर महर्जन	७०६०५३२४१-	राजस्व चुहावट	विचाराधीन				

अनुसूची-७

आर्थिक वर्ष २०८०/८१ मा विभागबाट दर्ता भएका मुद्दाको विवरण

१. नेपाल सरकार विरुद्ध सिद्धिबहादुर महर्जन

राजस्व अनुसन्धान विभागबाट त्रिशक्ति ट्रेडर्स (स्थायी लेखा नं. ३०००७४५६२) का प्रोप्राइटर सिद्धिबहादुर महर्जनले राजस्व चुहावट गर्ने मनसायले जालसाजीयुक्त, नक्कली तथा झुठा मूल्य अभिवृद्धि कर विजक खरिद गरी वित्तीय विवरणहरू तथा आय विवरणहरू तयार गरी प्रचलित आयकर ऐन, २०५८ तथा मूल्य अभिवृद्धि कर ऐन, २०५२ तथा नियमहरू बमोजिम तिर्नुपर्ने कर नतिरी राजस्व चुहावटको कसूर गरेको अभियोगमा मुद्दा दायर भएपश्चात् यस विभागबाट सम्पत्ति शुद्धीकरणको कसूरमा अनुसन्धान हुँदा प्रतिवादी सिद्धिबहादुर महर्जन प्रोप्राइटर रहेको त्रिशक्ति ट्रेडर्सले नक्कली झुठा बिल बीजकको कारोवार गरी रु. ४,७७,०६,३००।- (चार करोड, सतहत्तर लाख छ हजार तीनसय) खातामा प्राप्त गरेको र सो रकमलाई उक्त फर्मले आफ्नो आय विवरण पेस गर्दा सम्बन्धित वित्तीय विवरणमा झुठा कारोवारलाई समावेश गरी गराइ खर्च दावी गरी कम आयकर निर्धारण गराइ वास्तविक तिर्नु बुझाउनु पर्नेभन्दा रु. १,६६,९७,२०५। (एक करोड छैसठ्ठी लाख सन्तानब्बे हजार दुई सय पाँच) ले कमी हुन गएको र सोही कारोवारका आधारमा VAT वापतको रु. ६२,०१,८१९।- (बैसठ्ठी लाख एक हजार आठ सय उन्नाइस) फिर्ता समेत लिई राज्य कोषमा दाखिला नगरी राजस्व चुहावट गरी आफ्नो बैंक खातामार्फत् कसूरबाट प्राप्त रकम हो भन्ने जानीजानी सो रकम प्राप्त एवं धारण गरी कारोवार गर्ने समेतका कार्यहरू गरी त्रिशक्ति ट्रेडर्सका प्रोप्राइटर प्रतिवादी सिद्धिबहादुर महर्जनले सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ (संशोधन सहित) को दफा ३ को उपदफा (१) को देहाय (क), (ख) र (ग) ले निषेधित कार्य गरी गराई कसूर गरेको तथ्य पुष्टि हुन आएकोले निज प्रतिवादीलाई कुल रकम रु. ७,०६,०५,३२४।- (सात करोड साठी लाख पाचहजार तीन सय चौविस) बिगो कायम गरी सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ (संशोधन सहित) को दफा ३० को उपदफा (१) बमोजिम सजाय हुनका साथै कसूरबाट प्राप्त सम्पत्ति (जग्गा र शेयर) समेत सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ (संशोधन सहित) को दफा ३४ को उपदफा (१) र (२) बमोजिम जफत हुन समेतको मागदावी लिई सम्बद्ध कसूरको अभियोजन भएको सम्मानित अदालत पाटनमा मिति २०८१/३/२१ गते अभियोग पत्र दायर।

२. नेपाल सरकार विरुद्ध एलिना खत्री समेत

प्रतिवादीहरु अप्सरा भन्ने एलिना खत्री र अजित साहले मानव बेचबिखन गरी सम्पत्ति आर्जन गरी शुद्धीकरण गर्न समान भूमिका र कार्य गरी आर्जन गरेको सम्पत्ति को गैरकानूनी स्रोत लुकाउने, छुल्ने दुषित मनसायले बैङ्क खातामा मुद्दति निक्षेप राख्ने एवं घरजग्गा खरिद गर्ने समेतका सम्पत्ति शुद्धीकरण निवारण ऐन, २०६४ को दफा ३ को उपदफा (१) को देहाय खण्ड (क) (ख) (ग) ले निषेधित कार्य गरी गराई ऐ. उपदफा (३) को सम्पत्ति शुद्धीकरणको कसूर गरेको तथ्य पुष्टी हुन आएको देखिँदा यी आरोपी अप्सरा भन्ने एलिना खत्री र अजित साहलाई बिगो रु. २८,३५,५२६/६१ (अठ्ठाईस लाख पैतिसहजार पाँचसय छब्बीस रूपयाँ एकसठ्ठी पैसा) कायम गरी सम्पत्ति शुद्धीकरण निवारण ऐन, २०६४ को दफा, ३० को उपदफा (१) बमोजिम जनही बिगोको दोब्बर जरिवाना र कसूरको मात्रा अनुसार कैद सजाय हुनका साथै शुद्धीकरण गरिएको सम्पत्ति समेत जफत हुन मागदावी लिई अभियोजन गरिएको।

३. नेपाल सरकार विरुद्ध सपना मल्ल समेत

प्रतिवादीले ठगी लिखत सम्बन्धी कसूर र सङ्गठित अपराधको सम्बद्ध कसूर गरी आर्जन गरेको रकम हो भन्ने काठमाडौं जिल्ला अदालतमा दायर भएको ०७९-०१-०५६१ को सम्बद्ध कसूरको मुद्दाबाट प्रमाणित भै निज प्रतिवादी सपना मल्लले सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को अनुसूची दफा २ को खण्ड (श) को (क),(झ),(ञ)(ढ) र (भ) मा उल्लेखित सम्बद्ध कसूर गरी प्राप्त रकमको उत्पत्तिको वास्तविक स्रोत लुकाउन, छिपाउन, त्यस्तो रकम विभिन्न क्षेत्रमा लगानी/खर्च गरी प्रचलित सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३ को उपदफा (१)को देहाय (क),(ख) र (ग) ले निषेधित कार्य गरी गराई सोही दफा ३ को उपदफा (३) बमोजिमको सम्पत्ति शुद्धीकरणको कसूर अपराध गरेको पुष्टि हुँदा प्रतिवादी सपना मल्ललाई बिगो रु. २,५०,००,०००।- (अक्षेरूपी दुई करोड पचास लाख रुपैयाँ) कायम गरी सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३० को उपदफा (१) बमोजिम सजाय हुन मागदावी लिई मुद्दा चलाउने। साथै निजको नाममा हाल रोकका रहेको प्रभु बैंक लि. को खाता नं. ०९४०२०९०७७२०००११ मा रहेको रकम रु. ४,६११।५४ (चार हजार छ सय एघार रुपैया चौउन्न पैसा) र कामना सेवा विकास बैंक लि.को खाता नं. ०३९१४१००३७९७४८००००१ मा रहेको रु.१,५५२।८३ (एक हजार पाँच सय बाउन्न रुपैया त्रीयासी पैसा) समेत गरी जम्मा रु ६,१६४।३७ (छ हजार एक सय चौसठ्ठी रुपैया सैतीस पैसा) समेत सम्पत्ति शुद्धीकरण निवारण ऐन, २०६४ को ३४ को उपदफा (१) बमोजिम

जफत गरी पाउन मागदावी सहित अन्य प्रतिवादीहरू समेत जना ६ का विरुद्ध अभियोजन भएको।

४. नेपाल सरकार विरुद्ध गुरुप्रसाद न्यौपाने

रिडी पावर कम्पनीको अध्यक्ष पदमा बहाल रहेको व्यक्ति गुरु प्रसाद न्यौपानेले सोही कम्पनीको शेयर नै खरिद गर्न नपाउनेमा सो कानूनी व्यवस्थाको बर्खिलाप गरी आफ्नो भित्री सूचनामा रहेको पहुँच र प्रभावको दुरुपयोग गरी अर्का प्रतिवादी कुवेरमणी नेपाल मिलेमतो सहयोग र सहजीकरणमा धितोपत्र सम्बन्धी ऐन, २०६३ को दफा ९१ विपरीतको कसूर गरेको अभियोगमा सम्बद्ध कसूरमा मुद्दा चलेको अवस्था देखिन्छ। निज प्रतिवादी गुरुप्रसाद न्यौपानेले मिति २०७८/२/४ गते बसेको रिडि पावर कम्पनीको बैठकबाट उक्त कम्पनीसँग भएको रैराड हाइड्रोपावर कम्पनीको १४ लाख कित्ता शेयर बिक्री गर्ने भनी भएको निर्णय मितिको २० दिनदेखि ४६ दिन अघि तथा २९ दिनदेखि ८२ दिन पश्चात् उक्त कम्पनीको शेयर कित्ता २९९,५३ रु. ६२,४३,५७३।- मा खरिद गरी रु. २,६१,५३,८२५।- मा गरेको बिक्रीको अन्तरबाट निजले रु. १,९९,१०,२५२।- (एक करोड उनान्सय लाख दश हजार दुईसय बाउन्न) रकम जानीजानी प्राप्ति, धारण एवं निःसर्ग समेत गरी सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३ को उपदफा (१) को देहाय खण्ड (क), (ख) र (ग) ले निषेधित कार्य गरी सोही ऐनको दफा ३ को उपदफा (३) को कसूर गरेको तथ्य प्रमाणित हुन आएकोले निज गुरु प्रसाद न्यौपानेलाई विगो रु. १,९९,१०,२५२।- (एक करोड उनान्सय लाख दश हजार दुईसय बाउन्न) कायम गरी सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३० को उपदफा (१) बमोजिम विगोको दोब्बर जरिवाना, कसूरको मात्रा अनुसार कैद सजाय गरी पाउन र सम्पत्ति शुद्धीकरण गरी निःसर्ग गरेको उक्त रु. १,९९,१०,२५२।- (एक करोड उनान्सय लाख दश हजार दुईसय बाउन्न) बराबरको सम्पत्ति सोही ऐनको दफा १८(२) बमोजिम अनुसन्धानको क्रममा रोक्का राखिएको हुदाँ उक्त सम्पत्ति समेत ऐनको दफा ३४ को उपदफा (२) बमोजिम सम्पत्तिबाट जफत गरी पाउन मागदावी लिई मुद्दा अभियोजन गरिएको।

५. नेपाल सरकार विरुद्ध दिपक राई समेत

प्रतिवादीहरू दिपक राई, सन्दिप राई, भिम प्रसाद लोवा, केसाड योल्मु, मिलन लोवा, राम कुमार लोवा र राजेश श्रेष्ठ समेतले लागुऔषध (खैरो हेरोईन) को कारोबार गरेको (सम्बद्ध कसूर Predicate Offence) अदालतमा विचाराधीन अवस्थामा रहेको छ। उल्लेखित कसूरबाट

प्रतिवादीहरूले आर्जन गरेको गैरकानूनी स्रोतको रकम कसूरबाट प्राप्त रकम हो भन्ने जानीजानी मनसायपूर्वक सो रकमलाई उत्पत्तिको स्रोतबाट अलग गरी छुल्ने लुकाउने साथै कसूरबाट प्राप्त सम्पत्तिको प्रकृति एवं स्वरूप र स्रोत तथा स्वामित्व नै बदल्ने मनसायले सो रकमलाई खण्डीकरण गरी सही प्रकृति बदल्ने, सो उपरको अधिकार र स्वामित्व लुकाउने, छुल्ने, हस्तान्तरण गर्ने समेतका सम्पत्ति शुद्धीकरण (मनि लाउण्डरिङ्ग) निवारण ऐन २०६४ को दफा ३ को उपदफा (१) को देहाय खण्ड (क)(ख)(ग) ले निषेधित कार्य गरी गराई सोही दफा ३ को उपदफा (३) को सम्पत्ति शुद्धीकरणको कसूर अपराध गरेको तथ्य पुष्टि हुन आएकाले विगो रू.२९,११,५६१।६३ (उनन्तीस लाख एघार हजार पाँच सय एकसठ्ठी रूपैया त्रिसठ्ठी पैसा) कायम गरी सम्पत्ति शुद्धीकरण (मनि लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३० को उपदफा (१) बमोजिम विगोको दोब्बर जरिवाना र कसूरको मात्रा अनुसार कैद सजाय हुनका साथै निजको नाममा यस विभागबाट हाल रोक्का कुमारी बैंक लि.को खाता नं. ०१०००२५२६०३००००१ को खातामा हाल मौज्दात रू.२९,११,१९१।५६ (अक्षरूपी उनन्तीस लाख एघार हजार एक सय एकानब्बे रूपैयाँ छपन्न पैसा) र सेन्चुरी कमर्सियल बैंक लि.को खाता नम्बर ०६६०००००२५५ मा नगद रू. ३७०।०७ समेत गरी जम्मा रू.२९,११,५६१।६३ (उनन्तिस लाख एघार हजार पाँच सय एकसठ्ठी रूपैया त्रिसठ्ठी पैसा) बैंक मौज्दात सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को ३४ को उपदफा (१) बमोजिम जफत गरी पाउन मागदावी लिई मुद्दा अभियोजन गरिएको।

६. नेपाल सरकार विरुद्ध चन्द्र बहादुर राई भन्ने चन्द्रदिप राई

चन्द्र बहादुर राई भन्ने चन्द्रदिप राईले विभिन्न कसूर गरी आर्जन गरेको सम्पत्ति शुद्धीकरण गरेको भन्ने समेतका व्यहोराको यस विभागमा दर्ता हुन आएको उजुरी उपर यस विभागबाट सम्पत्ति शुद्धीकरणको कसूरमा जाँचबुझ तथा अनुसन्धान हुँदा प्रतिवादीले तत्काल प्रचलित सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३, ऐ. (पहिलो संशोधन २०६८) को दफा ३ र प्रचलित सम्पत्ति शुद्धीकरण (मनि लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३ को उपदफा (१) को देहाय खण्ड (क), (ख) (ग) ले निषेधित कार्य गरी गराई आरोपीले करछली समेतको कसूरबाट प्राप्त रकम हो भन्ने जानी जानी एवं विश्वास गर्नुपर्ने मनासिव आधारको विद्यमानता हुँदा-हुँदै यी आरोपीले गैरकानूनी श्रोतको रूपान्तरण, हस्तान्तरण गर्ने, त्यस्तो श्रोत लुकाउने एवं छुल्ने उद्देश्यले रू.७,५४,६५,४८४।४२ (अक्षरूपी सात करोड चौबन्न लाख पैसठ्ठी हजार चार सय चौरासी रूपैया बयालिस पैसा) र निजले कसूरबाट प्राप्त सम्पत्तिबाट बढे-बढाएको रू.९२,९७,३९९।४८ (अक्षरूपी बयानब्बे लाख सन्तानब्बे हजार

