



Money Laundering as a Negative Phenomenon for the Republic of Kosovo

Arbr Smirqaku; Islam Ramadani

Student in LLM in Department of Criminal Law, Faculty of Law / UBT - Higher Education Institution, Pristina.
Republic of Kosovo

<http://dx.doi.org/10.47814/ijssrr.v5i7.520>

E-mail: arbrsmirqaku@gmail.com; islamramadani22@gmail.com

Abstract

Money laundering is the process used to conceal the source of money or assets derived from criminal activity and generally involves turning the proceeds of crime into a "lawful" form. In relation to money laundering, we can mean a process that in its first phase aims to hide the existence or illegal source of the proceeds of crime and the second phase which aims to give the assets extracted from criminal activity an appearance legal. Thus, money laundering pursues two ultimate illegal goals: concealing the existence of a criminal offense which has generated criminal assets, and which is committed for motives of economic gain (e.g. Drug trafficking, tax evasion, corruption), and enable perpetrators to enjoy the fruits of their criminal activity by consuming or investing them in the legitimate economy. In our society live different people, some of the people have enough knowledge about this negative phenomenon, while some others do not have knowledge and can not know how dangerous the phenomenon of money laundering can be.

Keywords: *Money Laundering; Criminal Offense; Illegal; Corruption; Tax Evasion; Criminal Activity; Customs; Negative Phenomena*

Introduction

Criminality is a negative social phenomenon, which has been accompanying every society throughout all stages of its development (Maloku, 2015: 29). With the development of human society, various forms of crime have developed, in particular organized crime (Maloku, 2015: 461). Different things happen in our lives where most of them have positive effects, but what is worrying are the events where their effects are negative for society. This negative phenomenon has an extension in all countries of the world, but recently it has also affected our country.

Crime is antisocial behavior which is in conflict with legal and moral norms of behavior (Maloku, 2019: 174). Crime represents the group of all actions that endanger and / or damage the basic human values (protected by law). Those basic values can be individual (human life, physical or bodily integrity,

freedom, wealth, security, etc.), or collective - common values (social regulation, state / institution security, economic or social system of the state, etc.). (Maloku & Maloku 2021: 60), while the term "money laundering" means the case when money represents the products of criminal activity and can be not only in the form of physical money with legal tender (cash), but also funds which can be used to settle a monetary obligation (legal tender), or converted into the financial market in liquid form in monetary values. Human trafficking, as a very sophisticated form of organized crime (Maloku, 2015: 21), drug trafficking, human smuggling, etc., bring a lot of dirty money that criminal organizations through various means try to legalize.

Regarding the phenomenon of money laundering we can have many definitions perceived in different ways, therefore some of the different literatures perceive in a simpler and more accurate way the term money laundering, where it is said that with the term money laundering money means the concealment (escort) of money or other items arising from criminal offenses. According to the legal situation, the money or the object must come from a specific serious criminal offense such as a crime or group attack. Now the approach of all crimes is also applied, any illegal action is sufficient as the main offense. Fraud is often a criminal offense, so the suspect is often the main victim of a crime. There must also be an act of disappointment. It is about hiding the illegal origin, where this is realized faster than you think. Some of the acts of frustration are: Depositing money into an account, transferring to an account (often abroad), converting to bitcoin. (Was ist Geldwäsche? Welche Strafe droht?, n.d.) . Money laundering cases play a very big role in criminal law, this includes: transactions in the dispute of shares or real estate, often times the right entrepreneurs get involved in the vortex of criminal prosecution due to reports prompted by suspicions by banks and public prosecutors, sometimes overly ambitious the dramatic economic and legal consequences. Many complicated financial constructions raise suspicions of money laundering. Whether guilty or innocent in these cases immediate and strategic commercial criminal protection is required to avoid greater damage. In many cases with well-founded applications, an account seizure can be removed and the procedure can be stopped.

The legal field for combating money laundering and confiscation of illegally acquired assets in the Republic of Kosovo is optimal and easily enforceable, but its implementation in practice has stalled to a large extent. The incompetence that accompanies the treatment of this phenomenon is highlighted during the filing of indictments by prosecutors and the taking of final decisions by the court. This is because the prosecution fails to seize the illegally acquired assets and to submit a proposal for their confiscation, while the courts fail to confiscate these assets with final decisions. All this phenomenon results in numerous damages in the lives of the citizens of the Republic of Kosovo but also in the economy of the country since this phenomenon creates sufficient space for the development of corruption and organized crime at a very high level.

