

Terrorist Financing (TF) Offence

TF means willingly providing or collecting funds/assets, directly or indirectly, with the unlawful intention or knowledge of using or the intended use of, in full or in part, for any TF activity, by TF Org or individual terrorists.

Countries should:

- > Criminalise TF on the basis of a Terrorist Financing Convention.
- > Criminalise not only TF acts but also TF organisations and individual terrorists, including those with the intent or knowledge of helping them in assistance, action or funding/assets. Assistance can be in the form of aiding and abetting, supporting the attempt, conspiracy and being an accomplice, organising and directing, contributing or directly engaging in.

- > Criminalise TF even if it has been alleged in the same or different country of the TF organisation or where the TF act occurred or is likely to occur.
- > Criminalise TF early enough even in the absence of a link to a specific terrorist act or acts.
- > Ensure that such offences are designated as money laundering (ML) predicate offences.
- > Ensure that the intent and knowledge required to prove the offence of TF, or the furthering of the criminal activity or purpose, may be inferred from objective factual circumstances.
- > Ensure that criminal, civil or administrative liabilities and sanctions are applied and that sanctions are effective, proportionate and dissuasive and applying to both natural persons and legal persons. Parallel proceedings in foreign countries should be allowed.