तीन सय उत्रासय रूपैयाँ अठ्चालिस पैसा) समेत गरी जम्मा रू. ८,४७,६२,८८३।९० (अक्षेरूपी आठ करोड सत्चालिस लाख बैसठ्ठी हजार आठ सय त्रियासी रूपैयाँ नब्बे पैसा) सोही दफाको उपदफा (३) बमोजिम सम्पत्ति शुद्धीकरण गरेको तथ्य स्थापित हुन आएको हुँदा आरोपी चन्द्रदिप राईको हकमा विगो रू. ८,४७,६२,८८३।९० (अक्षेरूपी आठ करोड सत्चालिस लाख बैसठ्ठी हजार आठ सय त्रियासी रूपैयाँ नब्बे पैसा) कायम गरी तत्काल प्रचलित सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३० को उपदफा (१) को देहाय खण्ड (क), ऐ. (पहिलो संशोधन २०६८) को दफा ३० को उपदफा (२) र प्रचलित सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३० उपदफा (१) बमोजिम जरिवाना र कसूरको मात्रा अनुसार कैद सजाय हुनका साथै सजायमा तत्काल प्रचलित सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३० को उपदफा (१) को देहाय खण्ड (ख), ऐ. (पहिलो संशोधन २०६८) दफा ३० को उपदफा (४) र प्रचलित सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ बमोजिम सजाय हुनका साथै निजको नाममा रहे भएको शुद्धीकरण गरिएको तथा श्रोत नखुलेको सम्पत्ति तथा साधन तत्काल प्रचलित सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३४ को उपदफा (१), ऐ. ऐनको पहिलो संशोधन २०६८ को दफा ३४ को उपदफा (१) र प्रचलित सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३४ को उपदफा (१) र दफा २८ को उपदफा (२) बमोजिम जफत हुन र निजले सोही दफाको उपदफा (१) मा उल्लेखित व्यवस्था बमोजिम सम्पत्ति लुकाएको, उपभोग गरेको र निःसर्ग गरेको कारणले उल्लेखित विगो बराबरको सम्पत्ति ऐ. ऐनको दफा ३४ (२) बमोजिमको निजको नाममा हाल कायम चल-अचल सम्पत्तिबाट विगो असुल उपरको लागि जफत हुन मागदावी लिई मिति २०८१/२/३० गतेका दिन जिल्ला सरकारी वकील कार्यालय काठमाडौँ मार्फत् जिल्ला अदालत काठमाडौँ समक्ष अभियोग पत्र दायर भएको।

७. नेपाल सरकार विरुद्ध तेजबहादुर थापा भन्ने केदार प्रसाद गौतम समेत

प्रतिवादी केदारप्रसाद गौतम समेतले सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को अनुसूचीमा उल्लेखित १ को खण्ड (ज), (ज), (भ) र (स) मा उल्लेखित सम्बद्ध कसूर गरी सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३ को उपदफा (१) को देहाय खण्ड (क), (ख) र (ग) ले निषेधित कार्यहरू गरी गराई सम्पत्ति शुद्धीकरणको कसूर गरेको तथ्य स्थापित हुन आएको हुँदा कृषि विकास बैंकबाट अपचलन गरी तहतह ट्रान्सफर गरेको रु.३३,९३,००,०००।- मध्ये आफू वास्तविक धनी भई विभिन्न काल्पनिक नाउँमा खडा

गरेका खाताहरूमा रहेको मौज्जात रकम रु. १,२८,५१,८१६।५० र निःसर्ग गरेको रकम रु. ३३,४०,९०,०००।- समेत गर्दा हुन आउने रकम रु.३४,६९,४१,८१६।५० (चौतीस करोड उनान्सत्तरी लाख एकचालिस हजार आठ सय सोह रूपैयाँ पचास पैसा) बिगो कायम गरी सम्पत्ति शुद्धीकरण (मनि लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३० को उपदफा (१) बमोजिम बिगोको दोब्बर जरिवाना र कसूरको मात्रा अनुसार कैद सजाय हुनका साथै विभिन्न बैंक खातामा जम्मा रहेको कसूरबाट प्राप्त सम्पत्ति तथा साधन सम्पत्ति शुद्धीकरण निवारण ऐन २०६४ को ३४ को उपदफा (१) र ऐ. ऐनको दफा २८(२) बमोजिम जफत गरी पाउन मागदावी लिई अभियोग पत्र दायर गरिएको।

८. नेपाल सरकार विरुद्ध मनिष भन्ने दुर्गासिंह तामाङ

प्रतिवादी मनिष भन्ने दुर्गासिंह तामाङले सम्पत्ति शुद्धीकरणको कसूर गरेको सप्रमाण स्थापित भएकाले बिगो रु. ४०,०७,२०८।१० (अक्षरेपी चालीस लाख सात हजार दुईसय आठ रूपैयाँ दश पैसा मात्र) कायम गरी निज प्रतिवादी मनिष भन्ने दुर्गासिंह तामाङलाई सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३(१)(क),(ख),(ग) तथा दफा ३(३) द्वारा निषेधित कसूर गरेको अभियोगमा बिगोको दोब्बर जरिवाना, प्रतिवादीको साथमा तथा निजको नाममा रहे भएका चल तथा अचल सम्पत्ति ऐ. ऐनको दफा ३४(१) र २८(२) बमोजिम जफत गरी पाउन मागदावी लिई मुद्दा दायर गरिएको।

९. नेपाल सरकार विरुद्ध समीर बुढाथोकी समेत

देव विकास बैंकमा कार्यरत शाखा प्रबन्धक समीर बुढाथोकीले सो बैंकको रकम अपचलन गरी सो कसूरबाट प्राप्त गरेको रकम हो भन्ने जानीजानी सो रकमलाई उत्पत्तिको स्रोतबाट अलग गरी छल्ने लुकाउने साथै कसूरबाट प्राप्त सम्पत्तिको प्रकृति एवं स्वरूप र स्रोत तथा स्वामित्व नै बदल्ने मनसायले सो रकमलाई खण्डीकरण गरी सही प्रकृति बदल्ने, सो उपरको अधिकार र स्वामित्व लुकाउने, छल्ने, हस्तान्तरण गर्ने समेतका सम्पत्ति शुद्धीकरण (मनि लाउण्डरिङ्ग) निवारण ऐन २०६४ को दफा ३ को उपदफा (१) को देहाय खण्ड (क),(ख)(ग) ले निषेधित कार्य गरी गराई सोही दफा ३ को उपदफा (३) को सम्पत्ति शुद्धीकरणको कसूर अपराध गरेको तथ्य पुष्टि हुन आएकोले बिगो रु.१८,०३,७२,८१८।५३ कायम गरी सम्पत्ति शुद्धीकरण (मनि लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३० को उपदफा (१) बमोजिम बिगोको दोब्बर जरिवाना र कसूरको मात्रा अनुसार कैद सजाय हुन मागदावी लिई केदारप्रसाद गौतम समेत ३ जनाका विरुद्ध मुद्दा अभियोजन गरिएको छ।

१०. नेपाल सरकार विरुद्ध रामेश्वर पुर्वे समेत

विदेशी विनिमय सम्बन्धी कसूर मुद्दाका रोहमा सम्पत्ति शुद्धीकरणको कसूरमा जाँचबुझ तथा अनुसन्धान हुँदा प्रतिवादीहरूले सम्पत्ति शुद्धीकरणको कसूर गरेको तथ्य पुष्टि हुन आएकोले प्रतिवादीहरू रामेश्वर पुर्वे भन्ने रामेश्वर साह, मिनादेवी साह, विजय कुमार यादव, मोखतार अहमद र सन्तोष महतो समेतलाई जनही बिगो रु. ८३,७९,६५९।७५ कायम गरी सम्पत्ति शुद्धीकरण (मनि लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३० को उपदफा (१) बमोजिम बिगोको दोब्बर जरिवाना र कसूरको मात्रा अनुसार कैद सजाय हुन मागदावी लिई धनुषा जिल्ला अदालतमा अभियोग पत्र दायर।

११. नेपाल सरकार विरुद्ध संजय कुमार रौनियार समेत

प्रतिवादी संजय कुमार रौनियार समेतले ठगीको कसूर गरी आर्जन गरेको सम्पत्ति विभिन्न घरजग्गा समेतमा लगानी गरी सम्पत्ति शुद्धीकरणको कसूर गरेको भन्ने समेतका व्यहोराको सूचना/उजुरी उपर जाँचबुझ तथा अनुसन्धान हुँदा प्रतिवादी संजय कुमार रौनियार समेतले ठगीको कसूर गरी सो कसूरबाट प्राप्त सम्पत्तिको गैरकानूनी स्रोत लुकाउने समेतका कार्यहरू गरी गराई सम्पत्ति शुद्धीकरणको कसूर गरेको तथ्य पुष्टि हुन आएकोले प्रतिवादीहरू संजय रौनियार र सारिकादेवी साहलाई बिगो रु. २१,६१,२१,२१०।-, उमा शंकर प्रसाद शाहलाई बिगो रु. २,९२,०६,४५०।- र रामबाबु कोइरीलाई बिगो रु. ३१,४७,०८१।- कायम गरी सम्पत्ति शुद्धीकरण (मनि लाउण्डरिङ्ग) निवारण ऐन, २०६४ को दफा ३० को उपदफा (१) बमोजिम बिगोको दोब्बर जरिवाना र कसूरको मात्रा अनुसार कैद सजाय हुन मागदावी लिई अभियोग पत्र दायर।

१२. नेपाल सरकार विरुद्ध नरेश अग्रवाल समेत

प्रतिवादी नरेश अग्रवाल समेतले अभियोजित विदेशी विनिमयको अवैध कारोवार सम्बन्धी कसूर गरी सो कसूरसँग सम्बन्धित एवं प्राप्त भएको रकम स्थानान्तरण एवं हस्तान्तरण गर्ने सो कार्य कसूर हो भन्ने जानीजानी त्यस्तो कसूरबाट प्राप्त रकमको स्वामित्व बहन गरी प्राप्ति धारण एवं प्रयोग गर्ने लगायतका माथि विवेचित निषेधित कार्यहरू एवं गतिविधिहरू अविच्छिन्न रूपमा गरिरहेको तथ्य देखिएकाले प्रतिवादीहरूले सम्पत्ति शुद्धीकरण (मनी लाउण्डरिङ्ग) निवारण ऐन, २०६४ को अनुसूची १ को खण्ड (भ) को सम्बद्ध कसूर गरी ऐ दफा ३ को उपदफा (१) ले निषेधित, उपदफा (१) को खण्ड (क) बमोजिम गैरकानूनी स्रोत रूपान्तरण वा हस्तान्तरण गर्ने, खण्ड (ख) बमोजिम निषेधित कसूरबाट प्राप्त रकम हो भन्ने जानीजानी त्यस्तो रकमको

कारोवार, अधिकार तथा स्वामित्व परिवर्तनका लागि स्थानान्तरण र हस्तान्तरण एवं स्वरूप परिवर्तन, निःसर्ग गर्ने र ऐ. (ग) बमोजिम त्यस्तो कसूरबाट प्राप्त रकमको प्राप्ति (विभिन्न मानिसहरू मार्फत बैंक खातामा र नगद समेत), धारण (आफ्ना नाउँका बैंक खातामा जम्मा गरी तथा साथमा राखेको) र प्रयोग (सो रकम खर्च गरी निःसर्ग गरेको, केही रकम हालसम्म पनि खातामा मौज्दात देखिएको र सोबाट लाभ समेत लिईरहेको) देखिँदा उक्त सम्पत्तिको गैरकानूनी स्रोत लुकाउने, छल्ने, कसूरबाट प्राप्त सम्पत्तिको बैकिङ्ग प्रणालीमा स्थापित गरी गराई सोको अधिकार स्वामित्व स्रोत एवम् प्रकृति लुकाउने, छल्ने र प्राप्ति एवम् प्रयोग समेतका कार्यहरू गरी गराई दफा ३ को उपदफा (३) बमोजिमको सम्पत्ति शुद्धीकरणको कसूर गरेको तथ्य स्थापित हुन आएको हुँदा प्रतिवादी नरेश अग्रवाल, दिवस कार्की, दिपक शाह ठकुरी र मनमोहन साह कलवार समेतका विरुद्ध सम्पत्ति शुद्धीकरण मुद्दा दायर गरिएको।

अनुसूची - ८
सर्वोच्च अदालतबाट अन्तिम भएका फैसलाहरू

सि.नं.	प्रतिवादीको नामथर	बिगो	जरिवाना	कैद	जफत	फैसला मिति
१	निर्मल राई भन्ने निरंजन होजाई	८६३४७४७४।०१	८६३४७४७४।०१	४ वर्ष	४१३१९९६।५६	२०७२/१०/११
	सरिता गिरी	२२५९११५३।-	२२५९११५३।-	२ वर्ष	१७६१२३०६।०१	
३	जितेन्द्र कुमार	४०३७८३१४।१७	४०३७८३१४।१७	१ वर्ष	३६२०८०।	२०७२/८/७
४	दावा टाँसी लामा	२१८५५६००।-	२१८५५६००।-	१ वर्ष	२१८५५६००।-	२०७२/९/१४
५	सुनिल जैसवाल र श्रवण साह	२८४००००।-	विशेष अदालतले प्रतिवादी सुनिल लाई १९२०००० र श्रवण साहलाई ९२००००।- जरिवाना र जनही एक वर्ष कैद गर्ने गरी गरेको फैसला उल्टी भएको।			२०७०/३/२६
६	शेखर कुमार रुंगाटा मुकेश कु. यादव	२२७४०००।-	२२७४०००।-	१ वर्ष	२२७४०००।-	२०७२/९/७
७	धर्मवीर पासवान	२०५००२०।-	-	विशेषको फैसला उल्टि भई सफाई भएको।		२०७३/९/३
७	अशोक कारख	८६००००।-	८६००००।-	१ वर्ष	८६००००।-	२०७३/४/२७
	माधव कुमार भगत	९५००००।-	९५००००।-	१ वर्ष	९५००००।-	
८	पशुराम भन्ने कृष्ण बस्नेत समेत	११६१४१९७७। ३७	सफाई			२०७८/५/२४
९	हरेन्द्र यादव	२१२७५००।-		सफाई		२०७३/९/१९
१०	शंकर प्रसाद गुरागाई		१२७८९१५०।-	१.६	-	२०७६/४/२६
	शान्ति तामाङ कुमार चौहान	५११५६६०।१८ (आतङ्ककारी कार्यमा वित्तीय	२५५७८३००। १७५६८००।-	३ वर्ष १.६	५११५६६०।१८	

अनुसूची – ९

ANALYSIS OF PRESENTED AND ADJUDICATED CASES CORRESPONDING TO THE FATF STANDARDS

CASE NO. 1: GoN VS JAGGANNATH GHANGE

Date of Registration	-	2073...
Predicate offense	-	Smuggling of precious metal.
Status in	-	In ML case, the offender was convicted with two folds fine and imprisonment for a term of 2 years. This case has been finalized by the Special Court permanently. The appellate right has not been given to the defendant due to absconding from the process of trial.
Information shared to DMLI for ML investigation	-	Nepal police as well Department of Revenue Investigation.

Case- Money Laundering in association with (predicate offense) Gold smuggling.

Types of ML case- Standalone type- consistent with Recomin 3.5 of FATF standards and the provision of APLA as prescribed in section 29.