1.Literature Review

No country is spared from criminal offenses (Maloku, 2015: 119), which is also the Republic of Kosovo from the criminal offense of money laundering. The appearance of the phenomenon of money laundering by criminals is not possible to deposit the majority of profits from crime in the banks, without drawing the attention of the authorities. The criminals who commit the crime of money laundering, first of all if they intend to use the money, those persons obviously need to enter the official economy. The process of money laundering is a consequence and almost all those crimes generate profit, where its nature is inherently international. Criminals may be more inclined to withdraw funds in countries or sectors where lower detection risks are assumed due to poor software. These criminals want to eventually use these funds which are illegally laundered, usually they prefer to transfer funds through stable financial centers.

The phenomenon of money laundering is a process which has its origins created by illegal means and of course it is hidden, we have cases of drug trafficking, related to arms smuggling and of course there is no lack of negative phenomenon which is corruption. The term money laundering was coined in the twentieth century and is thought to have originated with the laundromats property mafia in the United States, which had apparently earned large sums of money from the work. criminal of robbery, prostitution, gambling, smuggling of drinks, etc. Whereas, for our countries the term money laundering has become known and usable after the 90s.

The authors Jasarevic & Maloku (2021) in their book Criminology (etiology and phenomenology of crime, money laundering as a form of crime analyze extremely well in the chapter on the emergence of crime. The same authors in their book in their book Criminal Procedure Idhe II (general and special part) analyze and elaborate corruption from the material procedural point of view (Jararevic & Maloku 2021).

Professor Maloku in his paper Theory of Differential Association, among others emphasizes today, some theorists limit the "White collar crime" only to groups of high social status. Othershile others by this notion also imply the so-called middle-class people, ëho delinquently engage in their profession. (Maloku, 2020: 174), In the paper we can add that these criminal groups directly or indirectly helped in money laundering.

The phenomenon of money laundering begins with the story of the Al Capone mafia, which opened the washing machine to gain legitimacy for the money it had thrown illegally, and the same was first accused in 1931 just for evading taxes. during the years 1925 -1929 and of course he was sentenced to 11 years for tax evasion, where he managed for 10 years to have a fortune of 200 million Euros, which he had secured through the smuggling of alcoholic beverages and by bixhozit. (History of Anti - Money Laundering Law, nd)

According to a legal practitioner Charlotte Kallien on the definition of money laundering has emphasized that money laundering is the escort / concealment of items - often funds - from illegal activities. Such scams are often disguised as alleged job offers or a request for help for someone abroad. If you fall, I have to answer regularly for money laundering. (Definition of Money Laundering Defensio Strafverteidiger, 2021)

According to the senate department for economics, energy and enterprise, he understands the term money laundering as a process that aims to hide the true origin of illegally obtained income. For example, proceeds from drug trafficking are "laundered" by introducing it into the legal economic and financial cycle and thus preventing law enforcement authorities from accessing it. (Definicioni i pastrimit tw parave, Das Geldwäschegesetz - Was ist das?, 2022)

2.Methodology

This study is based on the use of numerous research methods (Maloku, E et.al 2021: the study was compiled based on the evaluations and analyzes of various scientific studies, different articles, as well as various reports and results, also in this study used different numbers of literature, which helped me to better understand the phenomenon of money laundering in a much clearer way.

This paper will use comparative, theoretical and meta-analysis methods (Maloku, 2020: 170), also the paper uses quantitative methods where the main purpose is to collect and process data which must be analyzed statistically, in addition method I also used the qualitative method where the main purpose of this method is to understand the thoughts, stories, beliefs of society which we need to achieve

a result to better understand the phenomenon of money laundering. Descriptive methods as well as historical methods have also been used in this paper.

In this paper in table number 1 are presented the information related to the criminal offenses of money laundering during the quarterly period January-March of 2021, also in photo number 1 are presented the stages of money laundering, then in this paper are included the negative effects which i there is this phenomenon.

3. Results and Discussion

3.1. Legal ways to prevent the phenomenon of money laundering and the way of criminal prosecution

The phenomenon of money laundering means putting or transferring money and property gained through criminal activities in legal financial flows, in order to create their fictitious legalization in the future. In our legislation, the figure of the criminal offense "money laundering" is defined in the provisions of Law No. 5 / L-096 Law on Prevention of Money Laundering and Combating the Financing of Terrorism dated 15.06.2016, (Law on Prevention of Money Laundering money laundering and combating terrorist financing)

The existing legal regulation of the Republic of Kosovo is considered to be sufficient for the security of the basis of confiscation of various assets acquired illegally, but unfortunately the same regulation does not meet with satisfactory implementation in practice.

