



**Number: KPV-05/04**

**Sarajevo, 22 December 2006**

**IN THE NAME OF BOSNIA AND HERZEGOVINA!**

The Court of Bosnia and Herzegovina, sitting on the Panel composed of Judge Šaban Maksumić, as the Presiding Judge, and Judge Mirza Jusufović and Judge Izo Tankić, as members of the Panel, with the participation of record-taker Amir Pjano, in the criminal case against the Accused Josip Nuić et al. for the criminal offense of Money Laundering, in violation of Article 209 of the Criminal Code of the Federation of Bosnia and Herzegovina (CC FB-H), and other, regarding the Indictments by the Prosecutor's Office of Bosnia and Herzegovina No. KT-23/03, dated 5 August 2004, and No. KT-139/04, dated 25 September 2006, following the hearing on the Plea Agreement and pronouncement of the sentence, in the presence of Ismet Šuškić, Prosecutor for the Prosecutor's Office of B-H; the Accused Josip Nuić, the Accused Zdravko Vujević and the Accused Jozo Đevenica; Davor Martinović, Attorney from Mostar, Defense Counsel for the Accused Josip Nuić and the Accused Zdravko Vujević and a legal representative of the Legal Entities *Nuić d.o.o. Ljubuški* and *Guma M d.o.o. Mostar*; Dragan Barbarić, Attorney from Mostar, Defense Counsel for the Accused Jozo Đevenica; and Almir Selimović, Attorney from Sarajevo, legal representative of the Legal Entity *Voće Gold d.o.o. Čapljina*, rendered and publicly announced on 22 December 2006 the following:

**VERDICT**

**I**

**THE ACCUSED JOSIP NUIĆ**, son of Vlado and Manda née Jukić, born on 26 June 1972 in Stuttgart, Germany, with permanent residence in Ljubuški – Crnopol, an ethnic Croat, citizen of Bosnia and Herzegovina, tradesman, married with one child, no prior conviction,

**THE ACCUSED ZDRAVKO VUJEVIĆ**, son of Jure and Slava née Čuže, born on 3 April 1954 in the place of Humac, Ljubuški Municipality, with residence at 86 Vitinska Str., Ljubuški, graduated from Commercial High School, married with three children, an ethnic Croat, citizen of Bosnia and Herzegovina, no prior conviction,

**THE ACCUSED JOZO ĐEVENICA**, son of Zdravko and Janja née Raić, born on 29 May 1964 in Čapljina, with residence in Čapljina, Braće Radić Str. bb [no number; translator's note], tradesman, married with three children, an ethnic Croat, citizen of Bosnia and Herzegovina, no prior conviction,

**HAVE BEEN FOUND GUILTY**

**Of the following:**

**The First Accused Josip Nuić**

1. In May 2003, in his capacity as the director and responsible person of the *Nuić d.o.o. Ljubuški* company, with a view to concealing the actual source of cash he disposed of and evading sales tax, he reconciled the goods through wholesale, wherein he had beforehand contacted a person of his confidence who had an agreement with Ranko Pilić, owner of the *Uzdah d.o.o. Dobož* company, and who agreed to launder money for a fairly large number of legal entities via his company's transfer account so that they evade tax payment, to which person of confidence Josip Nuić gave KM 144,509.00 in cash and six forged invoices amounting to KM 144,509.00, at the same time attaching thereto forged purchase-forms of the *Uzdah* company and the statement, which purchase-forms indicated that *Uzdah* as the alleged ordering party was exempt from sales tax, although he was aware that he had not sold the goods which were stated in the invoices to the *Uzdah* company; by doing so, under Article 13 of the Law on Sales Tax, he became liable to this tax, and the person of his confidence carried the money and the filled-in money transfer orders to Lukić in Banja Luka, who, with previously obtained consent of and in agreement with Pilić, received the money and deposited it to the accounts of their company, *Uzdah*, and, on the same day, he transferred the deposited money by verifying the filled-in transfer orders with the *Uzdah* company's seal and his signature, and used these orders to transfer the money to the transaction account of the *Nuić d.o.o.* company, in which manner the Accused Josip Nuić legalized the amount of KM 144,509.00 in cash, since, by making the bank payment, he returned the money to his company's account, although he knew that the money had been obtained through commission of a criminal offense – tax evasion and issuance of the forged invoice and purchase order and, at the same time, he evaded KM 28,902.00 in tax on the referenced money.