1. Brief Fact of the cases

As soon as the Nepal Police received confidential information of being illicit transactions of gold and silver in Balaji and Sons shop located at Kathmandu Metropolitan city ward no 22 further search and seizure was conducted by Police which resulted the seizure of 32200000 Nepalese currency and other Indian currency too. The seized precious metal was referred to DRI by Nepal police and the seized cash was forwarded to DMLI for the purpose of further Investigation.

2. Status of the Predicate offense

DRI made a decision against this defendant to impose a fine Rs. 4089750 in the accusation of committing illegal transaction of precious metal (Gold and Silver).

3. Criminal Property.

The seized amount was found derived from the commission of crime relating to smuggling or precious metal (gold and silver). Furthermore, the investigation established that the seized cash was kept with an intention to conceal, disguise, transformation of illicit origin, also hiding and disguising of true nature, source, origin, location, ownership and right over such property. The property was being used and possessed by the defendant during seizure.

4. Evidence to prove the proceeds and criminality

- Search and seizure deed.

- Statement given by the accused during investigation
- The defendant Jagannath was failure to prove the genuine source of seized amount from his possession.
- The defendant also was failure to justify the legal and economic purpose of the seized amount.
- The defendant was also convicted by the DRI in the accusation of committing crime relating to precious metal related crime.
- Evidences were collocated by the defendant as per his convenience with a view to avoid legal consequences.
- No valid reason was present with a reasonable ground to believe that the evidences were reliable and factual.

5. Charge in ML case-

The following defendants are accused in ML case with claimed amount as follow in the violation of section 3 of ALPA.

Defendant	Claimed amount	Remarks
Jagannath Ghange	21903729.70	Along with two folds of fine and imprisonment for a term 2-10 years as per the severity of offense and culpability of offender.

6. ML Typology adopted (on the basis of banking offense)

- Proceeds generated from committing the offense relating to precious metal (gold and silver) smuggling.
- Artificial loan deeds were created which had no validity established.
- Different legal entity were used Balaji and Sons and sadabahar saving and credit cooperative.
- Concealing, disguising, and hiding true source, origin and nature of the proceeds.

7. Status of ML case- convicted finally.

8. Presence of ML Element pursuant section 3 of APLA

- The Source of origin of seized amount derived from smuggling, illicit origin was concealed, in order to this, the defendant created various artificial and fake evidence himself with an intention to avoid the legal consequences.
- The offender was arrested at the stage of use and possess of such proceeds. If he was not arrested with cash, he would make further transformation, investment, change the form of proceeds and so on. Finally, the defendant would have used the proceeds in furtherance to gain more illegally.
- However, more importantly, the defendant acquired and possessed the proceeds, this was sufficient ground to make the offender criminally liable because of the presence of illicit origin- smuggling of precious metal.

9. Analysis of Immediate Outcomes (IOs)

IOs	Analysis
1	The offender had used two legal entity in the commission of ML. Search as seizure was initiated by Nepal police, as soon as the confidential information was given to Nepal Police. Actually, it was the adoption of RBA. The investigation was also accomplished in a timely manner.
2	No matter of international cooperation existed for the purpose of investigation.
7	The investigation was successfully carried out on the basis of evidences collected from the beginning of the investigation process. The proceeds was seized prior to the investigation in the suspicion of ML by Nepal police.
8	The seized criminal proceeds was confiscated having been based on the criminal charge, by the decision of the special Court.

10. Domestic cooperation Among LEAs

- Hereby, in this case there are three LEAs involved basically in this proceedings, Nepal police received information, DRI and DMLI were request for the further investigation. DRI again requested to DMLI to take necessary action against him. The offender was convicted from DRI in the accusation of committing smuggling of precious metals.

11. Affected Areas

Cooperative, Precious metal, Firm company, Tax, Foreign exchange

12. Judicial view

- The personal load deed can be made as per convenience of both parties. Unless and until there exists other ground to corroborate such deed they cannot be deemed valid and reliable.
- The offender was failure to prove the genuine source of seized amount submitting the reliable evidence.
- The defendant Ghanghe was held criminally liable with two folds of fine and imprisonment for a term two years.

CASE No. 2: GoN vs DEVENDRA BIKRAM CHHAPALI ET AL

Date of Registration	-	2077/6/8
Predicate offense	-	Transaction of illegal Narcotic drugs (Hashish)
No. of predicate offenses	-	Recidivist
Status	-	Convicted with a fine and imprisonment for a term of 2.8 years by the High court
Investigative agency in predicate	-	NCB, Nepal Police
Information shared to DMLI for	-	FIU
ML investigation		

**Case- Money Laundering in association of predicate offense of illegal transaction of
Narcotic drugs (Hashish)**

1. Brief Fact of the cases

DMLI received information to conduct further investigation against the property that might have been done earned from the commission of illegal transaction of narcotic drugs by Devendra Bikram Chhapali.

In accordance with the evidences collected being based on the received information in the course of investigation, it was revealed that Mr. Chhapali accompanied with others defendants, was involved in the commission of narcotic drugs offense and was often convicted even as a recidivists of drugs offense.

2. Status of the Predicate offense

Convicted even from High court with imprisonment for a term 2.8 years and fine Rs. 25000. House, land and vehicle were confiscated which were related with offense.

3. Criminal Property traced out during investigation

- Defendant Devendra possessed 13 Bank accounts maintained at different BFIs including Agriculture Development bank, the last balance of Rs. 6466784.69 was proven derived from the commission of narcotic drugs offense.
- Land, plot no. 119 located at Kathmandu with an area of 7-5-2-0
- Land plot no. 405 and 381 located at ktm with an area of 4-0-0-0 and 2-14-0-0 respectively.
- Land plot no 95 located at Dang with an area of 0-3-8.5-0
- Land plot no. 116 located at ktm with an area of 1-0-0-0

4. Charge in ML case-

The following defendants are accused in ML case with claimed amount as follow in the violation of section 3 of ALPA.

Defendant	Claimed amount	Remarks
Devendra Bikaram Chhapali	10572555.89	
Chandra Rokka	10572555.89	
Govinda Chhantyal, Manjit Gharti, Nagendra Thapa, Jamba Bhote, Indra Bdr Thing (except conspiracy)	Accomplice.	

5. ML Typology adopted (on the basis of banking offense)

- Proceeds generated from committing the Narcotic drugs (Hashish) offense was transferred to different bank account including family members.
- Investment has been made in specifically in buying lands.
- Family members are used to own the proceeds in the form of real estate.
- Creating a complexity in transaction with a motive to avoid detection for the further concealing, disguising, and hiding true source, origin and nature of the proceeds.
- Use of third party in committing the predicate offense

6. Steps taken to trace out the criminal proceeds by DMLI

- DMLI started searching for evidence relating to the property earned from committing the predicate crime as soon as the information was registered. Launched coordination with different agencies such as FIs.
- As identification of the property was undertaken freezing order was issued to freeze the property.
- A huge amount of proceed was identified and frozen.
- International cooperation was undertaken using Interpol in Japan and Hongkong in the suspicion of possessing bank accounts. As a result, no bank accounts were found there.
- Court decision also was taken as a reference.
- Documents recovered from the land registration office.
- Search was conducted in collaboration with Nepal police.
- Field visit was often made by investigation officer.
- Technical assistance from local government was sought in the evaluation of property.
- Department of transport was requested for the valuation of vehicle.

7. Status of ML case- It is under trail in Special court.

8. Analysis of IOs

IOs	Analysis
1	Narcotics drugs offense is considered and medium threats in Nepal from the point of view of prevention of ML. However, in this case, during investigation a risk based approach was adopted. The grounds to undertake RBA were- recidivists in drugs offense, the involvement of Mr. Chhapali in committing the drugs offense traced back a long period of time and the volume of property were taken as a basis to applying a RBA. The legal grounds taken to undertake RBA in this particular case were section 38 of NPC, jurisprudence of prevention of ML, International standards developed to combat with ML/TF and Nepal's commitment towards combating ML/TF. During investigation, the severity of offense was deemed high as a result DMLI consecutively initiated the investigation and indictment was filed to court.

	National coordination or Domestic Cooperation
2	In this regard, DMLI sought international cooperation through INTERPOL from Japan and Hong kong in the suspicion of possessing bank accounts there. As a response, Japan replied and no account was found. So that no matter existed for the applicability of extraterritorial jurisdiction onwards. The entire source of evidence is our sovereign territory. However, domestic cooperation and coordination held prudently assisted in giving out the result in a timely manner efficiently.
6	The investigation is based on the financial intelligence since FIU disseminated dossier to DMLI, being based on it, the further evidences were collected as a result the defendants were found involved in the commission of ML offense in association with predicate offense Narcotic Drugs (Hashish) Usefulness, timely manner
7	The investigation was successfully carried out tracing a huge amount of criminal proceeds which was the subject of prosecution.
8	Criminal Proceeds have been traced out, and issuance of the freezing order is a crucial matter for creating a ground of claim to confiscate such property as well.

CASE NO. 3: GoN Vs. NIRANJAN HOZAI ALAIS NIRMAL RAI ET AL

Case- Money laundering

1. Brief fact of the case

The Indian citizen Niranjana Hozai who took the Nepalese citizenship in the name of Nirmal Rai, often visited various countries and made various transactions in Nepal. He owns lots of properties, has deposited the cash in different banks. However, he might committed the money laundering offence. Such complaint was received by the Department of Money Laundering Investigation of Nepal from the Embassy of India, Kathmandu Nepal so this was the subject to be investigated.

2. Statement of the defendants

During investigation the defendant Sarita Giri, Ram Chandra Giri, Seti Giri, Raju Giri, Sita Giri were interrogated. The principal offender Niranjana Hozai was absconded.

3. Charge sheet filed to the court

In this case, there are six defendants were charged in this way.

SN	Name of the defendants	Status	Claimed amount	Relevant law
1	Niranjana Hozai/Nirmal Rai	Offender	NRs.86347474.01	
2	Sarita Giri	Offender	45182306.01	
3	Ram Chandra Giri, Seti Giri, Raju Giri and Sita Giri	Abettor	Half	

Along with this, the charge sheet they were also asked to be confiscated the mutable and immutable properties from their possession.

4. Conviction and Sanction by the initial court

SN	Name of offender	Establishment of Claimed amount	Fine imposed	Imprisonment	Remarks
1	Nirmal Rai	84347474.01	84347474.01	4 yrs	
2	Sarita Giri	22591153	22591153	2 yrs	Abettor
3	Raju Giri				Acquitted but confiscated some properties.
4	RamChandra Giri				
5	Sita Giri				
6	Seti Giri				

Appellate: In this case, the appeal was file by both parties of the case- Nepal Government and the defendants themselves.

5. Issues in Fact raised by the Supreme Court to be settled down.

- Whether the judgment made by special court comprises the basis to be agreed with or not
- Whether the appellate pleading of both parties is suitable to establish their one's own claim or not?

6. Grounds of the decision (Ratio decidendi)

- The principal offender Nirmal Rai has escaped from the proceedings of court, He did not make his presence before court in the proceedings.
- Sita Giri, Seti Giri, Ram Chandra Giri and Raju Giri were made bearing the ownership of property transferred by Sarita Giri. They are unable to prove that whether they bought such property. According to Sarita Giri they got the ownership from her.
- Sarita Giri herself is unable to prove the source of such property she owns. However, she owned such property changing the ownership from her disappeared husband.
- Sarita Giri made the forge death registration certificate of her husband then in accordance with the certificate she transfer of property as a beneficiary of Nirmal Rai in different layers.
- Sarita Giri has been found not playing an active role in generating such properties form the commission of the crime directly as well. Furthermore, She only engaged in the process of transferring such property including her family member's name.
- Other appellate defendants Ramchandra Giri, Seti Giri, Raju Giri and Sita Giri found innocent since they got the only ownership of property in relation to request made by Sarita Giri. So far some pricelessly transferred property is deserved to be confiscated form their name.

7. Variance of verdict in between initial Court and Supreme court

No any variance has been seen in the judgment. The Supreme court has accepted the judgment made by the Special Court.

8. Precedents propounded by the Supremecourt

- Article 30 (5) of the Prevention of Money Laundering Act, 2064 BS, seems to have a legal provision under this Act that "those who engage in, assist or incite to commit offenses under this Act shall be punished with half the punishment of the offender". According to the law, anyone who engages in, aids or incites to commit such an offense without being directly involved in the offense of money laundering shall be liable to half the punishment of the principal offender. Defendant Sarita Giri still has cash in various banks and land in her name and she has made a death certificate stating that her husband Nirmal Rai has died. It is seen that the rights have been transferred without taking any amount in the name of the brother-in-law. It is not seen that he has acquired the property through his own efforts and also the plaintiff government of Nepal has not been able to claim that he has acquired the property himself. Thus, the appellant defendant Sarita appears to have played the role of accomplice in the crime committed by her husband Nirmal Rai by committing the crime of money laundering and by transferring the property in her name.
- Defendant Sarita Giri did not generate the property in her own efforts and by committing any offence directly. The property which she owns and has seen transferred to her family member she acquired as a beneficiary of her husband. Similarly, other defendants also acquired the property in their name by transferring of ownership in the request of Sarita Giri. In such a situation it's not relevant to prove them as punishable offenders. By evidence. No any basis appeared there to convict them due to lack of direct involvement in the commission of crime in generating the criminal proceeds. Therefore, they are not liable to be convicted.
- Defendant Sarita Giri is unable to show the legitimate source of her cash and land etc. She is deserved in transferring the property into her name from her husband and again she engaged in transferring such property to others at different layers. By which, she played an active role of abettor by transferring the property derived from the commission of crime by her husband, which occurred the result of money laundering. She is in this way deserved to be convicted as an abettor with two years of imprisonment including fine as equal to claimed amount and properties owned and transferred by her are be the subject of confiscation.

9. Role of abettor in money laundering offence

Pursuant to section 3 of the Prevention of the money laundering of Act, the abettor can help in this way according to the classification of abettor.

S.N	Classification	Activities to be performed by the abettor
1	Accessories before the fact	- Concealment the illicit origin.
		- Transform and handover the property knowingly or having a reasonable to believe that such property is derived from the commission of crime, with a view to protect from the legal proceedings.
2	Accessories at the fact	- Hiding and disguising the true nature, source, location, disposition, transaction, ownership and right of such property knowingly or having a reasonable ground to believe that such property is derived from the commission from the crime.
3	Accessories after the fact	- Acquire, use or possession of any property knowingly or having a reasonable ground with a believe that such property is derived from the commission of crime.

10. Domestic Coordination-

The defendant Niranjan Hozai was actually an indian citizen, who took Nepalese citizenship in the name of Nirmal Rai from District Administration office Sunsari. Some of the local people were found involve in the citizenship making process. This was a separate punishable offense so that it was referred to Police for the necessary action and police, after investigation filed case to the court against the offender.

11. Typology

1. Use of BFIs for placement and Layering.
2. Structuring of proceeds
3. Investment in Housing and real estate
4. Use different country and third party to transfer the proceeds from aboard
5. Creating a business entity to conceal the illicit origin to appear the proceeds legitimate.

