

# Tax crime as predicate offence to Money Laundering

---

**Legal issues and risks in practice**

Ralph Sutter  
Kappelstrasse 18  
9470 Buchs SG  
+41 81 740 29 19  
sutter.ralph@bluewin.ch  
FS110090

Master's thesis

to obtain the degree of  
Master of Laws in Banking and Securities Law (LL.M.)

University of Liechtenstein  
Executive Master of Laws in Banking and Securities Law (LL.M.)

Assessor: Prof. Dr. Dirk Zetsche, LL.M. (Toronto)

Working period: 01.12.2015 to 29.04.2016  
Date of submission: 29.04.2016