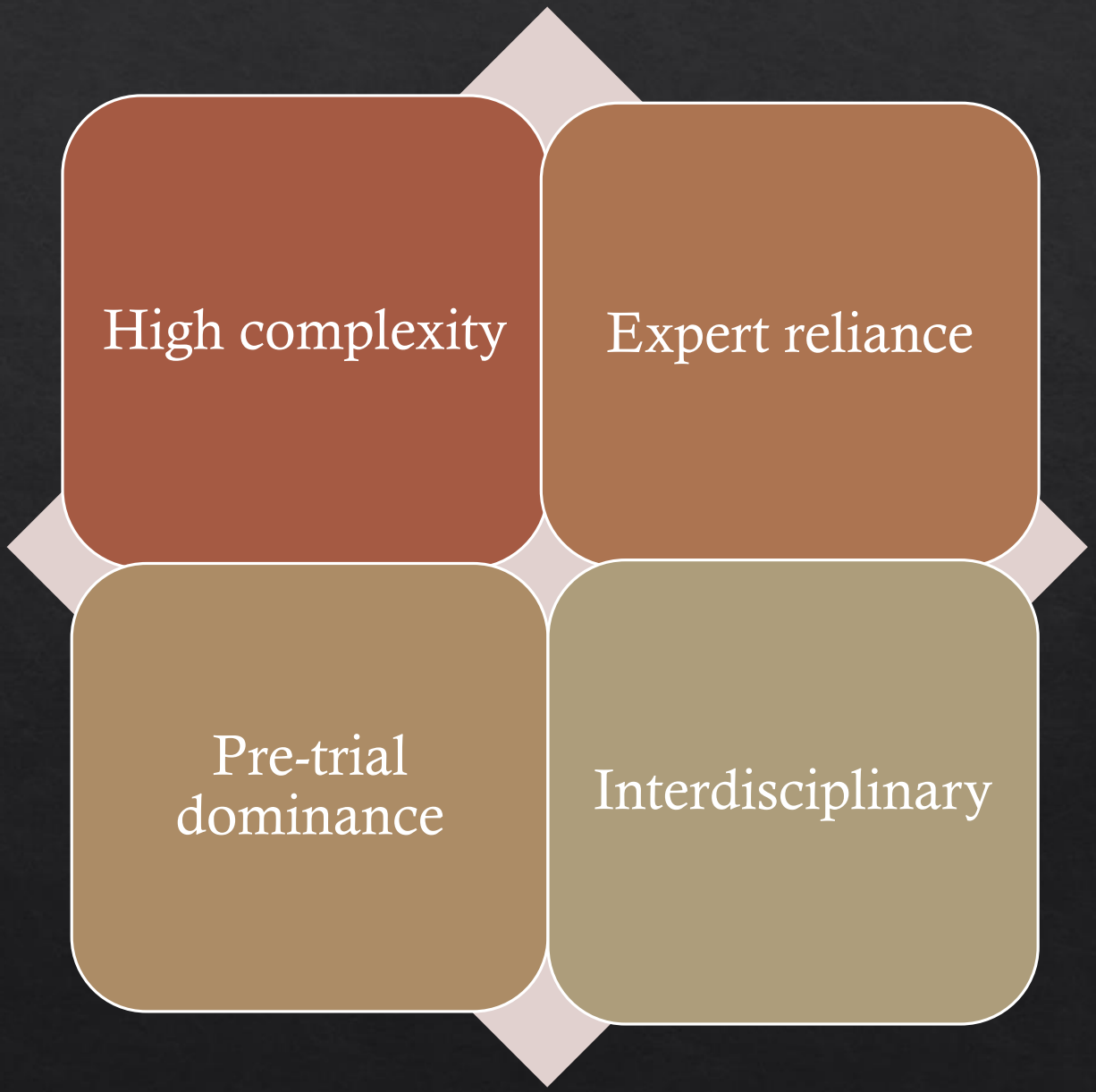
White-Collar Crime in a Global Context: Comparative Perspectives from China and Bulgaria