Furthermore, the Special Prosecution Office of the Republic of Kosovo (PSKR) has a special competence to investigate and prosecute crimes, even those in the form of attempted, and various forms of cooperation in the criminal offense of "money laundering" (Article 5 paragraph 5.1, of the Law on Special Prosecution of the Republic of Kosovo)

Such an arrangement, which concentrates the competence to investigate money laundering only in the Special Prosecution in the Republic of Kosovo, is considered to have affected the number and quality of indictments filed so far, taking into account the competence of the Special Prosecution in the Republic of Kosovo in the prosecution of other criminal offenses and the insufficient number of prosecutors in this office.

Whereas the Assembly of the Republic of Kosovo with Law No. 06 / L-054 on Courts has established a Special Department within the Basic Court in Prishtina and the Court of Appeals with jurisdiction to adjudicate all cases which fall under the competence of the Special Prosecution in the Republic of Kosovo . (Article 18 of the Law on Courts)

Consequently, the Judicial Council of the Republic of Kosovo, on 23.04.2019, has approved Regulation 03/2019, which concretizes the functioning of the Special Department within the Basic Court in Prishtina and the Court of Appeals in Prishtina. (Regulation on the organization and functioning of the Special Department within the Basic Court in Prishtina and the Court of Appeals in Prishtina, 2019.

But even though this department is the beginning of its work, it is thought that it will be in charge. All these actions have been taken for the purpose of combating the distribution or money laundering and confiscation of illegally acquired assets. Due to the good fact, this practice has started to change from time to time and there are some cases in which we have prosecutors who have filed indictments for the criminal offense, money laundering as an offense in itself and not as a result of another criminal offense.

3.2. Information on money laundering offenses and economic crimes

The Basic Prosecution Offices in the Republic of Kosovo and the Special Prosecution Office at the beginning of the first quarter of 2021, had at work, such as cases transferred from the previous period 287 with a total of 386 personnel who were involved in alleged criminal offenses of the laundering group money and economic crimes. During the first quarter of 2021 there were new cases, where according to information a total of 49 new cases with a total of 55 people involved. There are a total of 366 cases with 440 people at work. According to the information, 47 cases with 48 persons have been resolved, where it results that in general 289 cases with 392 persons remain unsolved.

So, in the second quarter of 2021, the report of the national coordinator regarding the fight against this phenomenon was entered with 289 information against 392 persons of economic crimes and money laundering.

PROSECUTOR	Cases carried over from the previous period		New cases received during the reporting period		Total cases at work		Cases closed during the reporting period		Remaining cases not closed at the end of the reporting period	
	R	P	R	P	R	P	R	P	R	P
	or		B		C (A + B)		D		E	
Economic crimes	247	305	48	51	295	356	46	47	249	309
Money laundering	40	80	1	4	41	84	1	1	40	83
Total:	287	385	49	55	336	440	47	48	289	392

Table no.1. Quarterly report January - March 2021, on the activities and recommendations of the national coordinator for combating economic crime- <https://prokuroria-rks.org/assets/cms/uploads/files/Raporti%20i%20Koordinatorit%20komb%20C3%ABtar%20p%20C3%ABr%20luftimin%20e%20krimin%20ekonomik%20C%20janar%20-%20mars%202021.pdf>

The number of solved cases in relation to the number of cases in work (transferred and received), results: - Out of 336 PPN information in WORK, 47, or 14% have been solved. - Out of 440 persons in WORK, 48 were resolved, or 10.9%.

The number of solved cases in relation to the number of newly received cases, results: - Out of 49 ACCEPTED information, 47, or 95.9% have been solved. - Out of 55 RECEIVED persons, 48 or 87.3% were resolved. (Raporti i kordinatorit ndwrkombwtar pwr luftimin e krimpit ekonomik dhe shpwrklarjes sw parave, Maj 2021)

3.3. Compilation of Money Laundering Cases in the Republic of Kosovo

The Police of the Republic of Kosovo has a legal obligation to file a criminal report regardless of whether they have been informed or found out in another way. Despite the fact that the Police of the Republic of Kosovo has a legal obligation to file a criminal report, the SPRK must be more active in prosecuting this crime for reasons that according to constitutional and legal powers is a prosecuting body, and that it is obliged to ex officio ex officio, to initiate investigations, and not only when criminal charges are filed by the parties. (Neni 109, Prokurori i Shtetit , 15 Qershor 2008)

According to published reports, the total value of confiscated property is about 3.8 million euros, while over 150 million euros is the value of seized property. Sequestration of illegally acquired assets

alone is not enough, but they must be confiscated by a final court decision and transferred to the state budget. The lack of a confiscation order led to their seizure being terminated and the same returned to the owners.