12. Analysis of IOs

IOs	Analysis
1	The case was investigated within short period of time. As soon as the information was received then DMLI immediately initiated the investigation. As a result within short period of time all the criminal proceeds was traced out and which amounted the subject of confiscation. The Risk Based approach was adopted on the basis of severity of offense.
2	Nepal was given information by India in this case to initiate the further investigation. As a result the proceeds was traced out in a timely manner and more effectively.

5	The Nirmal Housing and property Dealers Pvt. Ltd, a legal person was found used in committing the crime. The defendant Niranjana Hozai made various transaction misusing the legal entity. All of the movable and immovable property was frizzed in the course of investigation not to let the further misuse of legal entity.
7	The case was as mentioned above, was investigated within very short time.
8	Huge amount of proceeds was confiscated by the decision of Supreme court.

CASE NO.4: GoN vs. RAVISH PATHAK ET AL

Date of Registration - 2076/2/5
 Predicate offense - Monetary and Banking
 Status in - In ML case, the principal offender was convicted with two folds fine and imprisonment for a term of 3 years. Accomplices were convicted with half punishment with respect to the principal offender. The juvenile delinquent Nitesh Tiwari, in conflict with the law, was convicted with imprisonment for a term of 2 months. Though considering and all, the sentence against him was suspended.

Information shared to DMLI for - Nepal police
 ML investigation

Case- Money Laundering in association with (predicate offense) monetary and banking/Bulk cash smuggling/money mule

Types of ML case- Standalone type- consistent with Recom 3.5 of FATF standards and the provision of APLA as prescribed in section 29.

1. Brief Fact of the cases

At the time of security checking Nepal police found a huge amount of skeptical Nepalese currency. As a matter of suspicion, in relation to illicit origin, the amount was seized from the possession of Ravish Pathak and juvenile Nitesh Tiwari. Nepal police requested DMLI for the further investigation in a suspicion to ML offense.

2. Status of the Predicate offense

In a relation to this ML case, No legal proceeding was carried out for an offense of monetary and banking as predicate of money laundering offense. The ML case was filed to the court having been based on the provision of FATF standards 3.5 and section 29 of ALPA, considering the stand-alone type of ML.

3. Criminal Property.

The seized amount was transferred from India to Nepal. As per the existing legal system, there is no law in Nepal on the convenience of making such cross-border transactions. Considerably, the means of transfer and the money itself found illicit.

4. Evidence to prove the proceeds and criminality

- Search and seizure deed.
- Statement given by the accused during investigation
- The defendant Ravish was failure to prove the genuine source of seized amount from his possession and from Nitesh, a juvenile delinquent, by submitting the reliable, scientific and irrefutable evidences.
- The defendant also was failure to justify the legal and economic purpose of the seized amount.
- In Nepal Govt vs. Bikash Kumar case, similar nature, context and fact consist commensurate with this occurrence, whereas, Bikash Kumar is convicted in ML case in association with predicate offense relating to monetary and banking as the supreme court decided the case. It can also be considered as one of the major ground in proving proceeds and criminality.

5. Charge in ML case-

The following defendants are accused in ML case with claimed amount as follow in the violation of section 3 of ALPA.

Defendant	Claimed amount	Rem
Dhiraj Tiwari	3544000	
Ravish	3544000	
Nitesh (Juvenile)		

6. ML Typology adopted (on the basis of banking offense)

- Proceeds generated from committing the monetary and banking offense was transferred to Nepal from India in cash.
- Money mule.
- Concealing, disguising, and hiding true source, origin and nature of the proceeds.
- Use of third party in committing the predicate offense (Dhiraj used ravish)

7. Status of ML case- It is under trail in Special court.

8. Presence of ML Element pursuant section 3 of APLA

- The Source of origin of seized amount is India, It was transferred to Nepal in cash with a motive to conceal its true source, nature and location.

- The offenders were arrested at the stage of transferring, if they were not arrested with cash, they would make further transformation, investment, change the form of proceeds and so on. Finally, the defendant including Dhiraj would have used the proceeds in furtherance to gain more illegally.
- However, more importantly, the defendant acquired and possessed the proceeds, this was sufficient ground to make the offender criminally liable because of the presence of illicit origin.

9. Analysis of IOs

IOs	Analysis
1	The offender misused the financial system of two countries India and Nepal to transfer the proceeds. Furthermore, If crime is committed by misusing the financial system, more importantly, it has a severe impact and infliction. So that in the course of investigation RBA was adopted in a sense that the seized proceeds was found derived from the offense relating to monetary and banking which is considered as a major threat from the point of view of combating ML.
2	Though the source of origin of seized proceeds was in India, due to limited time for custody, international cooperation was not sought to recover the further evidence.
7	The investigation was successfully carried out on the basis of evidences collected from the beginning of the investigation process. The proceeds was seized prior to the investigation in the suspicion of ML by Nepal police.
8	The seized criminal proceeds was confiscated having been based on the criminal charge, from the decision of Sthe pecial Court.

9. Judicial View

This case is decided by the special court. In relation to defendant Dhiraj Tiwari the decision undertaken by special court is final equally as being undertaken by supreme court because of absconding during trail. Considerably, as a principal offender Dhiraj Tiwari is convicted with two folds of fine Rs. 7088000.00 and imprisonment for a term of 3 years. This sanction is found based on the RBA.

The other two Ravish and juvenile delinquent Nitesh are convicted as accomplices with respect to principal offender. The sanction against Nitesh has been suspended considering his minority and school and so on.

CASE NO. 5: GoN vs. MAXIOJUN ET AL.

Date of Registration - 2076/8/6
Predicate offense - Smuggling
No. of predicate offenses - 2 (smuggling and foreign exchange)
Information shared to DMLI for ML investigation - Nepal Police

Case- Money Laundering with the association of predicate offense smuggling

1. Brief Fact of the cases

As Chinese citizens were found with illegal money and when they were interrogated, they disclosed a matter that the money was collected in return for sending goods from china and that money was being transferred to China. They had no license to make transactions of foreign currency. No, tax was paid to Nepal government. When they were interrogated, found unable to disclose the genuine source of seized amount. The CIB, along with such information, requested DMLI to initiate the investigation against the arrestees, Chinese

2. Status of the Predicate offense

The defendants involved in this case were convicted on the accusation of committing an offense relating to foreign currency. The case was investigated by DRI. Furthermore, the substantial predicate offense in this case was considered smuggling though there was no complaint registered in competent authority on the accusation of smuggling punishable under Customs Act, 2008. In addition to this, the ML case was investigated and prosecuted having been based on section 29 of APLA.

3. Charge in ML case-

The following defendants are accused in ML case with claimed amount as follow in the violation of section 3 of ALPA.

Defendant	Claimed amount	Impri..	Fine
WU Po	531830.30	2-10	Two folds
LU BAOWEI	213228.74	2-10	Two folds
LYU CUNKUAN	4810751.00	2-10	Two folds
MA XIAOJUN	6539500.00	2-10	Two folds
Ghale Bhote	Accomplice – half punishment was claimed with respect to Lyucunkuan	Half	Two folds
Ghanjye Bhote		Half	half

4. ML Typology adopted

- Proceeds generated from committing the smuggling offense was transferred to different bank account including Ghale and Ghyanje Bhote.
- Misuse of legal entity
- Misuse of cooperative organization. The cooperative was found involved in proceeding the transaction not being not complied with AML/CTF regime.
- Use of Third party. Bishal Syangbo et al...
- Distancing of proceeds.
- Money mule.
- Changing in location

5. Steps taken to trace out the criminal proceeds by DMLI

- DMLI started searching for evidence relating to the property earned from committing the predicate crime as soon as the information was registered. Launched coordination with different agencies such as FIs.
- A huge amount of proceed was identified in Ghale and Ghyanje account transferred frequently.
- Court decision made in foreign exchange offense also was taken as a reference
- Documents recovered from the cooperatives, search and seizure.
- Search was conducted by Nepal police.
- Evidence relating to travelling were recovered from immigration office.

6. Status of ML case- convicted partially.

7. ML Element

- Placement- using third party
- Changing location of proceeds of crime
- Concealing
- Converting the property- goods into cash.
- Acquire, use and possess.

8. Details of conviction

Defendant	Claimed amount (fixed by the court decision)	Impri..	Fine	Confiscated/ Recovery amount
WU Po	522830	2 yrs	Two folds	610303.
LU BAOWEI	213228.74	2 yrs	Two folds	426256.00
LYU CUNKUAN	305151.18	2 yrs	Two folds	610303
MA XIAOJUN	6549500.00	3 yrs	Two folds	13079000
Ghale Bhote	Acquittal			
Ghanjye Bhote				

9. Analysis of IOs

IOs	Analysis
1	Smuggling is considered as medium threats in Nepal from the point of view of prevention of ML. However, in this case, during investigation a risk based approach was adopted. The grounds to undertake RBA were- involvement of foreigner, misusing of cooperative for the transaction, and the cooperative was not being complied with AML/CFT standards. Jurisprudence of prevention of ML, International standards developed to combat with ML/TF and Nepal's commitment towards combating ML/TF were considered as a base for adopting RBA in this case.
2	The entire source of evidence were collected within our sovereign territory. However, domestic cooperation and coordination held prudently assisted in giving out the result in a timely manner efficiently. International cooperation was not essential.
4	One of the cooperative was found misused in this case, which was not being complied with the AML/CFT onwards it was referred to department of cooperative for the purpose of carrying out the regulatory sanction.
7	The investigation was successfully carried out tracing a huge amount of criminal proceeds which was the subject of prosecution.
8	Criminal Proceeds have been traced out, The property was confiscated being proved proceeds of crimes.

10. Judicial view

- Risk based approach was adopted at the time of adjudicating so that 3 years of imprisonment was found imposed against Maxiojun, the defendant.
- AML element were identified
- The ML offense has been considered as byproduct of predicate offense in this case.

CASE NO.6: GoN vs. YOGENDRA PRASAD SHRESTHA ET AL

Date of Registration	- 2077/3/2
Predicate offense	- Banking offense
No. of predicate offenses	- 2
Status	- convicted with fine and imprisonment for 3 years from the High court (Initial court in Banking offense)
Investigative agency in predicate	- Central Investigation Bureau.
Information shared to DMLI for ML investigation	- After prosecution

Case- Money Laundering

1. Brief Fact of the cases

DMLI was provided information for further investigation of ML offense in association with the predicate of the banking offense immediately after prosecuting the case against the defendant Yogendra Prasad Shrestha et al, chairman of Nepal Share markets and Finance Ltd.

The defendant Shrestha was the promoter of Nepal Share markets and Finance Ltd, acting as an executive chairman and owning the majority of shares.

Defendant Mr. Shrestha while working as an executive chairman, with a motive to gain illicit origin set up 88 fake debtors and disbursed a large amount of loan in their name without due process. It was a fictitious transaction performed under the grand design of the chairman. The amount taken out from the Finance was transferred into the bank account of the chairman and his family members and was used in buying shares and other property like land with a motive to gain illicit enrichment. In this allegation of banking offense, he was charged with a claimed amount of Rs. 1960547167187.

2. Status of the Predicate offense

The defendant Yogendra Prasad Shrestha was convicted with a 60 m fine in two cases and imprisonment for 6 years. The case is now under the consideration at Supreme Court.

3. Charge in ML case-

The following defendants are accused in ML case with claimed amount as follow in the violation of section 3 of ALPA.

Defendant	Claimed amount	Rem
Yogendra Pd Shrestha	1716336213.	
Gita Shrestha	151836941	
Gaurav Shrestha	196701921	
Saurav Shrestha	271460271	
Utsav Shrestha	388854681	

4. ML Typology adopted (on the basis of banking offense)

- Proceeds generated from committing the banking offense was transferred to different bank account including family members.
- Investment has been made in security exchange sectors, specifically in buying secondary shares.
- Different legal entities are set up for the further transaction of proceeds
- Family members are used to own the proceeds in the form of shares, real estate and other companies.

- The fund which Nepal Share Market and Finance Ltd accepted as a fixed deposit from Rastriya Beema Sansthan and Citizen Investment Trust was directly transferred to his son's account maintained at Star saving and credit cooperative.
- The familial partition of the property has been found undertaken for the easier movement of other property in a planned way.
- Star saving and credit is used further to manage the proceeds.
- Creating a complexity in transaction with a motive to avoid detection for the further concealing, disguising, and hiding true source, origin and nature of the proceeds.

5. Steps taken to trace out the criminal proceeds by DMLI

- DMLI started searching for evidence relating to the property earned from committing the predicate crime as soon as the information was registered. Launched coordination with different agencies such as Nepal Share market and Finance Ltd. Ratriya Beema Sansthan, Citizen Investment Trust, Security Exchange Board of Nepal, Star saving and Credit Cooperative, Land Revenue office, other Banking institutions etc.
- The inspection Report prepared by NRB was extensively studied in the course of the investigation. The Fixed deposit accepted from Beema Sansthan was not recorded in the financial statement of NSMFL. The amount was transferred into the account of the defendant's son maintained at star savings and was used further in buying secondary Shares.
- As identification of the property was undertaken freezing order was issued to freeze the property.
- A huge amount of proceed was identified and froze.

Status of ML case- It is under trail in Special court.

6. Prevalence of IOs

IOs	Analysis
1	NRA report exclusively comprises banking offence as a major threat (High-risk Crime) for the purpose of preventing money laundering. The major proceeds-generating crimes are entitled to major threats. The defendant YP Shrestha has been convicted in two banking offense he deserved severe punishment. Legal entities have been found misused in committing the ML Offense. Two government corporations are victimized massively. Financial institution as well as financial system has been misused in committing the ML offense. The defendant YP himself was a chief of a reporting entity in relation to this, the department applied the risk-based approach in the process of investigation.
2	In this regard, the case is not based on the transnational feature, no matter existed for the applicability of extraterritorial jurisdiction onwards. The entire source of evidence is our sovereign territory. However, domestic

	cooperation and coordination held prudently assisted in giving out the result in a timely manner efficiently.
3	
4	The supervisory role found be played by NRB. The inspection report prepared by NRB remained one of the cornerstones in carrying out the case into prosecution.
5	The misuse of legal entities has been prevented through criminal charges upon wrongdoers in the breach of BAFIA and so on. The NRB afterward held the management of NSM to prevent it from further misuse.
7	The investigation was successfully carried out tracing a huge amount of criminal proceeds which was the subject of prosecution.
8	Criminal Proceeds have been traced out, and issuance of the freezing order is a crucial matter for creating a ground of claim to confiscate such property as well.

CASE NO. 7: GON VS KAMAL KUMAR GUPTA ET AL

1. Brief Fact of the case

As Kamal kumar Gupta and Sanu Gupta were found coming to Nepal carrying a large amount of Nepalese currency from Nepal. However, in the border area Nepal police in a regular duty conducted search upon these two Indian nationality, as a result Nepal police seized 20 lakhs of Nepalese currency from their possession. The seized amount with these two arrestee was brought before DMLI for the further investigation.

2. Evidences collected During Investigation

- Search and seizures deed.
- Police report
- Statement of the suspect

3. Breach of Law by suspect

- Foreign exchange (regulatory) Act, 2019 section 12
- Ruling of Nepal Government published in Nepal gazette on 2-73/12/10
- Section 3 of ALPA.