24th April 2026

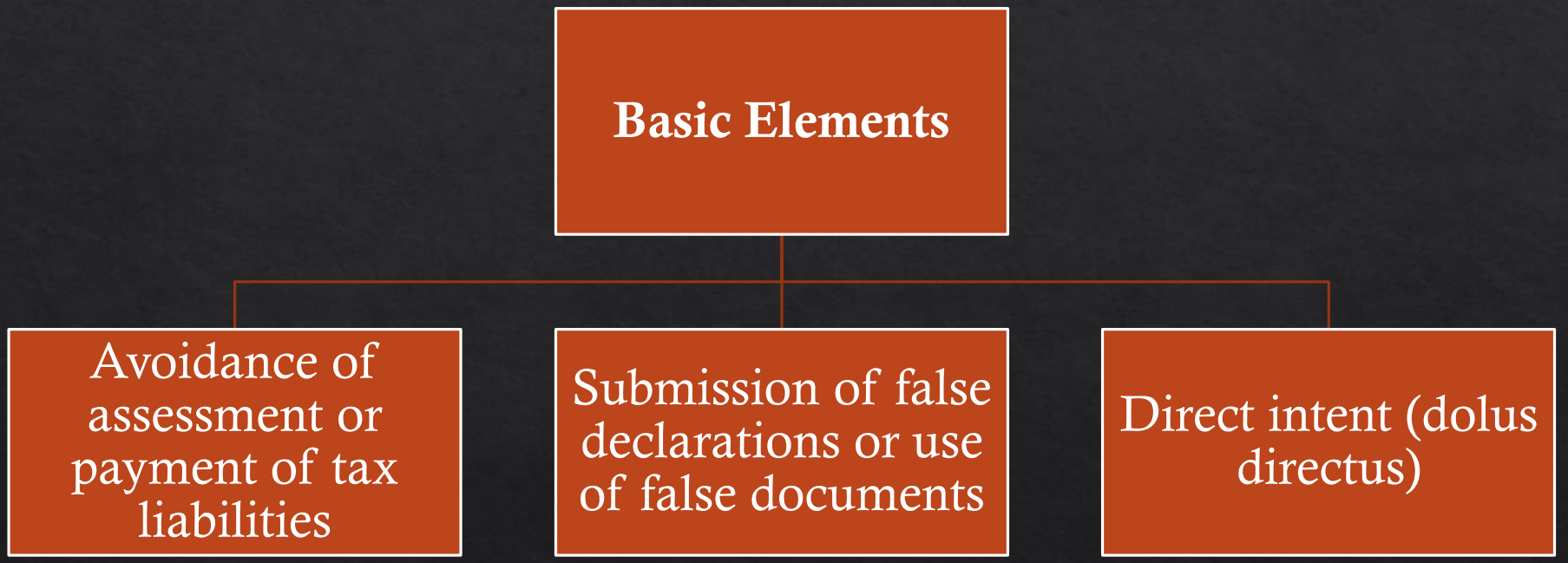
Challenges to the Defense in White-Collar Criminal Cases

Chief Assist. Prof. Hristo Kutiev, PhD

Context


High complexity
Expert reliance
Pre-trial dominance
Interdisciplinary

Defense Strategies in Tax Offenses



Defense Strategies in Tax Offenses

1. Absence of Criminal Intent

- Distinguish between accounting error and deliberate evasion
- Reliance on professionals