2. In the course of 2003, in his capacity as the owner and the responsible person of the *Nuić d.o.o. Ljubuški* company, with a view to laundering money obtained through sales of goods for cash on which he did not pay tax and which he falsely entered in the bookkeeping records as sales exempt from sales tax, he reconciled the goods through wholesale wherein he gave cash to the persons known to him in order to launder the money thus obtained via the accounts of the *Tranzit Trade Banja Luka* company and so to evade tax, he thus gave KM 351,830.00 in cash and forged invoices, at the same time attaching thereto forged purchase-forms of the referenced companies and the statement indicating that these companies as buyers were exempt from sales tax, although he was aware that he had not sold the goods which were stated in the invoices to the referenced companies; by doing so, under Article 13 of the Law on Sales Tax, he became liable to this tax, and the persons known to him deposited the money received to these companies' accounts, and, on the same day, they transferred the deposited money by issuing orders for transfer to the Accused's accounts, in which manner the Accused legalized the amount of KM 351,830.00 in cash, since, by making the bank payment, he returned the money to his company's account, although he knew that the money had been obtained through the sales of goods on which KM 92,325.00 in tax was not paid, issuance of the forged invoices and the forged purchase orders with statement.

### **The Second Accused Zdravko Vujević**

1. In May 2003, in his capacity as the director and responsible person of the *Guma M d.o.o. Mostar* company, with a view to concealing the actual source of cash he disposed of and evading sales tax, he reconciled the goods through wholesale, wherein he had beforehand

contacted a person of his confidence who had an agreement with Ranko Pilić, owner of the *Uzdah d.o.o. Doboj* company, and who agreed to launder money for a fairly large number of legal entities via his company's transfer account so that they evade tax payment, to which person of confidence the Accused Zdravko Vujević gave KM 50,097.00 in cash and nine forged invoices amounting to KM 50,097.00, at the same time attaching thereto forged purchase-forms of the *Uzdah* company and the statement, which purchase-forms indicated that *Uzdah* as the alleged ordering party was exempt from sales tax, although he was aware that he had not sold the goods which were stated in the invoices to the *Uzdah* company; by doing so, under Article 13 of the Law on Sales Tax, he became liable to this tax, and the person of his confidence carried the money and the filled-in money transfer orders to Lukić in Banja Luka, who, with previously obtained consent of and in agreement with Pilić, received the money and deposited it to the accounts of their company, *Uzdah*, and, on the same day, he transferred the deposited money by verifying the filled-in transfer orders with the *Uzdah* company's seal and his signature, and used these orders to transfer the money to the transaction account of the *Guma M d.o.o.* company, in which manner the Accused Zdravko Vujević legalized the amount of KM 50,097.00 in cash, since, by making the bank payment, he returned the money to his company's account, although he knew that the money had been obtained through commission of a criminal offense – tax evasion and issuance of the forged invoice and purchase order and, at the same time, he evaded KM 10,019.00 in tax on the referenced money.

2. In the course of 2003, in his capacity as the owner and the responsible person of the *Guma M d.o.o. Mostar* company, with a view to laundering money obtained through sales of goods for cash on which he did not pay tax and which he falsely entered in the bookkeeping records as sales exempt from sales tax, he reconciled the goods through wholesale wherein he gave cash to the persons known to him in order to launder the money thus obtained via the accounts of the following companies, *Santos invest d.o.o. Laktaši*, *Ploter d.o.o. Laktaši*, *Sirius d.o.o. Brčko*, *Beko oil d.o.o. Brčko*, and *Sumrak Group d.o.o. Laktaši*, and so to evade tax, he thus gave KM 69,424.00 in cash and forged invoices, at the same time attaching thereto forged purchase-forms of the referenced companies and the statement indicating that these companies as buyers were exempt from sales tax, although he was aware that he had not sold the goods which were stated in the invoices to the referenced companies; by doing so, under Article 13 of the Law on Sales Tax, he became liable to this tax, and the persons known to him deposited the money received to these companies' accounts, and, on the same day, they transferred the deposited money by issuing orders for transfer to the Accused's accounts, in which manner the Accused legalized the amount of KM 69,424.00 in cash, since, by making the bank payment, he returned the money to his company's account, although he knew that the money had been obtained through the sales of goods on which KM 17,565.00 in tax was not paid, issuance of the forged invoices and the forged purchase orders with statement.