A total of nine cases of money laundering and seven of them have been reported, and investigations have begun following a report filed by the police. Kosovo Tax Administration (TAK) and Kosovo Customs represent two state agencies which have special expertise in their field which is considered that if used in the investigation of these cases, would increase the number and level of indictments and then also in the final decisions of the courts (Criminal report for the case PS.nr.35 / 2019. Criminal report for the case PS.nr. 37/19, Criminal report for the case PS.nr.30 / 19).

In 2018, indictments were filed in Kosovo that dealt with the phenomenon of money laundering as a result of another criminal offense. Only four (4) of the analyzed cases have treated this issue as a separate criminal offense, cases which have been treated in the last two years. (Law no.05 / L-096 on preventing money laundering and combating terrorist financing)

The Special Prosecution of the Republic of Kosovo currently has a total of 14 prosecutors and the same has the power to investigate some criminal offenses such as war crimes, terrorist acts, crimes against humanity, etc., therefore it is considered that it does not have sufficient human capacity to prosecute these crimes. Because the lack of expertise in understanding and investigating all economic crimes which in most cases are complex and the lack of competence of specialized state agencies such as TAK and Customs in Kosovo to investigate, directly affect not only the low number of criminal offense, money laundering, but also in the quality of investigations, indictments filed and their representation in court. Therefore, the workload of cases, lack of profiling of prosecutors and extensive competence in investigating and prosecuting many criminal cases that are considered serious in Kosovo legislation, affect that the performance of this prosecution is not at the appropriate level.

3.4. Stages of Money Laundering

The money laundering process most often occurs in three main stages: **placement, stratification and integration**. Each individual stage of money laundering can be extremely complex due to the criminal activity involved.

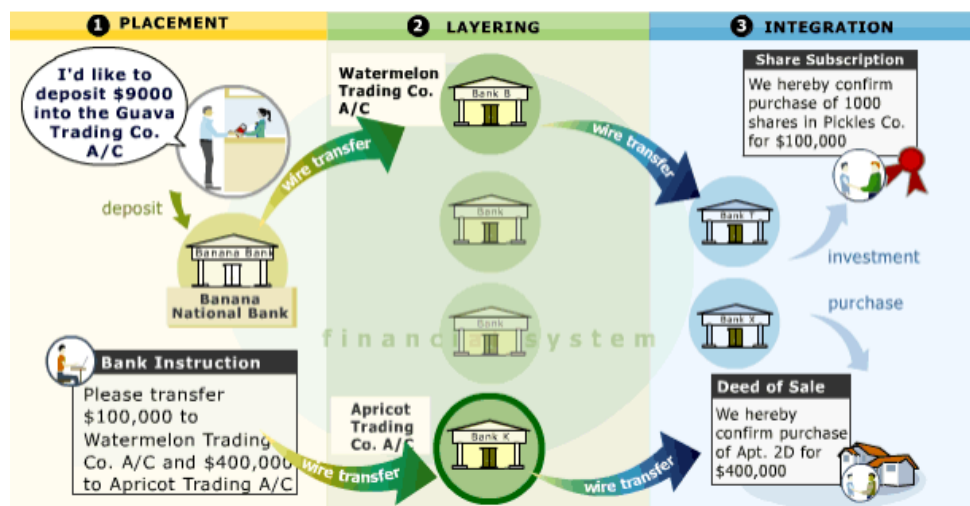


Photo no.1: Presentation of the money laundering process in three stages-
<https://lwvworc.org/en/which-are-the-stages-of-money-laundering>

Dukuria negative në shoqëri e cila është shpërlarja e parave mund të ndahet në disa faza, por asnjëherë nuk duhet të harrohet se pastrimi i parave është një proces i vetëm. Në fazën e pastrimit të parave përfshihet: vendosja e cila paraqet hyrjen fillestare të parave të gatshme që ndryshe quhet edhe para të pista apo produkteve të veprës penale në sistemin financiar. Në këtë fazë pastruesit e parave janë më të rrezikuar që të kapen, për faktin se duke vendosur shumën të mëdha parash në sistemin legjitim financiar, natyrisht se mund të rrisë dyshimet e zyrtarëve Layering. Faza layering është më komplekse dhe shpesh përfshinë edhe lëvizjen ndërkombëtare të fondeve, ku qëllimi kryesor i kësaj faze është për të ndarë paratë e paligjshme nga burimi i saj. Pastruesi i parave mund të fillojë duke lëvizuar fonde në mënyrën elektronike prej një vendi në vendin tjetër, pastaj të ndajnë ato në investime të vendosura në tregjet jashtë vendit, vazhdimisht duke shikuar ata që të evitoj zbulimin, duke shfrytëzuar zbrastë dhe duke përfituar nga vonesat në bashkëpunim gjyqësor ose policor.