2. Economic Substance of Transactions

- Prove real transactions and business purpose
- Substance over form

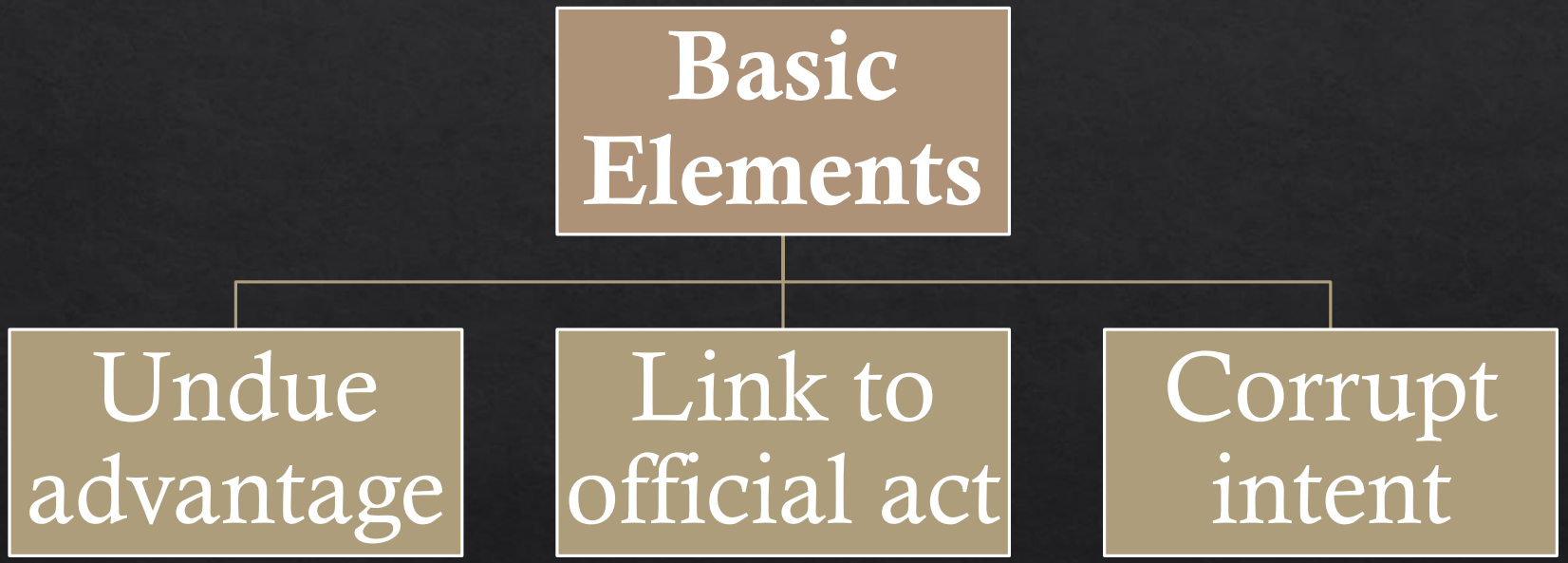
3. Challenging the Tax Audit Act

- Not binding on criminal court
- Attack methodology

4. Counter-Expert Evidence

- Independent experts
- Forensic accounting

Defense Strategies in Bribery



Defense Strategies in Bribery

1. Lack of Quid Pro Quo

- Benefit IS NOT a bribe
- No concrete official act

2. Challenging SSM (Surveillance Evidence)

- Legality and authenticity
- Admissibility issues

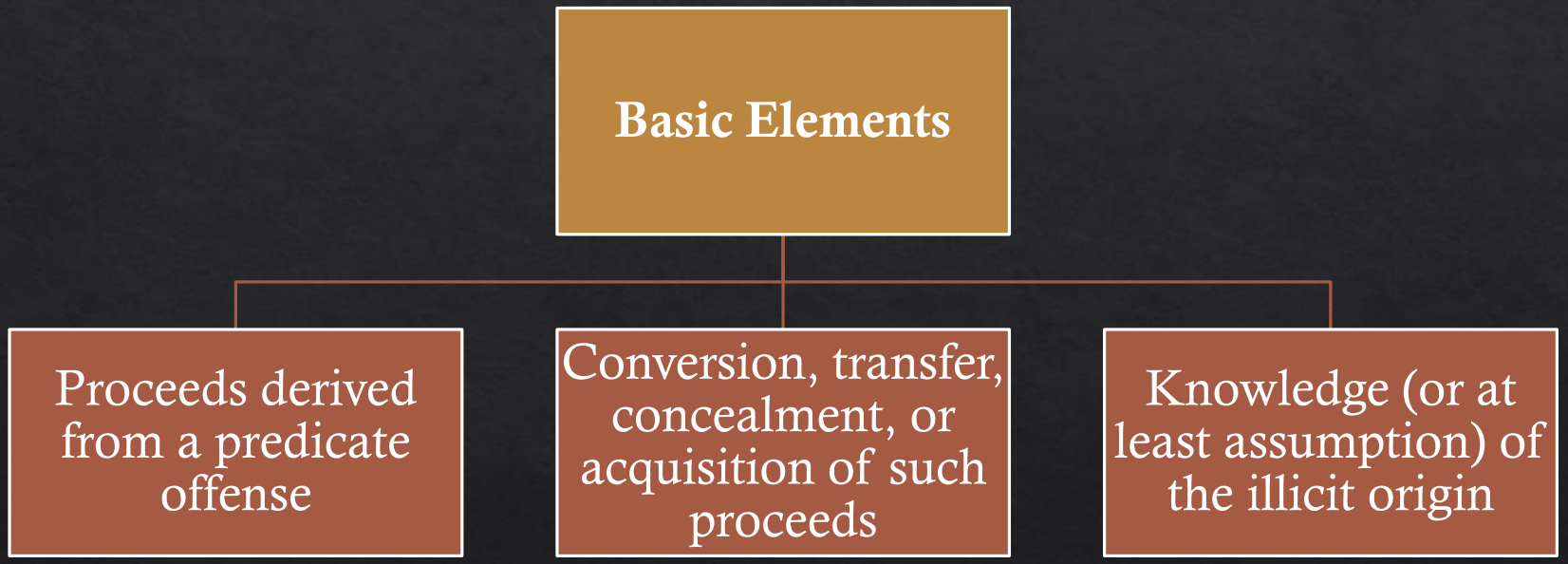
Defense Strategies in Fraud



Defense Strategies in Fraud

1. Civil vs Criminal Case	• Breach IS NOT a fraud
2. Lack of Causation	• Damage not caused by deception
3. Victim Conduct	• Due diligence

Defense Strategies in Money Laundering



Defense Strategies in Money Laundering

1. Absence of Predicate Offense	• No proven underlying criminal activity • Insufficient evidence of illicit origin
2. Lack of Knowledge / Intent	• No awareness of illicit origin • Good faith acquisition
3. Legitimate Source of Funds	• Lawful income streams • Financial traceability
4. Disproportional Inference and Circumstantial Evidence	• Reliance on indirect indicators (e.g. structuring, offshore entities)
5. Parallel Proceedings and Asset Forfeiture	• Coordination with confiscation proceedings • Risk of self-incrimination