4. Brief Fact of the evidences

Types/nature of evidence	Details established by the evidences
Search and Seizure deed	As a result of conducted search, Nepal police successfully seized the block amount of cash from the scene of crime and arrest the suspect. The Supreme court has often rendered the principle that the deed created in scene of crime itself bears a high evidential value. On the basis this deed the suspect couldn't make any denial statement in a sense that the amount

	was not seized from their possession.
Police Report	After the arrest the police team submitted the report to respective police office of their premise. The search and seizure deed is found corroborated by the police report.
Statement of the suspects	The block amount was seized from the Sanu Gupta's possession. Kamal Kumar Gupta mentioned in his statement that he was the real owner of the seized amount. Sanu Gupta sated that the bag was given by my brother, He was known about the good kept inside the bag.

5. Findings of Investigation

The two arrestee are found guilty in ML offense. They are required to prosecute pursuant to section 22(2) with a criminal charge as such the claimed amount 20 lakhs and fine two folds of the claimed amount and the punishment as per the severity of offense pursuant to section 30(1) and the seized amount subjected to confiscate pursuant section 28(2) and 34(1) of ALPA.

6. Statement of the defendant before court

Kamal Kumar- The seized amount is my business income collected from the market. It my usual income that my annual business in 5 crore IC. The tax is being paid to Indian government regularly. The seized amount is not derived from any illegal activity. The punishment is not to be imposed against me because of no involvement myself in the commission of any crime.

Sanu Gupta: I haven't committed any offense, I was unknown about the bag, though it was just given my brother to carry on during the travel. When policed conducted search then I knew about the block amount.

7. Order of court

After the statement these two accused were ordered to be in prison for the purpose of a trail.

8. Decision of the Court

a. Pleading of government attorney

The defendants are unable to prove the legal source of seized amount. No any evidence is corroborating the statement of the defendant in relation to their business activity. As Nepal government has banned to make such cash transaction from aboard. The accused for the purpose of concealment and to legitimize the illegal earning with a motive to launder the amount has been transferred and converted. Subsequently, the accused are required to impose punishment.

b. Defense lawyer

The seized amount is not derived from the commission of crime, Kamal Kumar Gupta owns business in India. He was carrying this amount to exchange the IC. He was on the way to custom to declare, but He was arrested by Police, as a result no declaration occurred. As per the ruling of Reserve Bank of India, it is not illegal to make cash transaction among Nepal, India and Bhutan. (defense)

c. Grounds taken by the court.

- The defendant Kamal doesn't own any business in Nepal
- No any objective evidence to support his statement in relation to justify the valid source of seized Nepalese currency.
- It is not lawfulness to deem Indian business in India, as a source of earning Nepalese currency.
- Defendant Kamal Kumar Gupta has no license to proceeds the transaction of Nepalese currency.
- The defendant is not deserve to produce the evidence by which he is found authorized to be involve in foreign exchange transaction.
- The accused are failed to produce a reasonable argument as they claimed that they are first time to exchange the India currency.
- Breach of the ruling of NRB published in 2075/12/26
- No declaration before custom officer as per existing legal provision
- The accused also breached the legal provision pursuant to section 44c of APLA. Which deals with the use of banking system while proceedings any transaction regarding 10 lakh or above than this amount. Also this legal provision prohibits the transaction in cash.
- No legal source of the seized amount.
- The seized amount is association with the offense relating to banking, monetary and foreign exchange, which is prescribed as predicate offense in ALPA.

d. Actus reus as per ALPA

Transfer of the proceeds from India to Nepal in cash association with the offense relating to monetary , banking and foreign exchange.

e. Application of risk based approach in judicial proceedings.

In this case, the special court initiated the separate hearing to establish the offense and to determine the punishment. The first hearing was found held on 2076/11/12.

f. Punishment imposed and grounds taken by the court.

- the defendant didn't confess the offense as well as the offender didn't regret for having done wrong.

- Lack of presence of mitigating factors as prescribed in section 39 of MCC.
- The defendant have been found committing the offense of ML knowingly as a result due to the presence of aggravating factors resulted severity of offense higher so that the defendant deserves more punishment.

g. Results

- The defendant kamal kumar Gupta deserved 3 years of imprisonment and fine two folds of the claimed amount and the seized amount was confiscated.

9. Analysis with respect to IOs

IOs	Analysis
IOs1	Applied by the court, identifying the aggravating factors, Separate hearing, established the severity of offense is high which resulted the imposition of optimum punishment as a result the accused deserved 3 years of imprisonment.
IO2	Though the defendant were Indian nationalities, the source of proceeds was in India. In this regard, no any international cooperation has been used to produce the evidence based on the fact of the issue.
IO5	The defendant made cash transaction from india to Nepal inflicted upon the banking system of two countries.
IO7	The investigation was successfully carried out in a sense that they were prosecuted.
IO8	The seized amount was confiscated and two folds of the fine was imposed.

CASE NO. 8: GON VS PANKAJ JOSHI

1. Complaints

Defendant Pankaj Joshi who transferred the USD 290000 as remittance in the name of ICFC Finance company account maintained at Bank of Kathmandu from America the whole tenure of transferring the fund was 3-8-2009 to 8.9. 2009. In relation to this, In FIU, it was reported as a matter of suspicion and was disseminated to DMLI.

2. Nature of this cases-

As DMLI, undertook the investigation extensively being based on the received information. Basically, the fund was transferred to Nepal from JP Chase Morgan of Bank of USA.

3. Current Status of the case- Under trial in Special court (the initial Court)

4. Number of defendant- 1

5. Method applied to detect ML

As soon DMLI received the investigation freezing order was issued. The source of origin was in USA. International cooperation was essential to recover the evidence from USA.

US department of Justice at the same time requested Nepalese authority for assistance concerning this matter through diplomatic channels. The ministry of foreign affairs of Nepal requested to Ministry of Finance along with the documents received from USA to undertake the necessary action against Pankaj Joshi who was engaged in committing the Lottery fraud offense in USA and furthermore, the case, The state of Texas vs. Pankaj Joshi was under consideration in the allegation of fraud offense as Nepalese authority notably known this matter of fact on the basis of request made by USA. The investigation process took a new course in this regard. On the another hand, the fund transferred from USA probably might be generated from the commission of Fraud offense in USA. The last resort of investigation process undertaken by DMLI was concentrated towards establishing criminality means predicate offense for the efficient application of Extra- territorial jurisdiction as prescribed in ALPA.

6. Nature of Evidences obtained from USA

- Statement given by Nen parveez, who was acting as a manager of Lucky food store, where Pankaj used to work as a clerk. He revealed that he was unknown about whether Pankaj paid for ticket or not as far he knew Pankaj never played any lottery. He probably got the ticket from a customer.
- In this regard, Masudar Rahman also gave his statement and by this, statement of Nen is corroborated.
- The net amount paid to Pankaj Joshi after the deduction of tax was USD 750000 though this amount was not actually won by him. The actual winner of that lottery was Wills Wills. As suspicion grew up, Nen filed a complaint to Texas Lottery Commission.
- RCN against the Pankaj Joshi was issued.
- As per the order issued by Travis county court in further conducting the search and seizure on the basis of request made by petitioner resulted in the recovery of USD 394000.
- American authority informed to Nepal that " Joshi is charged with claiming a lottery prize by a fraud, in violation of section 466/308 of Texas Governmental Code. Joshi is also being investigated for money laundering, in violation of section 34.02 of the Texas Penal code, First degree felony.

7. Presence of Dual Criminality

As per the evidence received from USA authority and information provided to Nepal, The offense committed by Pankaj Joshi was punishable pursuant to the section 466/308 of Texas Governmental Code. Furthermore, Fraud in Nepal is also a criminal offense punishable

pursuant to section 249 of Muluki Criminal code even under the Muluki Ain. This offense in relation to ML is considered as a predicate offense as prescribed in ALPA.

Considering the such legal provision and the nature of fund transferred to Nepal was proceed of crime derived in America from the commission of Lottery fraud which resulted the money laundering offense.

8. ML Element (as prohibited by ALPA)

Concealment of Illicit origin	Since the fund be transferred to Nepal with a motive to conceal its true source. - fraud
Transfer	He used banking channels to transfer the fund. The source of origin in USA, derived from fraud. The transfer of such proceeds results ML element.
Possession	He himself and other family members, relatives are also indulged in the possession of such proceeds.
Use	It was in Nepal, directly used by the Pankaj Joshi in different purpose.
Ownership	To some extent, the ownership had been found changed with a view to conceal the illicit origin.
Location	From USA to Nepal.

9. Analysis from the point of view of IOs

IOs	Activities
1	Mr. Joshi Who committed the fraud offense in USA, inflicted upon the financial system of two countries, transnational feature, dual criminality.
2	International cooperation was undertaken from US. First, US sought assistance from Nepal. The request was made to Nepal through Diplomatic channel. As a matter of fact, the American authority suggested to our investigation officer to request any kinds of help directly using email. DMLI received all the necessary evidences from American authority in a timely manner. The evidences obtained from US authority was the ground of prosecution being based on extra territorial jurisdiction.
6	The FIU was reported being based on the nature of transaction. It was disseminated to DMLI. DMLI initiated the further investigation on the basis of this. The entire process of investigation was based on financial intelligence.
7	The Case was successfully investigated.
8	Due to disposition of proceeds, value based confiscation has been claimed before court.

10. DMLI requested to NRB to take regulatory action against the ICFC for not being complied with AML/CFT standards.

CASE NO. 9 : GON VS LAMBODAR KUMAR ET AL

1. Complaints

Defendants Lambodar kumar Neupane, the chair man of Nepal Engineering College indulged in the commission of fraud offense. furthermore, from committing such offense defendant generated a large amount of proceeds illegally which may be the subject of ML investigation.

2. Nature of this cases-

The ML case relating to defendant Lambodar kumar is of association with predicate offense fraud since Nepal police prosecuted against them in the accusation of committing fraud to Nepal Engineering College with an intention to misuse the funds of College.

3. Current Status of the case- under trail

4. Details of claimed

Defendant	Claimed amount	Fine	Imprisonment	Confiscation
Lambodar kr Neupane	124412755.48	Two times	2-10 years as per the severity	Share and bank account
Ram Ratna Uddadhya & Indira	19213604.00	Two times	2-10 years as per severity	Bank account, land et al
Upendra Gautam	21463417.00	Two times	2-10 years as per severity	Bank account, land et al
Lava Raj Bhattarai	4043584.01	Two times	2-10 years as per severity	Bank account
Late- Surya Bahadur KC	23421500	Not claimed criminal charges because of his death before prosecution.		Land
Hari Prasad Pandey	2168207.38	Two times	2-10 years as per severity	Bank account
Deepak Pd Bhattarai	3659000.-	Not claimed criminal charges because of his death before prosecution.(non- conviction based)		Land
Usa Neupane	1200000	Claimed non- conviction based confiscation only.		Bank account.

4. Number of defendant- 9

5. Method applied to detect ML

- statement of the defendants taken during investigation.
- Charge sheet filed by the Nepal police in the accusation of committing fraud offense.
- Documents shared by Nepal police to DMLI as they were collected during investigation in predicate offense.
- Document obtained from different Land revenue office., Banks, cooperatives and District Administration office, Nepal Engineering college, Expert opinion,
- Analysis of placement, layering and integration of proceeds.
- Parallel Financial Investigation, to some extent was carried out pursuant to subsection (2) of section 25 and section 25a of ALPA. (p 100 of investigation report)

6. ML Element (as prohibited by ALPA)

Concealment of Illicit origin	Third parties are used to conceal the illicit origin. They have possessed the proceeds.
Possession	By self and other family members, relatives are also indulged in the possession of such proceeds.
Ownership	To some extent, the ownership had been found changed with a view to conceal the illicit origin.
Use	Use by the concern party
Transfer	Was transfer into spouse name and so on.

7. Typology adopted in the commission of ML

- Misuse of NPO.
- Placement the proceeds into FIs with an intention to conceal its illicit origin.
- Change in the form of property- cash in to Share, equity, land, etc.
- Use of third party
- Transfer of ownership of property
- Donation to others
- Inject Black with white to create the complexity with an intention to avoid the detection.
- Distancing by structuring.
- Creating artificial evidence and claim for the purpose of concealing and disguising the proceeds.

Touched areas

Real estate, security, FIs, other companies

8. Analysis from the point of view of IOs

IOs	Activities
1	From the point of view of risk based approach, the defendants Mr. HP Pandey, ex-state minister, late Surya Bahadur KC- sitting member of House of Representatives, are found involved in the commission of ML offense. Both of them are PEPs. According to the jurisprudence of prevention of Financial crime, criminal jurisprudence, international standards of AML/CTF as per the legal provision maintained at ALPA involvement of PEPs in committing the crime is deemed severe. They deserve additional sanction. In this regard, RBA was applied in the course of entire investigation process. The above mentioned matters were the base for applying RBA.
2	There was no transnational feature presence in this case as a result no international cooperation needed.
4	In a return to being misused of Aichhaik saving and credit cooperative, DMLI referred to Department of Cooperative for the regulatory action. Similarly, Jyoti Development Bank was found failure to file the STR even in structuring of large amount of proceeds occurred. In a return to this, NRB is requested to take necessary and supervisory action against this bank for not being complied with AML/CFT standards.
5	The offenders misused the NPO and other legal entity in the commission of crime, in a response to this, the investigation was successfully completed in timely manner and prosecuted which remained as a base of protecting NEC from being used criminally.
7	The Case was successfully investigated. Parallel financing investigation was initiated with Predicate agency.
8	Due to disposition of proceeds, value based confiscation has been made by the court.

CASE NO. 10 : GON VS REWAT PURI ET AL

1. Complaints

Defendants Rewat Puri so called Gagan, indulged in the commission of offense relating to documents (forgery). furthermore, from committing such offense defendant generated a large amount of proceeds illegally by transferring the ownership of Government owned land and selling it. Additionally, investigation is required in ML offense. As DMLI was being requested to initiate the further investigation by Nepal Police.

2. Nature of this cases-

The ML case relating to defendant Puri is of association with predicate offense relating to document. Nepal police prosecuted in the accusation of committing offense relating to documents. The offense was found committed with an intention to bringing out the ownership of government land into his ownership and to sell such land. The money gained from the selling of such land is actually the proceeds of crime. In this regard, this case is also related to ML.

3. Current Status of the case- under trail

4. Details of claimed

Defendant	Claimed amount	Fine	Imprisonment	Confiscation
Rewat Puri	121372178.86	Two times	2-10 years	land
Keshawati Puri	121372178.86	Two times	2-10 years	Vehicle and real estate
Manmaya Puri	99054750.22	Two times	2-10 years	Land
Dev kumar Puri	4242871.61	Two times	2-10 years	Land
Sangeeta and Krishna kr Puri				Land plot no. 3574.47 sq. km

4. Number of defendant- 6

5. Method applied to detect ML

- statement of the defendants taken during investigation.
- Charge sheet filed by the Nepal police in the accusation of committing forgery offense.
- Documents shared by Nepal police to DMLI as they were collected during investigation in predicate offense.
- Document obtained from different Land revenue office., Banks,
- Analysis of placement, layering and integration of proceeds.

