

**Review of the criminal law in 2019:
The Criminal Liability of Fraud Gang Committing the Crime of
Money Laundering**

Chih-Jen Hsueh*

Abstract

The Anti-Money Laundering Law was drastically amended in 2016. After the amendment, the question of whether the providers of dummy accounts and money mules who withdraw money besides being the aider of fraud will also commit the crime of money laundering has become a difficult insoluble in law practice. Therefore, this article will review the judgments in 2019. This article points out that the new edition of Anti-Money Laundering Law aims at cracking down on crime and maintaining the financial order. However, from the criminal elements and legal effects of money laundering, the concrete purpose is to assure the right of recourse of criminal proceeds of the state, and the terminal objective is to protect the legal interest. According to this opinion, the scope of money laundering and special money laundering is limited to the situation that the state can confiscate the involving property interest and the actor has implemented the money laundering actions of Article 2. Each money-laundering action has different effects on jeopardizing the right of recourse of confiscation of the state. Therefore, the action of providing dummy accounts isn't a money-laundering action, the provider can only be the aider of fraud. As to money mules who participate in fraud gangs and withdraw money will not be the aider of fraud, but they commit the crime of (special) money laundering because the action of withdrawing and transferring money will cover and hide the resources of criminal proceeds.

* Associate Professor, College of Law, National Taiwan University.
E-mail: cjhsueh@ntu.edu.tw

Keywords: money laundering, special money laundering, offenses of fraudulent, confiscation of criminal proceeds, fraud gang, dummy accounts, money mules