### **The Third Accused Jozo Devenica**

1. In May and June 2003, in his capacity as the director and responsible person of the *Voće Gold d.o.o. Čapljina* company, with a view to concealing the actual source of cash he disposed of and evading sales tax, he reconciled the goods through wholesale, wherein he had beforehand contacted a person of his confidence who had an agreement with Ranko Pilić, owner of the *Uzdah d.o.o. Doboj* company, and who agreed to launder money for a

fairly large number of legal entities via his company's transfer account so that they evade tax payment, to which person of confidence Jozo Đevenica gave KM 241,888.00 in cash and nine forged invoices amounting to KM 241,888.00, at the same time attaching thereto forged purchase-forms of the *Uzdah* company and the statement, which purchase-forms indicated that *Uzdah* as the alleged ordering party was exempt from sales tax, although he was aware that he had not sold the goods which were stated in the invoices to the *Uzdah* company; by doing so, under Article 13 of the Law on Sales Tax, he became liable to this tax, and the person of his confidence carried the money and the filled-in money transfer orders to Lukić in Banja Luka, who, with previously obtained consent of and in agreement with Pilić, received the money and deposited it to the accounts of their company, *Uzdah*, and, on the same day, he transferred the deposited money by verifying the filled-in transfer orders with the *Uzdah* company's seal and his signature, and used these orders to transfer the money to the transaction account of the *Voće Gold d.o.o.* company, in which manner Jozo Đevenica legalized the amount of KM 241,888.00 in cash, since, by making the bank payment, he returned the money to his company's account, although he knew that the money had been obtained through commission of a criminal offense – tax evasion and issuance of the forged invoice and purchase order and, at the same time, he evaded KM 24,189.00 in tax on the referenced money.

2. In the course of 2003, in his capacity as the owner and the responsible person of the *Voće Gold d.o.o. Čapljinina* company, with a view to laundering money obtained through sales of goods for cash on which he did not pay tax and which he falsely entered in the bookkeeping records as sales exempt from sales tax, he reconciled the goods through wholesale wherein he gave cash to the persons known to him in order to launder the money thus obtained via the accounts of the companies *Sumrak Group d.o.o. Laktaši* and *Darko produkt d.o.o. Laktaši*, and so to evade tax, he thus gave KM 125,100.00 in cash and forged invoices, at the same time attaching thereto forged purchase-forms of the referenced companies and the statement indicating that these companies as buyers were exempt from sales tax, although he was aware that he had not sold the goods which were stated in the invoices to the referenced companies; by doing so, under Article 13 of the Law on Sales Tax, he became liable to this tax, and the persons known to him deposited the money received to these companies' accounts, and, on the same day, they transferred the deposited money by issuing orders for transfer to the Accused's accounts, in which manner the Accused legalized the amount of KM 125,100.00 in cash, since, by making the bank payment, he returned the money to his company's account, although he knew that the money had been obtained through the sales of goods on which KM 12,600.00 in tax was not paid, issuance of the forged invoices and the forged purchase orders with statement.

**Whereby,**

**the First Accused Josip Nuić, by the acts described in Sections 1 and 2,** committed the continued criminal offense of Tax Evasion, in violation of Article 273(2) of the CC FB-H, as read with Article 54 of the CC B-H; by the acts described in Section 2, the criminal offense of Money Laundering, in violation of Article 209(2), as read with Article 1 of the CC B-H, and the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, all as read with Article 53 of the CC B-H.

**The Second Accused Zdravko Vujević, by the acts described in Sections 1 and 2, committed the continued criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, as read with Article 54 of the CC B-H; by the acts described in Section 2, the criminal offense of Money Laundering, in violation of Article 209(2), as read with Article 1 of the CC B-H, and the criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, all as read with Article 53 of the CC B-H.**

**The Third Accused Jozo Devenica, by the acts described in Sections 1 and 2, committed the continued criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, as read with Article 54 of the CC B-H; by the acts described in Section 2, the criminal offense of Money Laundering, in violation of Article 209(2), as read with Article 1 of the CC B-H, and the criminal offense of Forgery of a Document, in violation of Article 273(1) of the CC FB-H, all as read with Article 53 of the CC B-H.**

**Therefore, on the First Accused Josip Nuić, for the continued criminal offense of Tax Evasion, in violation of Article 273(2) of the CC FB-H, as read with Article 54 of the CC B-H, pursuant to the referenced provision and in application of Article 40, 41(2), 48 and 49 of the CC B-H, the Court imposes:**

**-- a sentence of imprisonment for a term of 3 (three) months, and a fine of KM 20,000.00 (twenty thousand KM), as an accessory punishment;**

**- for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, pursuant to the referenced provision and in application of Article 40, 41(2), 48 and 49 of the CC B-H, the Court imposes:**

**-- a sentence of imprisonment for a term of 6 (six) months, and a fine of KM 30,000.00 (thirty thousand KM), as an accessory punishment;**

**- for the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, pursuant to the referenced provision and in application of Article 41(2) and 48 of the CC B-H, the Court imposes:**