6. ML Element (as prohibited by ALPA)

Concealment of Illicit origin	Third parties are used to conceal the illicit origin. They have possessed the proceeds.
Possession	By self and other family members, relatives are also indulged in the possession of such proceeds.
Ownership	To some extent, the ownership had been found changed with a view to conceal the illicit origin.
Use	Use by the concern party
Transfer	Was transfer into spouse name and so on.
Transformation	Land in to cash and so on.

7. Typology adopted in the commission of ML

- Misuse of government land.
- Placement the proceeds into FIs with an intention to conceal its illicit origin.
- Change in the form of property- land into cash
- Use of third party
- Transfer of ownership of property

- Inject Black with white to create the complexity with an intention to avoid the detection.
- Creating artificial evidence and claim for the purpose of concealing and disguising the proceeds.

Touched areas

Real estate, FIs

8. Analysis from the point of view of IOs

IOs	Activities
1	From the point of view of risk based approach, the defendants Mr. Rewat Puri, was the candidate of Mayor of Damak municipality from the behalf of Nepal communist party Maoist, He is PEP. According to the jurisprudence of prevention of Financial crime, criminal jurisprudence, international standards of AML/CTF as per the legal provision maintained at ALPA involvement of PEPs in committing the crime is deemed severe. They deserve additional sanction. In this regard, RBA was applied in the course of entire investigation process. The above mentioned matters were the base for applying RBA.
2	There was no transnational feature presence in this case as a result no international cooperation needed.
4	As a regulator, Department of Land Registration and Archive was requested to carry out the security of that government land from being further misused.
5	The offenders misused the banking system in the commission of crime, in a response to this, the investigation was successfully completed in timely manner and prosecuted. Also DMLI referred the case relating to banking offense to CLB for the further necessary action.
7	Successfully completed. The investigation was based on the domestic cooperation. The cooperation was made among Nepal Police, Survey office, land registration office and so on.
8	Large amount of confiscation is made. on the another hand, Land Revenue Office is further requested to create the government ownership over such land which was scammed by the defendant.

CASE NO. 11 : GON VS SAMER RAI ET AL

1. Complaints

Sameer Rai a Nepalese citizen who remitted into his wife Ambika Rai's account from Dubai to Nepal using AL Fardan Exchange a remit company on 08 april 2013, the amount was Rs 6795422 and Ram chandra Dangal also remitted using the same remit company into her account Rs. 2263521. The remit company of Dubai requested to Himel Remit company of Nepal not to make the payment of that money due to the reason that which was derived from the criminal activity. However, the remit company was requested by Dubai Police to reverse

the transacted amount from Nepal. In this regard FIU disseminated dossier to DMLI, on the basis of this investigation was undertaken.

2. Nature of this cases-

As DMLI, undertook the investigation extensively being based on the received information. Basically, the fund was transferred to Nepal from Dubai. The remit company informed to Nepalese remit company not to make the payment and to reverse the fund. The reason as mentioned by the remit company was based on the request of police because the remitted amount was generated from the criminal activity.

3. Current Status of the case- Under trial in Special court (the initial Court)

4. Number of defendant- 2

5. Method applied to detect ML

As soon DMLI received the investigation freezing order was issued. The source of origin was in DUBAI. International cooperation was essential to recover the evidence from the country having source of origin. The ev

6. Nature of Evidences obtained from aboard

According to Dubai police the amount is generated from the commission of theft offense in Dubai.

7. Presence of Dual Criminality

As per the evidence received from Dubai authority and information provided to Nepal, The offense committed by Sameer Rai criminal activity. Furthermore, theft in Nepal is also a criminal offense punishable under Muluki Criminal code. This offense in relation to ML is considered as a predicate offense as prescribed in ALPA.

Considering the such legal provision and the nature of fund transferred to Nepal was proceed of crime derived in Dubai from the commission of theft which resulted the money laundering offense.

8. ML Element (as prohibited by ALPA)

Concealment of Illicit origin	Since the fund be transferred to Nepal with a motive to conceal its true source. - theft
Transfer	He used banking channels to transfer the fund. The source of origin in USA, derived from fraud. The transfer of such proceeds results ML element.
Possession	He himself and his wife also indulged in the possession of such proceeds.
Use	It was in Nepal, directly used by the Sameer and Ambika.

Ownership	To some extent, the ownership had been found changed with a view to conceal the illicit origin. (Samer to AMbika)
Change in location	From dubai to Nepal.

9. Analysis from the point of view of IOs

IOs	Activities
1	Mr. Rai Who committed the theft offense in Dubai, inflicted upon the financial system of two countries, transnational feature, dual criminality. are existed, So long there is the misuse of financial system there is risk. To mitigate this DMLI seized the amount from Himalaya Bank.
2	International cooperation was undertaken from Dubai. First, sought assistance from Nepal. The request was made to Nepal. The evidences obtained from dubai authority was the ground of prosecution being based on extra territorial jurisdiction.
6	The FIU was reported being based on the nature of transaction. It was disseminated to DMLI. DMLI initiated the further investigation on the basis of this. The entire process of investigation was based on financial intelligence.
7	The Case was successfully investigated.
8	The proceeds was recovered from Himalayan Bank and claim was made to confiscate before court.

CASE NO. 12 : GON VS MADHU KUMARI CHAUDHARY ET AL-3

Case- Money laundering

Associated predicate offense- Revenue Leakage

Classification of Predicate as per NRA- Major Threat

Claimed amount in Predicate offense- 544247752.01

Act relating to Predicate offense- Revenue Leakage (investigation and Control) Act, 2052

No. of defendant- 3 (natural), 1 legal

Case filed in predicate- 2075/5/1

Initial Court- Kathmandu District Court, 075-C1-0003

Case forwarded to DMLI by DRI

1. Brief of the received information

Defendant Madhu Kumari Chaudhary owned two cargo related companies in this regard DRI initiated investigation in revenue leakage offense. DRI in the course of investigation under its own jurisdiction detected some element of money laundering. As a matter of fact, this was

considered as an information to forward to DMLI, for the further proceedings in ML offense. As soon as DMLI registered this complaints initiated the preliminary enquiry pursuant to section 14 of ALPA and it was completed within 2 days. Thereafter, investigation pursuant to section 15 of ALPA was carried out onwards.

2 Methods applied to trace out the proceeds of crime.

- The Himalayan Cargo Nepal had to pay income tax of amount Rs. 91632686.48 from FY 2065/656 to 2072/73. This Cargo firm paid only Rs. 34000 within this tenure. Similarly, another Madhu Kumari Chaudhary owned cargo firm Himalayan Cargo had to paid income tax Rs. 147964846 from FY 2073/74 to 2074/75.
- DRI in the course of the investigation traced out some property land, building, bank account too.
- It was seen that 14 banks accounts were maintained in the name of Madhu, her husband an Indian citizen Binod Gupta, and Birendra Gupta worker of her business. Some of the account are opened in the firm's name. Large amount of transaction and balance total 101020941 was found which remained the matter of freeze so that freezing order was issued to freeze the balance.
- Madhu Kumari Chaudhary sold some land to her company, Mangala Real estate Pvt. Ltd. This transaction was just made in paper. However, the company is owning 5 plots of land and Madhu is owning other 3 plots of land located at Kathmandy and Bhaktpur district. The investment in land transaction is very high amounted 83030800.
- Madhu in other two companies made 45000000. of investment as an equity.
- Some other security has been traced out.
- The total property owned by Madu et al was estimated 229549200. Which was derived from the commission of tax evasion.
- The defendant, husband of Madhu, Mr Binod Kumar Gupta confessed his guilt of tax evasion in the course of investigation.
- While analyzing in accordance with the evidence related to financial statements of firms owned by Madhu and the details of movable and immovable property possessed by defendant Madhu and all, there appeared a causal relation between the offense committed by Madu et al. As the evade of tax increased the possession of property has also increased.
- The defendants in the course of investigation were required to prove the valid and genuine source of the property they owned. Madhu was absconded from the very beginning of proceedings and Mr. Binod was failure to prove the valid sources of his possession.
- From the behalf of two firms defendants paid nominal amount as income tax, as this was done with full knowledge and intension of committing tax evasion to gain a illicit origin.
- So long as there is illicit origin gained by tax evasion is settled down is business investment, deposit in to bank account and in purchasing land. The land is transmitted

into company owned by Madhu. Such activities are being carried out to avoid the detection of illicit origin and criminality.

- Whereas, there is the presence of criminality and proceeds has been either used, acquired or possessed by the accused these are regarded as prohibited activities in terms of ML element.
- Prevalence of prohibited activities by section 3 of ALPA in this case have been found in a sequential order, one after another.

3. sources of evidence used to trace out criminal proceeds

These are the evidences which undertook in tracing out the proceeds.

- Financial Statement submitted to tax authority.
- Charge sheet filed to District Court by DRI in tax evasion offense.
- Bank accounts details obtain from different FIs
- Statement of Binod Gupta and Birendra.
- Documents obtained from Land Revenue Office.
- Decision taken against the defendants by the Chief Tax officer of Parsa in the violation of Excise duty Act importing fake sticker of liquor.

4. Typology

The offenders used corporate vehicle in furtherance of managing proceeds to avoid the legal consequences. Madhu a Nepalese citizen who established the business entity are not found working as per the legal provision. Proceeds generated through tax evasion was invested into other companies, Securities, Land and bank deposit. Himalayan Cargo Nepal and Himalayan Cargo were used in generating the proceeds and other firms Mangala Realestate, Apple Polymers etc are found used in managing the proceeds with a motive to avoid legal consequences by concealing, converting, transferring, hiding true nature and source of such property onwards.

Use of third party is another effort of defendants seen to be applied to conceal the illicit origin. They use Birendra Mahato, who was working as a clerk. He carried out large amount of transaction from their behalf. The real Beneficiary of that transaction are Madhu and Binod.

5. Element of ML existed in this case

Illicit origin	From tax evasion
Proceeds of crime	All invested into real estate, security, business and companies.
Conceal/disguise	Cash amount is invested into land and security. (Change in the form of property occurred)
Acquire, use, possession,	Derived from the commission of predicate, the proceeds is being used for their purpose and it was possessed in terms of security, investment in real estate and other business entity.

6. Claimed amount against the offender

Name	Amount
Binod Gupta and Madhu	229549200.41
Birendra Mahato	229549200.41
Himalayan Cargo	As per sub section 8 of section 30.

7. Analysis of IOs

Ios	Description
1	The risk based Approach was adopted in the course of investigation, Considering the predicate offense as a high risk crime, the preliminary inquiry was initiated as soon as the information was registered. On the other hand, the offender generated the proceeds using corporate vehicle and further they even committed the ML offence using corporate vehicle. So long as, there is the use of corporate vehicle in committing the tax evasion based ML, The offenders victimized Nepal government as a result severity of offense is very high. However, the tax evasion is extensively regarded as a major threat by NRAR from the point of view of prevention money laundering. In a consideration to its severity DMLI prosecuted the case in a timely manner.
2	No presence of transnational features perpetuated in this case. The international cooperation was not necessary since the sources of evidence is our territory. The flow of proceeds is found within the country.
5	The corporate criminal liability has been claimed here. The offenders were indulged in committing the predicate crime and ML both offenses using corporate vehicle. The investigation held in timely manner assisted to prevent such legal entity from being criminally used either in generating proceeds or further managing of its.
6	The entire investigation process was based on the predicate offense tax evasion. DRI primarily, gathered some of the necessary information relating to property and so on. In addition to this, DMLI sought evidences from different REs and others. No Financial intelligence required for the completion of this investigation.
7	The Investigation was carried out successfully within 8 months. In the course of this investigation proceeds to be confiscated, criminal liability, related evidences were determined as per the factual and freely collected evidences.
8	Freezing order has been issued in the course of investigation. The claim is made to confiscate such frozen property of large amount since the defendants were failure to prove the genuine sources of such property by submitting the reliable and irrefutable evidence.

CASE NO. 13 : GON VS SAMSUL HODA

1. Complaints

Offender Samsul Hoda in association with Paksatani citizen Safi Ulla frequently had been found transferred money to Brija Kishor Giri from Dubai for the purpose of conducting terrorist activities. In this allegation, Nepal police after the investigation of organized murder shared information to DMLI for the further investigation in TF offense.

2. Ground of the occurrence seen during investigation.

- As a matter of fact, Samsul Hoda confessed his guilty in the course of investigation relating to organized murder in a sense that he used to transfer fund for the purpose of terrorist activity.
- This offender Samsul Hoda was a candidate in second constituent Assembly election as a free candidate.
- The offender denied his guilty in his statement given before investigation officer assigned by DMLI for initiating the investigation of TF.
- According to him, the transferred fund to Brija kishor Giri was relating to the expenses during election, which was done by Brija, for his purpose, in return principal amount including interest was paid by him.
- According to information obtained through Dubai INTERPOL established that Mr. Samsul Hoda went to Pakistan on 30-06-2016 and Nepal on 19-01-2017.
- As per the letter of NCB Delhi, dated on 21-08-2018 an occurrence of pressure cooker boom explosion took place on 30 september 2016 in Ghodshan railway station, in this occurrence Nepalese citizen samsul Hoda, Brija kishor Giri, and other indian and Pakistani citizen were found involved and the case is registered before National Investigation Agency, Newdelhi.

3. Indictment against offenders

In this case, the defendant including Samsul Hoda, the main and grand designer of this occurrence, Brija Kishor Giri, Mohajir Ansari, Ashis Singh, Rajkishor Giri, and Dhiraj pal are prosecuted for the offense prohibited by the sub section (1)(3)(4) (5) of section 4 of ALPA with a claimed amount of Rs. 545000 and to be convicted pursuant to sub section (3) and 4 of section 30 of ALPA.

4. Current Status of the case- Under trial in Special court (the initial Court)

5. Number of defendant- 7

6. Method applied to detect TF-

Nepal police whilst carried out the investigation against Samsul Hoda et al in organized murder, TF element was detected. Samsul Hoda in association with Pakistani citizen Safi often sent money to Nepal for the purpose of conducting terrorist activities in Nepal. which

was detected in the course of investigation of murder. Telephone call record details of accused played crucial role in detection. Similarly, the statement given by Samsul to investigation officer in relation to investigation of murder is also another evidence which is helpful to detect TF.

7. International Cooperation

Dubai federal Criminal police provided only the arrival date of Samsul from Pakistan to Dubai and departure date to Nepal. In others, the FCP denied to response as per the request.

NCB Delhi on 21-08-2018 in a response to Nepal revealed that A crime case No. 19/2016 was registered including pursuant to explosives substances Act, 1908 and Md. Safi and Samsul Hoda indulged into the conspiracy of carrying out terror incident in India.

8. Analysis from the point of view of IOs

IOs	Activities
1	The offense committed in Nepal in relation to TF of India is a organized murder. As per the Nation Penal code this offense is heinous. However, this occurrence has a transnational feature, and pressure cooker boom with a motive to cause a terror massively in a railway station was placed. The necessary fund for the purpose of TF activities was raised from Pakistan, a high risk country from the point of view of AML/CTF standards.
2	International cooperation was undertaken from Dubai and India. The evidence based on the international cooperation resulted in establishing the TF activities which was the ground of prosecution in TF.
6	The FIU was reported being based on the information published out in the news paper specially in the case of Umesh Kurmi. FIU disseminated dossier to DMLI.
7	The case in TF offense was successfully investigated and 7 defendant were prosecuted.
8	Fund relating to TF was transferred to Nepal. No matter of confiscation is here in this particular case.
9	With the help of international cooperation the TF activity was detected.