Faza përfundimtare është integrimi, duke i vendosur fillimisht si para të gatshme përmes një numri të trasaksioneve financiare, të ardhurat kriminale tani janë integruar plotësisht në sistemin financiar dhe ato mund të përdoren për çfarëdo qëllimi, për shembull, blerjen e pronës, blerjen e veprave të artit, automobila të cilat janë mënyra të zakonshme për pastruesit për të shijuar fitimet e tyre të paligjshme. (Fazat e pastrimit të parave, 2022)

The negative phenomenon in society which is money laundering can be divided into several stages, but it should never be forgotten that money laundering is a single process. The stages of money laundering include: placement which represents the initial inflow of cash which is also called dirty money or proceeds of crime in the financial system. Where at this stage money launderers are most at risk of being caught, for the fact that placing large sums of money in the legitimate financial system, of course, could raise the suspicions of Layering officials. The layering phase is more complex and often involves the international movement of funds, where the main purpose of this phase is to separate illicit money from its source. Money launderers can start by moving funds electronically from one country to another, then splitting them into investments located in overseas markets, constantly looking at them to avoid detection, exploiting gaps and taking advantage of delays in judicial or police cooperation.

The final stage is integration, initially placing them as cash through a number of financial transactions, criminal proceeds are now fully integrated into the financial system and they can be used for any purpose, for example, buying property, buying off works of art, automobiles which are common ways for cleaners to enjoy their illicit profits. (Fazat e pastrimit të parave, 2022)

3.5. Negative Effects of Money Laundering

Money laundering is a process of disguise through conversion, concealment and transfers, income which derives from illegal activity to legitimize their future use. The negative effects of money laundering harm not only financial institutions but also various economic sectors. Some of the negative effects that we can mention are:

- Money laundering harms financial sector institutions which have an impact on economic growth;
- Disrupts the international trade of the foreign economic sector;
- Reduces productivity in the real sector of the economy by encouraging crime and corruption;
- It undermines the development of the legitimate private sector through the supply of products below cost of production, making it more difficult for legitimate businesses to compete;
- Damages the stability of financial markets;
- Reducing government revenue;
- Complicates government efforts to manage economic policy;
- Threatens legal transactions;
- Discourages foreign investment;
- They become the cause for changes in import and export;

- Regulates investments and savings;
- Affects the economic statistics of the country;
- Bring negative consequences for the country's financial stability and macroeconomic performance, increasing the risk of macroeconomic instability;
- Affects artificial price increases;
- Affects the growth of crime;
- Affects the rise of terrorism. (Brent L. Bartlett WORDPRESS., May 2002)

From here we understand that the phenomenon of money laundering has many negative effects and affects very negatively in many different areas, to reach the most satisfactory conclusion is that it takes dedication and a very in-depth study to prevent this phenomenon, that a future is safer for each person and that this phenomenon does not take a negative direction in the world.

3.6. Inter-institutional cooperation related to combating the phenomenon of money laundering

Regarding inter-institutional cooperation in order to improve, joint mechanisms have been established for the exchange of information between agencies working in the field of financial crimes. Thus, one of the collaborations is the Financial Intelligence Unit (FIU), the State Prosecutor's Office, the Police of the Republic of Kosovo, the Customs of the Republic of Kosovo and the Tax Administration, with the aim of exchanging information, to assess the risk analysis.

(FIU), exchanges information about the phenomenon of money laundering between the electronic data management system known as goAML. (Raporti mbi gjendjen e krimit te organizuar dhe ekonomik, Gusht 2006) .

One of the forms of electronic data management system (goAML), allows entities to report on their analysis via narrative text, attaching supporting documents, in those cases when they want to provide information that they have based on their suspicions.

In conclusion, the reaction presented as weak by the institutions has often continued despite the trainings which have been provided as important for increasing financial expertise in relation to the investigation, prosecution and conviction of criminal offenses, money laundering, however, the frequent changes that have been made to the legislation have undoubtedly created some kind of difficulty for the prosecution and the courts in following the steps of legal changes. The Kosovo Judicial Institute (KJI) has organized 15 trainings for judges and prosecutors on topics related to corruption, organized crime, money laundering and other similar financial crimes.

The number of trainings provided by the Prosecutorial Council of the Republic of Kosovo and the Judicial Council of the Republic of Kosovo in cooperation with donors has been increasing. Therefore, it is necessary to create plans, but also specific training in cooperation with all responsible parties. Furthermore, the frequency of specialized training for rule of law staff and prosecutors should be increased and the level of knowledge of trainers should be adapted to the needs of institutions in tackling money laundering crimes. (Training for judges and prosecutors on topics related to corruption, organized crime and money laundering)

3.7. Contemporary Money Laundering Features and Money Laundering Procedures

Contemporary money laundering is characterized by actions such as:

1. Continuous advancement of money laundering methods with the application of all sophisticated techniques and methods;

2. Larger investment of proceeds from narcotics, terrorism and other illegal activities in lawful activities, in order to increase the amount of money and in order to mask the circulation of money;
3. The further internationalization of the money laundering network that increasingly implicates states and financial centers;
4. Mixing legal money and illegal money in order to avoid traces of illegal money, during the audit of official investigative bodies.