**- a fine of KM 10,000.00 (ten thousand KM),**

**therefore, with respect to the continued criminal offense of Tax Evasion, in violation of Article 273(2) of the CC FB-H, the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, in application of Article 59(6), as read with Paragraph (1), and Article 53(2)(b) of the CC B-H, and the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, and with respect to the fines imposed as accessory punishments for the criminal offenses in violation of Article 273(2) of the CC FB-H and Article 209(2) of the CC B-H, in application of Article 53(3), as read with Paragraph (2)(d) of the CC B-H, the Court imposes on the First Accused Josip Nuić**

#### **A SUSPENDED SENTENCE**

**whereby it imposes on the Accused a compound sentence of imprisonment for a term of 7 (seven) months for the criminal offenses in violation of Article 273(2) of the CC FB-H and 209(2), as read with Paragraph (1) of the CC B-H, and at the same time**

orders that the imposed compound sentence of imprisonment shall not be carried out if the Accused does not perpetrate another criminal offense over the probation period of 1 (one) year from the date on which the Verdict has become final,

and

the compound fine of KM 40,000.00 (forty thousand KM), which the Accused is obliged to pay in six identical installments within 6 (six) months from the date the Verdict has become final, and should the fine not be paid by the set deadline, the Court will render a separate decision to substitute the fine by imprisonment, whereby one day in prison will be ordered per each 50 KM, and any remainder, of the total fine that remains unpaid.

Pursuant to Article 188(1) of the Criminal Procedure Code of B-H (CPC B-H), the Accused Josip Nuić will have to reimburse the costs of criminal proceedings of KM 150.00, including the costs of forensic financial analysis and the Court's scheduled amount of KM 100.00, which he shall pay within 30 days from the date the Verdict has become final, subject to enforcement.

On the Second Accused Zdravko Vujević, for the criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, pursuant to the referenced provision and in application of Article 40, 41(2) and 48 of the CC B-H, the Court imposes:

-- a fine of KM 7,000.00 (seven thousand KM);

- for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, pursuant to the referenced provision and in application of Article 40, 41(2), 48 and 49 of the CC B-H, the Court imposes:

-- a sentence of imprisonment for a term of 3 (three) months,

and a fine of KM 10,000.00 (ten thousand KM), as an accessory punishment;

- for the continued criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, as read with Article 54 of the CC B-H, pursuant to the referenced provision and in application of Article 41(2) and 48 of the CC B-H, the Court imposes:

- a fine of KM 3,000.00 (three thousand KM),

therefore, with respect to the criminal offense of Money Laundering, in violation of Article 209(2) of the CC B-H, in application of Article 59(6), as read with Paragraph (1), the continued criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, and the criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, and with respect to the fine imposed as an accessory punishment for the criminal offense in violation of 209(2) of the CC B-H, in application of Article 53(3), as read with Paragraph (2)(d) of the CC B-H, the Court imposes on the Second Accused Zdravko Vujević

**A SUSPENDED SENTENCE**

ordering that the imposed sentence of imprisonment for a term of 3 (three) months for the criminal offense in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, shall not be carried out if the Accused does not perpetrate another criminal offense over the probation period of 1 (one) year from the date on which the Verdict has become final,

and

the compound fine of KM 12,000.00 (twelve thousand KM), which the Accused Zdravko Vujević is obliged to pay within 30 (thirty) days from the date the Verdict has become final, and should the fine not be paid by the set deadline, the Court will render a separate decision to substitute the fine by imprisonment, whereby one day in prison will be ordered per each 50 KM, and any remainder, of the total fine that remains unpaid.

Pursuant to Article 188(1) of the CPC B-H, the Accused Zdravko Vujević will have to reimburse the costs of criminal proceedings of KM 150.00, including the costs of forensic financial analysis and the Court's scheduled amount of KM 100.00, which he shall pay within 30 days from the date the Verdict has become final, subject to enforcement.

On the Third Accused Jozo Đevenica, for the continued criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, as read with Article 54 of the CC B-H, pursuant to the referenced provision and in application of Article 40, 41(2) and 48 of the CC B-H, the Court imposes:

-- a fine of KM 7,000.00 (seven thousand KM);

- for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, pursuant to the referenced provision and in application of Article 40, 41(2), 48 and 49 of the CC B-H, the Court imposes:

-- a sentence of imprisonment for a term of 3 (three) months,

and a fine of KM 10,000.00 (ten thousand KM), as an accessory punishment;

- for the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, pursuant to the referenced provision and in application of Article 41(2) and 48 of the CC B-H, the Court imposes:

- a fine of KM 3,000.00 (three thousand KM),

therefore, with respect to the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, in application of Article 59(6), as read with Paragraph (1), the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, and the continued criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, and with respect to the fine imposed as an accessory punishment for the criminal offense in violation of 209(2) of the CC B-H, in application of Article 53(3), as read with Paragraph (2)(d) of the CC B-H, the Court imposes on the Third Accused Jozo Đevenica

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ordering that the imposed sentence of imprisonment for a term of 3 (three) months for the criminal offense in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, shall not be carried out if the Accused does not perpetrate another criminal offense over the probation period of 1 (one) year from the date on which the Verdict has become final,

and

the compound fine of KM 15,000.00 (fifteen thousand KM), which the Accused Jozo Đevenica is obliged to pay within 2 (two) months from the date the Verdict has become final, and should the fine not be paid by the set deadline, the Court will render a separate decision to substitute the fine by imprisonment, whereby one day in prison will be ordered per each 50 KM, and any remainder, of the total fine that remains unpaid.