CASE NO. 14 : GON VS BIKASH KUMAR

Date of Registration	-	2075/4/5
Predicate offense	-	Monetary and Banking
Status in	-	In ML case, the juvenile delinquent was convicted with two folds fine and imprisonment for a term of 1.4 years. Though at the time of adjudicating the offender was treated as children in conflict with law.
Information shared to DMLI for ML investigation	-	Nepal police

Case- Money Laundering in association with (predicate offense)monetary and banking/Bulk cash smuggling/money mule

Types of ML case- Standalone type- consistent with Recom 3.5 of FATF standards and the provision of APLA as prescribed in section 29.

1. Brief Fact of the cases

At the time of security checking Nepal police found a 10 million amount of Nepalese currency from the possession of an Indian citizen, Bikas Kumar. As a matter of suspicion, in relation to illicit origin, the amount was seized from his possession by Nepal police and in this regard, DMLI was requested for the further investigation in a suspicion to ML offense.

2. Status of the Predicate offense

In a relation to this ML case, No legal proceeding was carried out for an offense of monetary and banking as predicate of money laundering. The ML case was filed to the court having been based on the provision of FATF standards 3.5 and section 29 of ALPA, considering the stand-alone type of ML.

3. Criminal Property.

The seized amount was transferred from India to Nepal. As per the existing legal system, there is no law in Nepal on the convenience of making such cross-border transactions. Considerably, the means of transfer and the money itself found illicit.

Evidence to prove the proceeds and criminality

- Search and seizure deed.
- Statement given by the accused during investigation
- The defendant Bikash was failure to prove the genuine source of seized amount from his possession by submitting the reliable, scientific and irrefutable evidences.
- The defendant also was failure to justify the legal and economic purpose of the seized amount.

4. Charge in ML case-

The following defendants are accused in ML case with claimed amount as follow in the violation of section 3 of ALPA.

Defendant	Claimed amount	Rem
Bikash Kumar	1000000	

5. ML Typology adopted(on the basis of banking offense)

- Proceeds generated from committing the monetary and banking offense was transferred to Nepal from India in cash.
- Money mule.
- Concealing, disguising, and hiding true source, origin and nature of the proceeds.
- Use of third party in committing the predicate offense (Dhiraj used ravish)

6. Status of ML case- The offender is convicted and the case has been finalized even from Supreme Court.

7. Presence of ML Element pursuant section 3 of APLA

- The Source of origin of seized amount is India, It was transferred to Nepal in cash with a motive to conceal its true source, nature and location.
- The offenders were arrested at the stage of transferring, if he was not arrested with cash, he would make further transformation, investment, change the form of proceeds and so on. Finally, the defendant would have used the proceeds in furtherance to gain more illegally.
- However, more importantly, the defendant acquired and possessed the proceeds, this was sufficient ground to make the offender criminally liable because of the presence of illicit origin.

8. Analysis of IOs

IOs	Analysis
1	The offender misused the financial system of two countries India and Nepal to transfer the proceeds. Furthermore, If crime is committed by misusing the financial system, more importantly, it has a severe impact and infliction. So that in the course of investigation RBA was adopted in a sense that the seized proceeds was found derived from the offense relating to monetary and banking which is considered as a major threat from the point of view of combating ML.
2	Though the source of origin of seized proceeds was in India, due to limited time for custody, international cooperation was not sought to recover the further evidence.
7	The investigation was successfully carried out on the basis of evidences collected from the beginning of the investigation process. The proceeds was seized prior to the investigation in the suspicion of ML by Nepal police.
8	The seized criminal proceeds was confiscated having been based on the criminal charge (Conviction Based Confiscation) even from the decision of supreme court.

9. Judicial View

- The possessor of unusual and huge amount is responsible to prove the genuine sources pursuant to section 28 of ALPA.
- Burden proof goes to offender.
- No use of banking system in such large amount of transaction from India to Nepal is more skeptical.
- However, the offender is found failure to prove the genuine source of seized amount so he is found culprit in committing the ML offense as prohibited by ALPA.

10. Recovered proceeds: Rs. 10000000, Fine-Rs. 1333333 (Juvenile delinquent 2 third)
Imprisonment- 1.4 yr

CASE NO. 15 : GON VS SANJAYA KUMAR SHAH ET AL

1. Complaints

Defendant sanjayakumar Shah, indulged in the commission of offenses intentional homicide, bomb blasting, kidnapping and taking donation forcefully. furthermore, from committing such offenses he has generated a large amount of proceeds illegally which may be the subject of ML investigation.

2. Nature of this cases-

The ML case relating to defendant sanjaya Kumar Shah is of association with predicate offense corruption since CIAA prosecuted for earning illicit enrichment (illegal sources of wealth). The other mentioned predicate offenses like intentional homicide are the circumstantial fact only.

3. Current Status of the case- Convicted partially from the initial court.

Details of conviction

Defendant	Claimed amount as defined by court	Fine	Imprisonment	Confiscation
Sanjaya Kr Shah	142501716.3	285003432.72	5 Yrs	Land, bank account, shares et al. Value based confiscation pursuant to subsection (2) of section 34 of ALPA has been exercised here by the court.

Om prakash Yadav	-	-	2.6 yr	-
Rangiladevi Shah	-	-	2.6 yr	-
Sadhu Shah	-	-	2.6 yr	-
Ram Milan Kurmi	-	-	2.6 yr	-
Sujit Kumar Pandey	-	-	2.6	-
Ram Kr. Shah	-	-	1.8 yr.	-

4. Number of convicted defendant- 7

5. Method applied to detect ML

- statement of the defendants taken during investigation.
- Charge sheet filed by the CIAA in the accusation of earning illegal sources of property.
- Documents relating to firm and company obtained from the OCR.
- Document obtained from different Land revenue office.
- Analysis of different documents

6. ML Element (as prohibited by ALPA)

Concealment of Illicit origin	Third parties are used to conceal the illicit origin. They have possessed the proceeds.
Possession	He himself and other family members, relatives are also indulged in the possession of such proceeds.
Ownership	To some extent, the ownership had been found changed with a view to conceal the illicit origin.

7. Typology adopted in the commission of ML

- incorporation of different legal entities relating to money changer, remittance service, construction companies.
- Change in the form of property- cash in to Share, equity, land, etc.
- Use of third party- Neelamsingh, manoj Singh, etc.
- Transfer of ownership of property- Babita to Rangila Devi.
- Inject Black with white to create the complexity with an intention to avoid the detection,.
- Distancing between location and proceeds. (Janakpur- Lalitpur)
- Creating artificial evidence and claim for the purpose of concealing and disguising the proceeds.

Touched areas

Real estate, security, foreign exchange, construction, commerce and Supply, Firm and Company, Vehicle.

8. Analysis from the point of view of IOs

IOs	Activities
1	Defendant Sanjaya Kumar Shah just before the prosecution in ML case, was the elected member of constituent assembly. In brief, He is PEP. The term PEP for him is also mentioned in decision of the special court. He often indulged in commission of the predicate offense with an intention to earn illegally. Meanwhile, CIAA prosecuted against him in the accusation of earning illegal sources of wealth. As DMLI initiated investigation in ML offense in association with the predicate offense- corruption. However, the defendants were failure to prove the valid sources of their movable and immovable property. Furthermore, the defendants were prosecuted. The corruption as per NRAR is one of the major threats for the purpose of prevention of ML. The defendant was found directly involved in generating the proceeds from the commission of corruption. Risk based approach was applied in the course of investigation due to the status of Sanjay, a PEP, severity of predicate - corruption was explicitly considered. This case was investigated from the behalf of DMLI pursuant to sub section (3) of Section 15 of ALPA.
2	There was no transnational feature presence in this case as a result no international cooperation needed.
5	Different Legal entity like money changer, Petrol Pumps, Remit company, Construction business related companies are misused in the commission of crime. In the investigation process all of these legal entities are frozen. It is considered as a step taken towards protecting the legal entities from being used criminally.
7	The Case was successfully investigated.
8	Due to disposition of proceeds, value based confiscation has been made by the court.

9. Judicial view

- Judiciary pursuant to section 8 and 9 of Sentencing Act, 2017 carried out the separate hearing in the determination of offense and sanction.
- The status of defendant Sanjaya for the purpose of prevention of ML is mentioned as a PEP in court decision.
- The court applied risk based approach as a result severity of offense, culpability of offense, harm caused by the offense and impact of offense in association with high risk predicate offense has been mentioned explicitly in the decision.
- As a matter of fact, the defendant Sanjaya was held criminally liable with a imprisonment for a term 5 years, it is due to presence of risk factor in varied dimension as mentioned above.

- The sanction is effective and proportionate since it is consistent with the identified the severity, culpability, and harm as well
- Has been treated as a by-product of predicate offense.
- Value- based confiscation has been decided in relation to property that is done disposition.

CASE NO. 16 : GON VS PUJAN RAM MOCHI AND SHANKAR SAHANI

Date of Registration	-	2074/1/24
Predicate offense	-	Monetary and Banking
Status in ML Case	-	Arrestee Pujan Ram Mochi was convicted as accomplice and Shankar Sahani was convicted as principal offender.
Information shared to DMLI for ML investigation	-	Nepal police

Case- Money Laundering in association with (predicate offense)monetary and banking/Bulk cash smuggling/money mule

Types of ML case- Standalone type- consistent with Recom 3.5 of FATF standards and the provision of APLA as prescribed in section 29.

1. Brief Fact of the cases

At the time of security checking Nepal police found Rs. 3798000, a skeptical Nepalese currency from the possession of an Indian citizen, Pujan Ram . As a matter of suspicion, in relation to illicit origin, the amount was seized from his possession by Nepal police and in this regard, DMLI was requested for the further investigation in a suspicion to ML offense.

2. Status of the Predicate offense

In a relation to this ML case, No legal proceeding was carried out for an offense of monetary and banking as predicate of money laundering. The ML case was filed to the court having been based on the provision of FATF standards 3.5 and section 29 of ALPA, considering the stand-alone type of ML.

3. Criminal Property.

The seized amount was transferred from India to Nepal. As per the existing legal system, there is no law in Nepal on the convenience of making such cross-border transactions. Considerably, the means of transfer and the money itself found illicit.

Evidence to prove the proceeds and criminality

- Search and seizure deed.

- Statement given by the accused during investigation
- The defendant Pujan was failure to prove the genuine source of seized amount from his possession by submitting the reliable, scientific and irrefutable evidences.
- The defendant also was failure to justify the legal and economic purpose of the seized amount.
- The Beneficial owner of that seized proceeds was proven Shankar Sahani

4. Charge in ML case-

The following defendants are accused in ML case with claimed amount as follow in the violation of section 3 of ALPA.

Defendant	Claimed amount	Rem
Shankar Sahani- Princiapl offender	3798000. The claimed was made along with the imprisonment as per the culpability of offence and two folds of fine.	
Pujan Ram Mochi- Accomplice	Half of the punishment with respect to Principal offender	

5. ML Typology adopted(on the basis of banking offense)

- Proceeds generated from committing the monetary and banking offense was transferred to Nepal from India in cash.
- Money mule.
- Concealing, disguising, and hiding true source, origin and nature of the proceeds.
- Use of third party in committing the predicate offense

6. Conviction in ML offense by trial court- Principal offender Shankar Sahani is convicted with two folds fine of Rs. 7596000 and imprisonment for a term 2 years and Punjan deserved half of the punishment.

7. Confiscated Amount- 3798000

8. Presence of ML Element pursuant section 3 of APLA

- The Source of origin of seized amount is India, It was transferred to Nepal in cash with a motive to conceal its true source, nature and location.
- The offenders were arrested at the stage of transferring, if he was not arrested with cash, he would make further transformation, investment, change the form of proceeds and so on. Finally, the defendant would have used the proceeds in furtherance to gain more illegally.
- The amount was seized at the stage of transfer.
- However, more importantly, the defendant acquired and possessed the proceeds, this was sufficient ground to make the offender criminally liable because of the presence of illicit origin.

9. Analysis of IOs

IOs	Analysis
1	The offender misused the financial system of two countries India and Nepal to transfer the proceeds. Furthermore, If crime is committed by misusing the financial system, more importantly, it has a severe impact and infliction. So that in the course of investigation RBA was adopted in a sense that the seized proceeds was found derived from the offense relating to monetary and banking which is considered as a major threat from the point of view of combating ML.
2	Though the source of origin of seized proceeds was in India, due to limited time for custody, international cooperation was not sought to recover the further evidence.
7	The investigation was successfully carried out on the basis of evidences collected from the beginning of the investigation process. The proceeds was seized prior to the investigation in the suspicion of ML by Nepal police.
8	The seized criminal proceeds was confiscated having been based on the criminal charge (Conviction Based Confiscation) even from the decision of supreme court.

Judicial View (Supreme Court)

- The possessor of unusual and huge amount is responsible to prove the genuine sources pursuant to section 28 of ALPA.
- Burden proof goes to offender.
- However, the offender is found failure to prove the genuine source of seized amount so he is found culprit in committing the ML offense as prohibited by ALPA.

CASE NO. 17 : GON VS SHAKAR PD GURAGAIN ET AL

Case- Terrorist financing
decision date : 2076-4-28, supreme court of Nepal

Date of Registration- 2071/3/27

Brief Fact of the case-

1. information received for the investigation-

Indian citizens N Shanti Metai, L Inoacha singh @ birjit, L Jiten Jit bahdaudr Chaudhary, Sanjay Chaudhary, Kumar Chauwan have imporsantated themselves as Nepalese citizens, those who are the memeber of a terrorist organization of India, PREPAK-UPPK and engaging in a criminal conspiracy, illgeal transaction of arm and ammunitation for the purpose of terrorist with a view to lunch the activities in Pakistan, Bangaladesh, Myanmar etc. The main concern of India is to find out whether any bank account is being opened and used by such person. If they entered into Nepal, Nepal was required to conduct search and provide the relevant information to Govt of India.

2. Police Report

Hemanta Sharma in the name of Shanti Tamang, L jiten singh in the name of Jit Bahadur Chaudhary took fake Nepalese citizenship from District Admin Office Jhapa. Mr. Shankar pd Guragain who is currently found living in Ktm was actively involved to carry out the Citizenship for them.

3 Dossier received from FIU

Karnajit Rokaya hold the bank account of No. 00200501002400 in Nepal Everest bank in Newroad Branch. From the different places of India, 9 deposits were made in to this bank accout. In each deposit Imphall has been mentioned. The money is taken out from account as soon as it deposits.

4. Similarly, Sita Bhattarai, Suresh Adhikari, aslo owned the bank account and received from imphall and other places of India by structuring. The STR of such details was disseminated to DMLI.