Money laundering procedures - The act of money laundering is done in order to legalize them and introduce them in genuine economic and financial investments. Money laundering is usually done in three stages:

- Phase I. Installation or physical transfer of money earned as a result of criminal activities;
- Phase II. Coverage or stratification by engaging in complex financial transactions to lose track of and illegally collected money;
- Phase III. Includes, the effort and commitment that this laundered money be presented as a form of net worth and capital for the purpose of depositing or investing in genuine economic legal financial activities.

When it comes to how to launder money, then it seems that dirty money circulates in three channels:

1. A relatively small part of the money laundered is invested again in illegal activities, for the preservation and increase of the activity;
2. A large part of the money is invested in sectors that have so-called "flow dams" with a high degree of profit;
3. Most are mainly exported abroad. (Law no. 03 / L-196 on Prevention of Money Laundering and Terrorist Financing AML / CFT Law)

3.8. European Union Requirements for the Republic of Kosovo Regarding the Prevention of Money Laundering

The requirements of the European Union for the Republic of Kosovo regarding the prevention of money laundering may be different, therefore, the European Union continues to require the institutions of the Republic of Kosovo to provide anti-money laundering activities, especially related to the implementation legal framework, as well as require stronger cooperation between key institutions in financial investigations and ensuring a clear follow-up of court rulings in combating this phenomenon.

The European Commission (EC) has found that the legal framework of the Republic of Kosovo is largely in line with the Vienna and Palermo Conventions, despite the remaining shortcomings regarding the declaration of assets by senior public officials. (Organization for Democracy, 2015)

Kosovo should also make efforts to harmonize legislation and practices with the recommendations of the Money Laundering Working Group on Money Laundering.

The European Union has laundered a number of anti-money laundering cases which have been sent to the prosecutor's office mainly by the police, but the European Union has had negative remarks on few convictions to date. In order to increase penalties and results, the European Union has recommended that for the benefit of the Republic of Kosovo, cooperation be established between the Kosovo FIU and

other actors designated to combat money laundering. In the opinion of the European Union, it is especially vital that the cooperation and interaction between the police and the prosecution be improved and also further strengthened, therefore, the European Union has recommended the strengthening of the anti-corruption department of the Kosovo Prosecution Office (SPRK), in order to be able to handle many money laundering cases, of course by working together with the European Rule of Law Mission in Kosovo- EULEX. (Commission staff working document, 2015)

Conclusion

At the end of this paper it is concluded that the rule of law institutions are promoted by the European Union where the main goal is to strengthen to a greater extent their commitments to prosecute money laundering and money laundering cases. take appropriate measures in order to increase the number of cases of cases completed with indictments, convictions and executions of final judgments. Rule of law institutions in the Republic of Kosovo need to step up their efforts to improve their data in combating money laundering crimes. We have also come to the conclusion that the annual wealth declared by public officials represents that type of unexplained wealth compared to their annual income. Thus, without ending the impunity of the Republic of Kosovo against high-profile public officials amid a non-selective approach by the courts, the Republic of Kosovo will not be in a position to move forward in the creation of a state. that sustainable and functional for its citizens.

Today's modern criminal law has come a long way through different historical periods (Karovic, et al, 2020: 108), therefore, undoubtedly these changes have been made in our criminal law as well. Also, in order to better prevent and combat this negative phenomenon, the number and coordination between the rule of law institutions should be strengthened, which are mandated in relation to the prevention of money laundering, as well as the Financial Intelligence Unit in particular, it should strengthen communication and cooperation with rule of law bodies, including the police and the prosecution. Of course, a good thing for the Republic of Kosovo in combating money laundering cases is the increase of investigative capacities in particular, the department for serious crimes in the courts, in the special prosecution and law enforcement agencies.

Regarding the shortcomings that may be encountered in the investigation of these very complex cases, the bodies that prosecute money laundering cases should address the government, conducting regular strategic and budgetary reviews. Rule of law institutions in the Republic of Kosovo must attack activities that precede money laundering, including high-profile corruption, formless economy and tax evasion.