Pursuant to Article 188(1) of the CPC B-H, the Accused Jozo Đevenica will have to reimburse the costs of criminal proceedings of KM 150.00, including the costs of forensic financial analysis and the Court's scheduled amount of KM 100.00, which he shall pay within 30 days from the date the Verdict has become final, subject to enforcement.

## II

### 1. LEGAL ENTITY *NUIĆ D.O.O. LJUBUŠKI*, CRNOPOD b.b., LJUBUŠKI

has been found responsible

**Of the following:**

As a legal entity, it disposed of the illegal gain which the Accused Josip Nuić, as the Director and responsible person, gained on behalf and to the benefit of the legal entity, in the amount and the manner described in Section 2 of the operative part of the sentencing section of the Verdict (with respect to the Accused Josip Nuić),

**Whereby,**

**The legal entity *Nuić d.o.o. Ljubuški***, is responsible for having committed the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, and the criminal offense of Tax Evasion, in violation of Article 273(2) of the CC FB-H, all as read with Article 53 of the CC B-H,

Therefore, for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the Court **IMPOSES** on this Legal Entity:

- **A FINE OF KM 15,000.00 (FIFTEEN THOUSAND KM);**

**- FOR THE CRIMINAL OFFENSE OF FORGERY OF A DOCUMENT, IN VIOLATION OF ARTICLE 373(1) OF THE CC FB-H, THE COURT IMPOSES:**

**- A FINE OF KM 5,000.00 (FIVE THOUSAND KM);**

**- FOR THE CRIMINAL OFFENSE OF TAX EVASION, IN VIOLATION OF ARTICLE 273(2) OF THE CC FB-H, THE COURT IMPOSES:**

**- A FINE OF KM 10,000.00 (TEN THOUSAND KM),**

**Therefore, in application of Article 53(2)(d) and Article 131 of the CC B-H, for the concurrent criminal offenses, the Court imposes on it, as the responsible legal entity, A COMPOUND FINE OF KM 20,000.00 (TWENTY THOUSAND KM), which shall be paid within 30 days from the date the Verdict has become final, otherwise it shall be subject to enforced collection.**

#### **IV**

### **2. LEGAL ENTITY *Guma M D.O.O. MOSTAR*, Bišće Polje BB, MOSTAR**

**has been found responsible**

#### **Of the following:**

As a legal entity, it disposed of the illegal gain which the Accused Zdravko Vujević, as the Director and responsible person, gained on behalf and to the benefit of the legal entity, based on his own authorisation and in the amount and the manner described in Section 2 of the operative part of the sentencing section of the Verdict (with respect to the Accused Zdravko Vujević),

#### **Whereby,**

The legal entity *Guma M d.o.o. Mostar*, is responsible for having committed the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, and the criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, all as read with Article 53 of the CC B-H,

Therefore, for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the Court **IMPOSES** on this Legal Entity:

**- A FINE OF KM 3,000.00 (THREE THOUSAND KM),**

**- FOR THE CONTINUED CRIMINAL OFFENSE OF FORGERY OF A DOCUMENT, IN VIOLATION OF ARTICLE 373(1) OF THE CC FB-H, THE COURT IMPOSES:**

**- A FINE OF KM 2,000.00 (TWO THOUSAND KM)**

**- FOR THE CRIMINAL OFFENSE OF TAX EVASION, IN VIOLATION OF ARTICLE 273(1) OF THE CC FB-H, THE COURT IMPOSES:**

- A FINE OF KM 3,000.00 (THREE THOUSAND KM),**

**Therefore, in application of Article 53(2)(d) and Article 131 of the CC B-H, for the concurrent criminal offenses, the Court imposes on it, as the responsible legal entity, A COMPOUND FINE OF KM 4,000.00 (FOUR THOUSAND KM), which shall be paid within 30 days from the date the Verdict has become final, otherwise it shall be subject to enforced collection.**