General Defense Strategies

1. Control over Expert Evidence

- Additional expertise
- Cross-examination

2. Procedural Challenges (CPC)

- Inadmissible evidence
- Violations in pre-trial

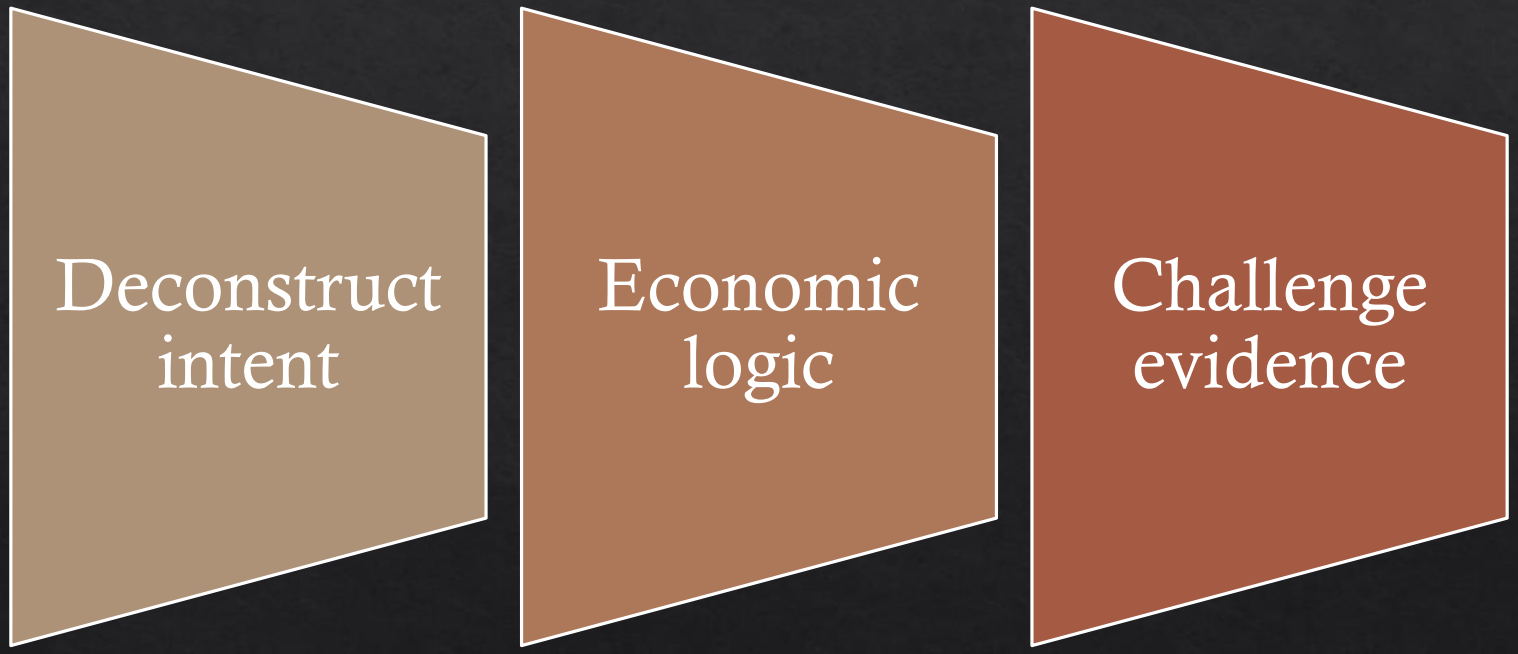
3. Parallel Proceedings

- Tax, administrative, civil

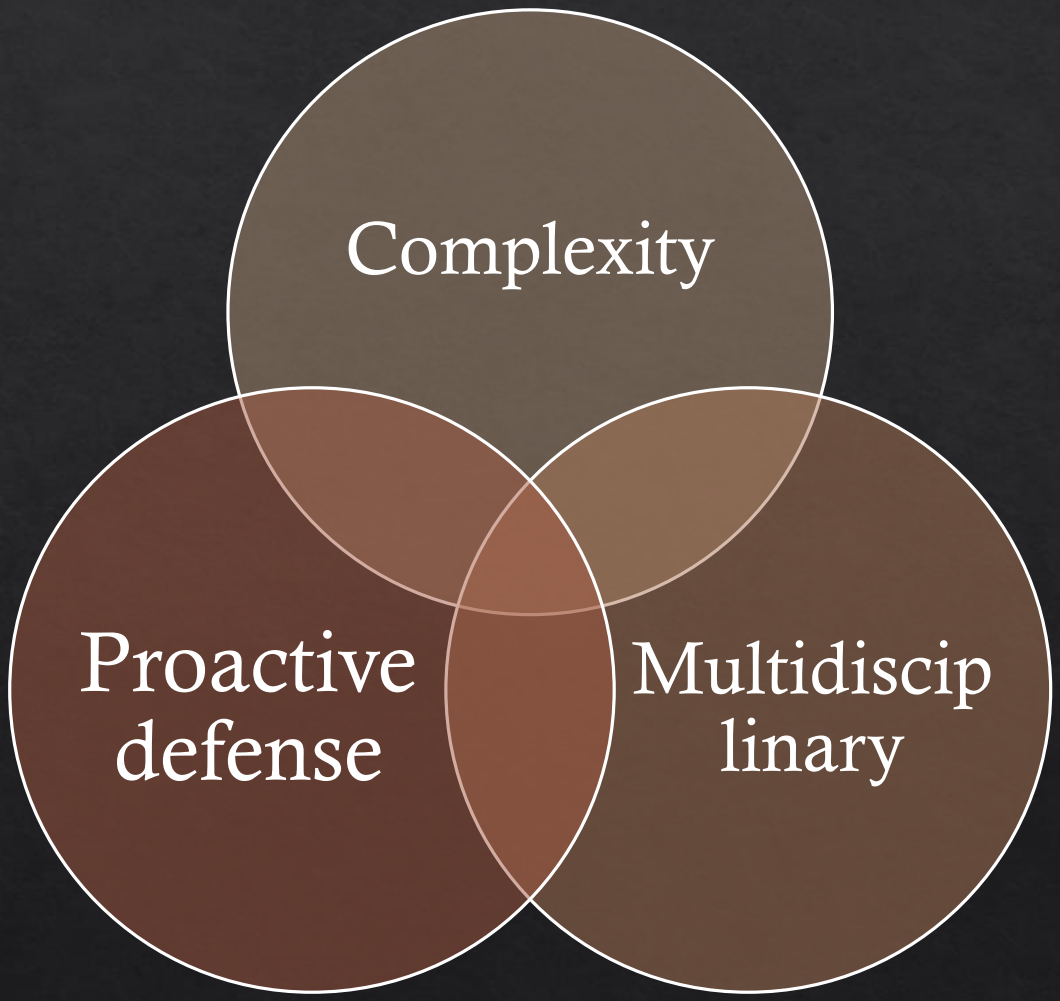
4. Defense Narrative

- Business logic
- Economic rationale

Strategy



Conclusion



THANK YOU FOR YOUR ATTENTION!

hristo.kutiev@gmail.com