Furthermore, this paper is likely to contribute to the work of NGOs (Maloku, 2020: 319) and the purpose of prevention (Maloku, 2015), to the work of state money laundering bodies as a negative phenomenon which is and remains a universal challenge. Therefore, according to the circumstances, it is the responsibility of the competent persons of the states to take the appropriate actions by signing international documents, harmonizing the legislation in international documents. (Maloku, 2022: 22)

References

Ariana Qosaj-Mustafa dhe Violeta Haxholli, Trajnime për gjyqtarët dhe prokurorët në lidhje me temat për korrupsionin, krimin e organizuar dhe pastrimin e parave. Instituti Kosovar për Kërkime dhe Zhvillime të Politikave, Prishtinë, 2022
http://www.kipred.org/repository/docs/5th_Brief_Money_Laundering_Albanian_FINAL_810236.pdf

- Besa Kalaja, Qëndrim Bunjaku, Kosovare Lalinovci dhe Leonida Molliqaj (2015). Mbi 220 milionë për financuesit e partive politike. Preportr nr.14. Gazeta Periodike.Qendra Kosovare për Gazetari Hulumtuese (QKGH). Retrieved from http://preportr.cohu.org/repository/docs/1509-Preportr14SHQIP_895529_359373.pdf i disponueshëm më 09.05.2022.
- Brent L.Bartlett, May 2002, WORDPRESS, Then negative effects of Money Laundering on Economic Development, Retrieved from <https://waleolusi.files.wordpress.com/2013/05/the-negative-effects-of-money-launderin-on-econom.pdf>
- Commission staff working document Kosovo 2015 report. European Commission Retrieved from https://ec.europa.eu/neighbourhood-enlargement/system/files/2018-12/20151110_report_kosovo.pdf I disponueshëm më 10.05.2022.
- European Commission, *Raporti i Progresit për Kosovën. Commission staff working document*, Retrieved from https://ec.europa.eu/neighbourhood-enlargement/system/files/2018-12/20151110_report_kosovo.pdf
- Hennig. Jonas. (n.d.). *Defensio Strafver.* Retrieved from <https://ht-strafrecht.de/strafrecht/geldwaesche/#:~:text=legalen%20Kreislauf%E2%80%9C%20zur%C3%BCckf%C3%BChrt,-,Geld%C3%A4sche%20Strafe%3A%20Welche%20Strafe%20droht%20beim%20Vorwurf%20der%20Geldw%C3%A4sche%3F,bis%20zu%20zehn%20Jahren%20Haft.> I disponueshëm më 08.05.2022.
- History of Anti - Money Laundering Laë. The United States Government. Retrieved from <https://www.fincen.gov/history-anti-money-laundering-laës#:~:text=Money%20laundering%20is%20the%20process,into%20the%20legitimate%20financial%20system> i disponueshëm më datë 25.05.2022.
- Jasarević, O., Maloku, A. (2021). *Kriminologija (etiologija i fenomenologija kriminaliteta)*. Universitet u Travniku. Travnik. Bosna i Hercegovina.
- Jasarević, O., Maloku, A. (2021). *Krivično procesno pravo I dhe II (opšti i posebni dio)*. Universitet u Travniku. Travnik. Bosna i Hercegovina.
- Kallien Charlotte, Die Neufassung der Geldwasche – ein Überblick, definicioni lidhur me pastrimin e parave, <https://ht-strafrecht.de/blog/defensio/die-neufassung-der-geldwaesche-%c2%a7-261-stgb-ein-ueberblick>
- Karović, S., Maloku, A., & Shala, S. (2020). Juvenile Criminal Law in Bosnia and Herzegovina with Reference to the Criminal Legal Position and Responsibility of Juveniles. *Kriminalističke Teme*, (1-2), 107-122. Retrieved from <https://krimteme.fkn.unsa.ba/index.php/kt/article/view/205>
- Kushtetuta e Republikës së Kosovës, n. 1. (n.d.). <https://gzk.rks-gov.net/ActDetail.aspx?ActID=3702> Prishtinë: 15.06.2008
- Ligji nr. 03/L-196 për Parandalimin e Pastrimit të Parave dhe Financimit të Terrorizmit Ligji LPP/LFT. Gazeta zyrtare e Republikës së Kosovës, Viti V/ Nr.85/09 Nentor 2010, Prishtinë, Retrieved from <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=2715>
- Ligji Nr.05/L-096 për parandalimin e pastrimit të parave dhe luftimit të financimit të terrorizimit. Gazeta zyrtare e Republikës së Kosovës / nr. 18 / 15 qershor 2016, Prishtinë Retrieved from <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12540> i disponueshëm më 10.05.2022.