**3. LEGAL ENTITY *Voće Gold d.o.o. ČAPLJINA*  
Tasovčiči bb, Čapljina**

**has been found responsible**

**Of the following:**

As a legal entity, it disposed of the illegal gain which the Accused Jozo Đevenica, as the Director and responsible person, gained on behalf and to the benefit of the legal entity, based on his own authorisation and in the amount and the manner described in Section 2 of the operative part of the sentencing section of the Verdict (with respect to the Accused Jozo Đevenica),

**Whereby,**

The legal entity *Voće Gold d.o.o. Čapljina*, is responsible for having committed the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, and the criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, as read with Article 53 of the CC B-H,

Therefore, for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the Court **IMPOSES** on this Legal Entity:

- A FINE OF KM 3,000.00 (THREE THOUSAND KM),**

**- FOR THE CRIMINAL OFFENSE OF FORGERY OF A DOCUMENT, IN VIOLATION OF ARTICLE 373(1) OF THE CC FB-H, THE COURT IMPOSES:**

- A FINE OF KM 2,000.00 (TWO THOUSAND KM),**

**- FOR THE CRIMINAL OFFENSE OF TAX EVASION, IN VIOLATION OF ARTICLE 273(1) OF THE CC FB-H, THE COURT IMPOSES:**

- A FINE IN THE AMOUNT OF KM 3,000.00 (THREE THOUSAND KM),**

**Therefore, in application of Article 53(2)(d) and Article 131 of the CC B-H, for the concurrent criminal offenses, the Court imposes on it, as the responsible legal entity, A COMPOUND FINE OF KM 5,000.00 (FIVE THOUSAND KM), which shall be paid**

**within 30 days from the date the Verdict has become final, otherwise it shall be subject to enforced collection.**

### **III**

**Pursuant to Article 283(c) of the CPC B-H,**

**THE CHARGES ARE HEREBY DISMISSED**

**against**

**1. LEGAL ENTITY *NUIĆ D.O.O. LJUBUŠKI*, Crnopol b.b., Ljubuški,**

**That:**

As a legal entity, it disposed of the illegal gain which the Accused Josip Nuić, as the Director and responsible person, gained on behalf and to the benefit of the legal entity, based on his own authorisation and in the amount and the manner described in Section 1 of the operative part of the sentencing section of the Verdict (with respect to the Accused Josip Nuić).

**THE CHARGES ARE HEREBY DISMISSED**

**against**

**2. LEGAL ENTITY *GUMA M D.O.O. MOSTAR*, Bišće Polje b.b., Mostar**

**That:**

As a legal entity, it disposed of the illegal gain which the Accused Zdravko Vujević, as the Director and responsible person, gained on behalf and to the benefit of the legal entity, based on his own authorisation and in the amount and the manner described in Section 1 of the operative part of the sentencing section of the Verdict (with respect to the Accused Zdravko Vujević).

**THE CHARGES ARE HEREBY DISMISSED**

**Against**

**3. LEGAL ENTITY *VOĆE GOLD D.O.O. ČAPLJINA*, Tasovčići bb, Čapljina**

**That:**

As a legal entity, it disposed of the illegal gain which the Accused Jozo Đevenica, as the Director and responsible person, gained on behalf and to the benefit of the legal entity, based on his own authorisation and in the amount and the manner described in Section 1 of

the operative part of the sentencing section of the Verdict (with respect to the Accused Jozo Devenica).

### **Reasoning**

The Prosecutor's Office of Bosnia and Herzegovina in its Indictments No. KT-23/03, dated 5 August 2004, and No. KT-139/04, dated 25 September 2006, charged Josip Nuić and others with the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, and the criminal offense of Tax Evasion, in violation of Article 273(1) and (2) of the CC FB-H, and proposed that they be found guilty and punished by the law. The Indictment No. KT-23/03, dated 5 August 2004, was amended by the Prosecutor at the main trial held on 22 December 2006 with respect to the legal definition of the offenses.

After the confirmation of the Indictment No. KT-139/04, dated 25 September 2006, by this Court's Preliminary Hearing Judge and the guilty plea hearing at which the Accused pleaded not guilty, the case file was forwarded to the Panel to schedule the main trial. Given the fact that two separate proceedings were being conducted against the Accused upon the referenced Indictments for the same criminal offenses, upon the Motion by the Prosecutor's Office of B-H the Court rendered a Decision No. Kpv-05/04 on joinder of proceedings having decided that single proceedings would be conducted that would result in a single Verdict.