5. Statement of defendant Shankar Guragain

Originally though my native village is Ambung Terhathum, then we migrated to myanmar and I am currently living in Nepal since 2047. I have taken two times Nepalese citizenship. First, according to the instruction of owner of hotel tonny of Thailaand Dhruva Bhandari helped me to make my citizenship then i went to Korea, I stayed there for 3.6 years, again going back to myanmar i asked about my ancestor and came back to Nepal with a view to get citizenship by descent. Till that time, my grandfather and father were died. I took help of other brothers to make my citizenship on the basis of fake information. I know about PREPAK-UPPK. The member of this organization uses to spread out the terrorist activities to the countries including India. All of we submitted the false document to get the Nepalese citizenship. I have bank account in everest bank. Shanti Tamang knows me well.

6. Statement of Suresh Adhikari

Defendant Rajesh Bhattarai, my relative who refrained me from going for foreign employment. I stared work in New Bhattarai Traders located at New Road Kathmandu, owned by Rajesh Bhattarai. The bhattarai traders was in partnership with other person like Karnajit Rokaya who were engaged in terrorist activities. Rajesh Bhattarai opened bank account in my name even took ATM cards, kept with him. I know no more about the transaction of my bank account. I just was the worker of Bhattarai traders. I am also indirectly engaging in terrorist activities.

7. Charge sheet Submitted before Special Court

The defendants Shati Tamang, Rajesh Thapa, Jit Bahadur Chaudhary, Kumar Chauwan, Karnajit Rokaya, Rajesh Bhattarai and sita Bhattarai are found accused in terrorist financing offense, in a relation to this offense, the defendants are claimed to be punished under the subsection 3 of section 30 of ALPA and the money used in committing the offense may be the subject of confiscation under subsection 2 of section 34 of ALPA.

8. Statement of Accused before court.

Defendants Shankar pd Guragain and Suresh Adhikari are found denial before court in the accusation made against them.

Defendants Shanti Tamang, Jiten sikh, Rajesh Thapa, Kumar Chawan, Karnajit Rokaya, Rajesh Bhattarai, Sita Bhattarai are absconded and not made their presence before the court within the designated time frame.

9 Decision of Special Court (made 2074-04-26)

The Special court in this case made the decision as prescribed in the table below.

SN	Name of defendant	claimed amount	Fine	Imprisonment
1	Hementa Sharma (Shanti Tamang)	5115660.	25578300.90	3 yrs
2	Suresh Adhikari		3708800	1.6 yrs
3	Shankar pd Guragain		12789150	1.6 yrs
4	Karnajit Rokaya		1756800	1.6 yrs
5	Sita Bhattarai		1756800	1.6 yrs
6	Kumar Chauwan		1756800	1.6 yrs
7	Rajesh Bhattarai		1756800	1.6 yrs
9	Jit Bahadur Chaudhary		Acquitted	
10	Somnath Chawan		Acquitted	
11	Rajesh Thapa		Acquitted.	

10. Appeal of Nepal Govt

The defendant must be punished as per the charge sheet. The defendants like Shankar pd Guragain are found guilty in financing of terrorism, but they are convicted as a parties to the crime, They must be punished as a first degree principal rather accomplice.

11. The decision of Supreme court

No any substantial change appeared. The initial decision is approved by the supreme court.

12. Grounds taken by the Supreme court (Ratio decidendi)

- Abscond of defendants like- Shanti Tamang et al.
- Shanti Tamang, Rajesh Thapa and Jit Bahadur Chaudhary, indian citizens are found the member of Terrorist organization- PREPALK UPPK.
- Statement of defendant Suresh Adhikari- (Bhattarai Traders was in partnership. Its investment is related to TF. we made our citizen on the basis of fake documents.)

- Statement of Shankar pd Guragain. Who was protected by Shanti Tamang. Mr Tamang even paid the house rent of Shankar.
- When the search was conducted in shankar Guragain room, 184 pages document was seized which was the authorized document of PREPAK-UPPK. That was submitted to court as physical evidence.
- Bank accounts of defendants sita Bhattarai et el and nature of transaction, The defendants are failure to prove the genuine source and purpose of the transaction.

13. Special Analysis on the Basis of IOs

IOs	Content	Achievements
1	Risk Based Approach	In this case, the investigation has been completed within very short period of time. The issue of terrorist financing is very serious.
2	Intl Cooperation	The NCB Delhi, in a timely manner provided the detail information to Nepal, as a result the case was prosecuted in a timely manner. The international cooperation prevailed in an effective way.
3	Reporting	The reporting entity generated STR.
4		
5	Preventing the legal person from being used criminally	In the course of investigation, it was detected that the offender used Bhattarai Traders in committing the further offense. The case came into notice in a timely manner as a result the potential risk was mitigated through prosecution.
6	Financial intelligence	The STR help to analyze the movement of funds which was often deposited in to different bank account from India.
7	Investigation	The case was successfully prosecuted as a result of investigation. The international cooperation prevailed here to prosecuted the case in a timely manner.
8	Criminal proceeds	The proceeds which was often released from India and various bank accounts were used for the easier movements of proceeds, The Bank accounts were blocked in the course of investigation. No proceeds was there. Disposition was made. However, Shanti Tamang deserved the liability of such disposition under the provision of confiscation.

CASE NO. 18 : GON VS ICHHARAJ TAMANG ET AL

Date of Registration	-	2079.5.16
Predicate offense	-	Fraud associated with organized crime, the establishment of criminal gang
Status in	-	In predicate offense allegation, the defendants are in prison for trail.
Information shared to DMLI for ML investigation	-	Nepal police and other sources

Case- ML in association with fraud, organized crime and the establishment of criminal gang.

Types of ML case- Predicate offense based.(Self laundering and third party laundering)

1. Brief Fact of the cases

The member of constituent assembly, Ichha Raj Tamang misused the huge amount of money from the civil saving and credit cooperative ltd while working as a chairman, with a assistance of keshav Lal Shrestha et.al. The depositors filed the first information report to Nepal police, against Iccha Raj et al in the allegation of committing fraud offense by misusing the fund.

2. Predicate offense/proceeds of crimes

The property possessed by the family members of Iccha Raj and keshav lal Shrstha, was found derived from the commission of crime as mentioned above. Furthermore, the investigation established that the defendant Iccha Raj Ramang incorporated different legal entities relating to real estate with an intention to conceal, disguise, transform of illicit origin, also hiding and disguising of true nature, source, origin, location, ownership and right over such property. Finally, defendant Iccha Raj Tamang for his convenience held the deed of separation of property to his family members.

On the hand, the defendant Iccha Raj Tamang and Keshav Lal Shrestha were prosecuted in the accusation of committing fraud offense. 1500 members filed first information report to police against them for remedy and recovery of the lost asset. The total claimed in predicate offense is Rs. 5675524397.This amount is equal to 43919922.06 USD. The case is under the trail now.

Evidence to prove the proceeds and criminality

- Evidences recovered from OCR, Tax authority.
- Statement given by the accused during investigation
- Other persons' statement those who were interrogated in the course of investigation.
- The defendant

- Deed of partition
- Status of income and investment
- Documents relating to land and building.

3. Charge in ML case-

The following defendants are accused in ML case with claimed amount as follow in the violation of section 3 of ALPA.

Defendant	Claimed amount	Rem
Ichha Raj Tamang	3318592942.	Along with two folds of fine and imprisonment for a term 2-10 years as per the severity of offense and culpability of offender. Along with the confiscation of movable and immovable property such as equity.
Srijana Shakya Tamang	1309395802.44	Land and shares of different companies claimed to be confiscated.
Pratisksha Tamang	64746250.00	With the claim of confiscation of land and shares
Pratistha Tamang	18918646.54	With the claim of confiscation.
Keshav lal Shrestha	266145530.33	With the claim of confiscation- vehicle, land, shares.

4. ML Typology adopted (on the basis of above mentioned predicate offense)

- Proceeds generated from the commission of fraud offense in the guise of cooperative. Scammed, embezzled by transferring the funds to company owned by Iccha Raj and his family members.
- Partition of the property among his family members (descent\ancestral right)
- Numerous legal entities were found incorporated for the further management of proceeds.
- Concealing, disguising, and hiding true source, origin and nature of the proceeds.
- Change in the ownership of land. Selling land to one's own company from the possession of oneself for many years now.

5. Status of ML case- under trail

6. Presence of ML Element pursuant section 3 of APLA

- Concealment of the illicit origin.
- Transfer and transformation of proceeds.
- Use- through legal entities.
- Possession- self and using family members

7. Affected Areas

- Cooperative
- BFIs
- Firm company
- Real estate
- Tax

8. Analysis of IOs

IOs	Analysis
1	The offender had used various legal entity in the commission of ML. The proceeds generated from the commission of fraud was further disguised, changed in true nature, ownership changed were done subsequently. The offender Iccha Raj and keshav lal are the members associated with civil saving and credit cooperative.
2	No matter of international cooperation existed for the purpose of investigation.
4	In the course of investigation, the civil saving and credit cooperative ltd and Civil Banks were found not complied with AMLK/CTF standards. In addition to this, DMLI requested to NRB and Department of Cooperative to undertake the regulatory action.
5	Government attorney filed the case to the Kathmandu District Court in the accusation of committing fraud. Being based on that DMLI undertook investigation as result the offenders were found indulging in the commission of ML offence using legal entity- cooperative, real estate companies etc.
7	The investigation was successfully carried out on the basis of evidences collected from the beginning of the investigation process. The proceeds was froze prior to the investigation in the suspicion of ML.

CASE NO. 19 : GON VS KUNJOK LAMA

1. Brief fact of the case

A complaint was filed to DMLI in the suspicion to earning illicit money as soon as the news was published, highlighted the allegation against Kunjok lama. Under preliminary inquiry and investigation it was revealed that he was sentenced to seven years of imprisonment and fine of 1 lakh in an accusation of committing smuggling of skin and other organ of sparse wildlife. The Investigation in the suspicion of money laundering in association with the offence relating to wildlife was headed in this regard.

2. Statement of Accused

Prior to this case to be filed he was engaged in export and import related business. He was engaging in such business for 30 to 35 years. He is owing a home in Kathmandu and his father was also engaged in animal husbandry and other business which was the reliable source of income.

3. Grounds to prosecution in ML offense

- The alleged person Kunjok was found sentenced to 7 years of imprisonment and 1 lakh fine.
- The primary ground to prosecute the case is to have the action taken in predicate offense.
- Multiple bank accounts and the condition of failure to prove the valid and lawful transaction.
- Huge amount was made payment to casino whereas Nepalese citizens are still not allowed to enter casino.
- Disposition of proceeds.

4. Claim against the accused

The accused Kunjok is charged with a claimed amount of NPR. 50689724 and 2 fold of fine and imprisonment 2 years not exceeding to 10 years.

5. Typologies

- Establishment of legal person.
- Exploitation of regulatory gap. (casino)
- Use of real estate sector.

6. Type of ML

This case is first party laundering because the alleged person himself is engaged in generating the proceeds and laundering such proceeds.

7. Analysis of presence of IOs.

The presence of IOs is as follows in this case.

IOs	Description
1	The major portion of the property which is believed to have derived directly from the commission of offence relating to illicit wildlife, has no physical existence. The financial system is used to make the disposition of property and cash-intensive business has been also used. On the other hand, the predicate offense itself is considered a serious crime because the alleged person is already convicted by seven years of imprisonment.
7	The case under ALPA was undertaken by DMLI itself. To detect the ML elements, financial information were collected and analyzed. The information relating to real estate, vehicle, and other business entity were gathered to conclude the investigation. Under the proceedings, being premised upon the collected information the alleged person Kunjok was found engaged repeatedly in the commission of crime with a clear motive of generating the proceeds. As he was found convicted by seven years of imprisonment and 100 thousand of fine in the accusation of committing offence relating to wildlife. Furthermore,

	the type of ML offense, touched areas, proceeds of crime, prohibited activities necessary to be the offense of ML as under section 3 of ALPA, and severity of offense are defined well as a repercussion the investigation of ML is full of multiple dimension. Finally, the investigation is oriented toward creating the ground for effective, dissuasive, and proportionate sanctions.
8	Property and instrumentalities related to the offense is found disposed. Under investigation, few amount of money in 4 bank accounts was traced out and land having an area of 378 sq.m. A vehicle was seized. All the property under freezing order is claimed for confiscation.

CASE NO. 20: NEPAL GOVT. VS. CHITRA BAHADUR PUN ET AL

1. Brief Fact of the cases

The case was initiated under investigation of money laundering from the fact associated with the seized amount from the possession of defendant Chaitra Bahadur Pun. The untainted money was seized even from the rented house of defendant whereas he was deemed to be received the amount in structured form. Nepal Police requested DMLI for the further proceeding against the involving party.

2. Grounds of prosecution

- Asset seized from the possession of defendant.
- The asset was seized in structured form.
- The alleged person confessed that the seized amount was transferred illegally from his distant uncle who is currently living in Japan.
- The alleged person was found failure to prove the genuine source of the seized asset.

3. Judgment of Special Court

The seized amount is claimed to be confiscated under section 34(1)(a) of ALPA. While considering the interpretation made within this judgment the seized amount is failure to be proven proceeds of crime. Hence, there is no ground of proving the indictment under section of 3 of ALPA. Though, in the absence of predicate offense, the accused is found to be involved in the infringement of notice published in 2073-12-10, under section 44C which provides the threshold transaction of limit of cash transaction. The seized amount was seized under section 28(2) of ALPA.

The prominent ground to confiscate the untainted money is that the accused was found failure to prove the genuine source of the money.

4. Nature of Case

The nature of this case is non-conviction based confiscation. The amount is- Rs. 8000000.

CASE NO. 21: NEPAL GOVT V. GURU PRASASD NEUPANE

1. Brief Fact of the case

Defendant Guru Prasad Neupane was found involve in the commission of insider trading offense, when he was the sitting chairman of Ridi Power Company. He was charged in the accusation of insider trading. DMLI, undertook preliminary inquiry being published a news related to the insider offense. Further, there appeared a sufficient ground necessary to establish the occurrence.

2. Detected ML Element under investigation

- The defendant was charged in the accusation of committing insider trading offense.
- The predicate offense was committed with a motive to gain proceeds of crime.
- The defendant was found directly involved in the further transaction of proceeds of crime with an intention to conceal it and ultimately it was disposed to hide its source of origin to make it appear clean.
- The proscribed activities such as obtaining illicit origin, concealment, disguising, disposition, movement.

3. Indictment against Defendants

In this allegation, defendant Guru pd. Neupane was charged with which element of acquiring, using, disposing the ill-gotten gains was prosecuted as principal offender and Kubermani Nepal was charged as accomplice.

4. Grounds taken by the Special Court

The following grounds are taken by the court while deciding this case-

- The defendant Guru is a person having access upon non-exhaustive information and the misuse of such information results to the insider trading.
- Infringement of fiduciary duty
- Confession of the principal offender before investigation officer as well as court.
- The transacted securities amount the motive of gaining something unlawfully which ultimately resulted the ML offense.

5. Nature and punishment imposed

This ML case is based on the conviction Based Confiscation. Whereas, the defendant Guru deserved Rs. 39820504 as fine with respect to offending value and imprisonment for a term of 1 year. He was privileged according to the provision of Senior Citizen Act, 2003 which mandates to lower the imprisonment as per age.

6. Confiscated amount

Offending value NPR 19910252 is offered to be confiscated, it is a value based confiscati



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पुल्चोक, ललितपुर