- Ligji për Gjykatat. Gazeta zyrtare e Republikës së Kosovës / nr. 22 / 18 dhjetor 2018, Prishtinë. Retrieved from <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=18302> i disponueshëm më 09.05.2022.
- Ligji për parandalimin e pastrimit të parave dhe lufimin e financimit të terrorizmit. Gazeta zyrtare e Republikës së Kosovës / nr. 18 / 15 qershor 2016, Prishtinë. Retrieved from <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12540> i disponueshëm më 09.05.2022.
- Ligji për Prokurorinë Speciale të Republikës së Kosovës, Gazeta zyrtare e Republikës së Kosovës / Prishtinë nr. 27 / 03 qershor 2008 Retrieved from <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=2526> i disponueshëm më 09.05.2022.
- Maloku, A. & Maloku, E. (2020). SOCIOLOGICAL PERSPECTIVE OF SUICIDES / Sociological Perspective of Suicides. *Uluslararası Ekonomi İşletme ve Politika Dergisi* , 4 (2) , 319-334 . <https://doi.org/10.29216/ueip.784154>
- Maloku, A. (2015). Alcoholism as a pathological social problem in the region of the municipality Gjilan-Kosovo. *ICLS 2015*. Pristina, 31.
- Maloku, A. (2015). Bashkëpunimi ndërkombëtar policor në luftimin e krimit të organizuar. *Regional Journal of Social Sciences Reforma*. No.2. 2015 pp. 119-127.
- Maloku, A. (2015). Fear of Violence and Criminality in the Region of Gjilan, Kosovo. *Mediterranean Journal of Social Sciences*, 6 (2 S5), 29–36. Doi:10.5901/mjss.2015.v6n2s5p29
- Maloku, A. (2015). Rregullimi ndërkombëtar ligjor për të parandaluar abuzimin e drogave dhe substancave psikotrope. *Balkan Journal of Interdisciplinary Research*. Vol.1. No. 1. 2015. pp. 461-472.
- Maloku, A. (2019). *Fjalor i terminologjik i viktimologjisë*. Kolegji Iliria, Prishtinë,
- Maloku, A. (2020). Theory of Differential Association. *Academic Journal of Interdisciplinary Studies*, 9(1), 170. <https://doi.org/10.36941/ajis-2020-0015>
- Maloku, A., Maloku, E. (2020). Protection of Human Trafficking Victims and Functionalization of Institutional Mechanisms in Kosovo. *Acta Universitatis Danubius. Juridica*, 16 (1), 21–44.
- Maloku, A., Maloku, E. (2021). *Fjalor i terminologjisë juridiko-penale për gazetarë*. Kolegji Iliria, Prishtinë.
- Maloku, E., Jasarevic, O., & Maloku, A. (2021). Assistance of the psychologist expert in the justice bodies to protect minors in Kosovo. *EUREKA: Social and Humanities*, (2), 52-60. <https://doi.org/10.21303/2504-5571.2021.001649>
- Raporti i kordinatorit ndërkombëtar për luftimin e krimit ekonomik dhe shpërlarjes së parave. Retrieved from <https://prokuroria-rks.org/assets/cms/uploads/files/Raporti%20i%20Koordinatorit%20komb%C3%ABtar%20p%C3%ABr%20luftimin%20e%20krimit%20ekonomik%2C%20janar%20-%20mars%202021.pdf>. i disponueshme më 05.16.2022.
- Rregulloja për parandalimin e pastrimit të parave dhe financimin e terrorizmit (2016) https://bqk-kos.org/repository/docs/korniza_ligjore/shqip/Rregullorja%20per%20parandalimin%20e%20pastrimit%20te%20parave.pdf

Rregullorja për organimin dhe funksionimin e Departamentit Special në kuadër të Gjykatës Themelore në Prishtinë dhe Gjykatës së Apelit në Prishtinë. Retrieved from https://www.gjyqesori-rks.org/wp-content/uploads/lgs/57641_Rregullore_Nr.03_2019_per_Organizimin_Funksionalizimin_Departamentit_Special_Kuader_Gjykates_Themelore_Prishtine_Gjykates_Apelit.pdf I disponueshëm më 09.05.2022.

Senatsverwaltung für Wirtschaft, Energie und Betriebe, 2022, definicioni lidhur me pastrimin e parave, <https://www.berlin.de/sen/wirtschaft/wirtschaftsrecht/geldwaesche/das-geldwaeschegesetz/>

Solution, About Business Crime 2022- Fazat e pastrimit të parave <https://lwvworc.org/sq/which-are-the-stages-of-money-laundering>

UNODC Raporti mbi gjendjen e krimit të organizuar dhe krimit ekonomik, lidhur me pastrimit të parave, faqe 61, Strasburg Gusht 2006, <https://rm.coe.int/16806ef3d4>

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).