On 12 December 2006, the Accused Josip Nuić and the Accused Zdravko Vujević, and the accused Legal Entities *Nuić d.o.o. Ljubuški* and *Guma M d.o.o. Mostar*, together with their Defense Counsel and the Legal Entities' legal representatives, entered into Plea Agreements with the Prosecutor's Office of B-H, while the Accused Jozo Devenica and the accused Legal Entity *Voće Gold d.o.o. Čapljina* and the Defense Counsel for the Accused and the legal representative for the accused Legal Entity entered into the Plea Agreement on 14 December 2006. The Court deliberated on the referenced Agreements pursuant to Article 231 of the CPC B-H and granted them at the hearing held on 22 December 2006. In the course of the deliberation, the Court found that the Agreements were entered into voluntarily, willfully and with understanding, that the Accused were informed of possible consequences, including satisfaction of the claims under property law and reimbursement of the costs of the criminal proceedings. It was also established that there was sufficient evidence of the guilt of the Accused and that the Accused understood that by entering into the Agreement they waived the right to trial and that they could not appeal the sanction imposed, whereupon the Agreements were granted and declared a component part of the Record.

By the granting of the entered Agreements it was established that the Accused were guilty of the commission of the criminal offenses they were charged with and that they committed them aware of the significance of their actions and with a will for the forbidden consequences, which leads to the conclusion that they committed the criminal offenses they were indicted of with direct intent. After the Prosecutor and the Defense presented the facts and evidence significant for the selection of the type and the scope of the criminal sanction,

the pronouncement of the sanctions followed. For the continued criminal offense of Tax Evasion, in violation of Article 273(2) of the CC FB-H, the Court imposed on the Accused Josip Nuić the sentence of imprisonment for a term of three months and a fine of KM 20,000.00, as an accessory punishment; for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the Accused was imposed the sentence of imprisonment for a term of six months and a fine of KM 30,000.00, as an accessory punishment; for the committed criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, the Accused was imposed a fine of KM 10,000.00. Therefore, for the continued criminal offense of Tax Evasion, in violation of Article 273(2) of the CC FB-H, and the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the Court imposed on the Accused a suspended compound sentence of imprisonment for a term of seven months, ordering that the sentence shall not be carried out if the Accused does not perpetrate another criminal offense within one year. The Court also imposed on the Accused a compound fine of KM 40,000.00. It was decided that the Accused should pay the fine in six equal installments within six months, the fine to be substituted by imprisonment if it is not paid by the set deadline. For the criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, the Court imposed on the Accused Zdravko Vujević a fine of KM 7,000.00; for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the sentence of imprisonment for a term of three months and a fine of KM 10,000.00 as an accessory punishment; for the continued criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, a fine in the amount of KM 3,000.00. Therefore, for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the Court imposed on the Accused a suspended sentence ordering that the imposed sentence of imprisonment for a term of three months shall not be carried out if the Accused does not perpetrate another criminal offense within one year. The Accused Zdravko Vujević was also imposed a compound fine of KM 12,000.00, which he is to pay within 30 days and which is to be substituted by imprisonment if it is not paid by the set deadline. For the continued criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, the Court imposed on the Accused Jozo Đevenica a fine of KM 7,000.00; for the criminal offense of Money Laundering, in violation of Article 209(2), sentence of imprisonment for a term of three months and a fine of KM 10,000.00 as an accessory punishment; for the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, a fine of KM 3,000.00. Therefore, for the criminal offense in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, the Court imposed on the Accused a suspended sentence ordering that the imposed sentence of imprisonment for a term of three months shall not be carried out if the Accused does not perpetrate another criminal offense within one year. The Accused Jozo Đevenica was also imposed a compound fine of KM 15,000.00, which he is to pay within two months and which is to be substituted by imprisonment if it is not paid by the set deadline.

The Court decided to impose suspended sentences on the Accused Josip Nuić, Zdravko Vujević and Jozo Đevenica for the criminal offense in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, and on the Accused Josip Nuić also for the criminal offense in violation of Article 273(2) of the CC FB-H, ordering fixed sentences of imprisonment and fixed review periods, as it was of the opinion that the purpose of criminal sanction shall be fulfilled with the suspended sentence, that is, a mere caution with a

sanction threat, and that, in the case at hand, an unconditional execution of the sanction was not necessary for legal protection.

When meting out the sanctions, both the individual imprisonment sentences and fines, and the compound sentences, the Court found that the sentences so determined were commensurate to the gravity of the committed offenses and the degree of criminal liability of the Accused.

A number of extenuating circumstances for all the Accused were found which had an effect on the sentencing. First of all, the Court took into account the fact that all the Accused admitted the commission of the criminal offenses, which resulted in the Plea Agreements entered into with the Prosecutor. This fact considerably facilitated a faster and more efficient completion of such complex proceedings and a reduction of the costs which would have certainly been very high had a regular trial been held. The other extenuating circumstances that the Court found for the Accused were the fact that a fairly long period of time has elapsed from the time of the commission, that the Accused behaved with proper decorum and sincerity before the Court, that they cooperated with the Prosecutor's Office during the proceedings, that they had no prior convictions and that all the Accused had families. In other words, the Accused Josip Nuić is a father of one minor, the Accused Zdravko Vujević is a father of three children, and the Accused Jozo Đevenica is also a father of three children. There were no aggravating circumstances on the part of the Accused. When determining the individual sentences of imprisonment one fact in particular was considered to be a highly extenuating circumstance -- the fact that all the Accused had already paid their taxes (some completely, some partially), as indicated in Article IV of the Agreement. This was decisive for the Court to apply the provision on sentence reduction, set forth in Article 49 of the CC B-H, and to impose on these Accused the imprisonment sentences below the limit prescribed by the law for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, and on the Accused Josip Nuić also for the continued criminal offense of Tax Evasion, in violation of Article 273(2) of the CC FB-H.

Pursuant to Article 188(1) of the CPC B-H, the Accused will have to reimburse the costs of criminal proceedings of KM 150.00, including the costs of forensic financial analysis and the Court's scheduled amount of KM 100.00, which they shall pay within 30 days from the date the Verdict has become final, subject to enforcement. The Court considers that, given their financial status, the Accused are able to cover the referenced costs and that their payment will not threaten their self-sustenance or the sustenance of the dependents they are legally bound to support.

With respect to the accused Legal Entities, when rendering the related decision, the Court was guided by Article 124 and 131 of the CC B-H. Thus the Legal Entity *Nuić d.o.o. Ljubuški* was found responsible for the actions related to the factual description in Section 2 of the operative part of the sentencing section of the Verdict (with respect to the Accused Josip Nuić). Therefore, for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, it was imposed a fine of KM 15,000.00; for the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, a fine of KM 5,000.00; for the criminal offense of Tax Evasion, in violation of Article 273(2) of the CC FB-H, a fine of KM 10,000.00, hence, in application

of the provisions on concurrence of offenses, this responsible Legal Entity was imposed a compound fine of KM 20,000.00 that is to be paid within 30 days from the date the Verdict has become final, subject to enforced collection. The Legal Entity *Guma M d.o.o. Mostar* was found responsible for the actions related to the factual description in Section 2 of the operative part of the sentencing section of the Verdict (with respect to the Accused Zdravko Vujević). Therefore, for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, it was imposed a fine of KM 3,000.00; for the continued criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, a fine of KM 2,000.00; for the criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, a fine of KM 3,000.00; hence, in application of the provisions on concurrence of offenses, this responsible Legal Entity was imposed a compound fine of KM 4,000.00 that is to be paid within 30 days from the date the Verdict has become final, subject to enforced collection. The Legal Entity *Voće Gold d.o.o. Čapljina* was also found responsible for the actions related to the factual description in Section 2 of the operative part of the sentencing section of the Verdict (with respect to the Accused Jozo Đevenica). Therefore, hence, for the criminal offense of Money Laundering, in violation of Article 209(2), as read with Paragraph (1) of the CC B-H, it was imposed a fine of KM 3,000.00; for the criminal offense of Forgery of a Document, in violation of Article 373(1) of the CC FB-H, a fine of KM 2,000.00; for the criminal offense of Tax Evasion, in violation of Article 273(1) of the CC FB-H, a fine of KM 3,000.00; hence, in application of the provisions on concurrence of offenses, this responsible Legal Entity was imposed a compound fine of KM 5,000.00 that is to be paid within 30 days from the date the Verdict has become final, subject to enforced collection.

Contrary to this, pursuant to Article 283(c) of the CPC B-H, charges were dismissed against the Legal Entities *Nuić d.o.o. Ljubuški*, *Guma M d.o.o. Mostar*, and *Voće Gold d.o.o. Čapljina* for the actions related to the factual description in Section 1 of the operative part of the Verdict with respect to the Accused who were responsible persons of the Legal Entities, since the Prosecutor stated for the record at the trial held on 22 December 2006 that he was withdrawing the relevant charges against the Legal Entities (in the Indictment No. KT-23/03).

**Record-taker**  
**Amir Pjano**  
[signature affixed]

**PRESIDING JUDGE OF THE PANEL**  
**Judge Šaban Maksumić**  
[signature affixed]

[seal of the Court of B-H affixed]

**LEGAL REMEDY:** The Accused shall not be allowed to appeal the criminal sanction imposed by this Verdict as per the terms of the signed Plea Agreements (Article 231 of the CPC B-H).

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*I hereby confirm that this document is a true translation of the original written in Bosnian/Croatian/Serbian.*

*Sarajevo, 19 January 2010*

*Edina Neretljak*

*Certified Court Interpreter for the English Language*