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LEGAL DILEMMAS IN THE APPLICATION OF THE INSTITUTE OF EXTENDED CONFISCATION IN CASES OF FINANCIAL CRIME

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Abstract

Extended asset confiscation is a controversial institute of modern criminal law and an important instrument in combating financial crime. It enables the confiscation of property presumed to derive from criminal activity, even without a direct connection to the specific offense for which the perpetrator was convicted. This paper examines the normative framework of extended confiscation at the international, European, and national levels, with particular attention to the presumption of innocence, burden and standard of proof, and the protection of property rights. The research is based on a normative and comparative analysis of relevant legal sources, the case law of the European Court of Human Rights, and a critical review of domestic and foreign scientific literature. The analysis indicates that extended confiscation may significantly contribute to combating financial crime, but its legitimacy depends on clear legal criteria, proportionality, effective judicial control, and adequate procedural safeguards. The paper proposes recommendations for strengthening legal certainty and judicial practice.

Keywords: *extended confiscation, financial crime, right to property, international standards.*

JEL*: K14, K40, K42.*

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Introduction

Extended confiscation of assets is one of the most important and at the same time most controversial institutes of modern criminal law, especially in the context of the fight against financial crime. Unlike classic confiscation, which involves the seizure of property directly acquired through the commission of a specific criminal offense, extended confiscation allows the state to seize property that, based on certain indications and legal assumptions, is considered to originate from criminal activity, although the direct connection with the specific criminal offense has not been fully proven. It is precisely this feature that makes extended confiscation a powerful, but legally sensitive mechanism in modern criminal law systems. The reasons for introducing the institute of extended confiscation are primarily related to the limited effectiveness of traditional criminal law mechanisms in combating financial crime. Modern forms of criminal activity, such as organized crime, money laundering, corruption and tax evasion, are characterized by a high degree of sophistication, transnational activity and complex financial structures that make it difficult to prove a direct link between the criminal offense and the property acquired through its commission. In such circumstances, classic confiscation often proves insufficient, since criminal assets remain beyond the reach of the state, thus calling into question both general and special prevention. Extended confiscation is therefore being developed as a response by legislators to the need to make crime economically unprofitable, by depriving perpetrators of illegally obtained benefits. However, the application of this institute raises serious legal dilemmas, primarily in terms of establishing a balance between the efficiency of criminal prosecution and the protection of fundamental human rights. The issues of the inversion of the burden of proof, the standard of proof and the scope of judicial review in property confiscation proceedings are particularly problematic. Critics of extended confiscation point to the potential violation of the presumption of innocence, as one of the fundamental principles of criminal law, as well as the risk of disproportionate interference with the right to peaceful enjoyment of property. On the other hand, advocates of this institute emphasize its preventive function and necessity in the fight against modern forms of financial crime, emphasizing that it is a special measure that does not necessarily have the character of a criminal sanction in the narrow sense.

Previous domestic and foreign research indicates the pronounced controversy of the institute of extended confiscation. Numerous authors analyze its compliance with international and European standards for the protection of human rights, especially through the prism of the practice of the European Court of Human Rights, while others point to normative and practical shortcomings in national legislation. The literature particularly highlights dilemmas regarding the legal nature of the extended confiscation procedure, as well as the limits of permissible deviation from classic criminal procedural guarantees in order to achieve greater efficiency. Based on the above, the aim of this paper is to analyze the key legal dilemmas in the application of the institute of extended confiscation, with special reference to cases of financial crime. The paper seeks to point out, through a systematic review of relevant literature and applicable legal sources, the advantages and disadvantages of this institute, as well as the challenges that arise in its practical application. Methodologically, the paper is based on a normative analysis of international, European and national legal acts, a critical review of domestic and foreign scientific literature, as well as a comparative law and theoretical approach. Such a methodological framework allows us to view the institute of extended confiscation not only as a legal instrument of positive law, but also as a broader phenomenon that is at the intersection of criminal law, human rights, and the economic efficiency of the fight against financial crime.

Normative framework for extended confiscation

The institution of extended asset confiscation was developed as a response of modern legal systems to the growing sophistication of financial crime, organized crime and corruption. Classical models of asset confiscation, based solely on proving a direct link between specific assets and a specific criminal offence, have proven to be insufficiently effective in the context of complex financial transactions, transnational criminal networks and the use of intermediaries and front companies (Hryniewicz-Lach, 2025). In this context, extended confiscation is being affirmed as a normative mechanism that enables the confiscation of assets that are reasonably assumed to originate from criminal activity, even though a direct link to a specific criminal offence has not been proven. The development of this institution has been primarily influenced by international and European normative sources, which have set fundamental standards for its introduction into national legislation through conventions, directives and recommendations. However, contemporary literature indicates that the normative expansion of extended confiscation is accompanied by significant legal dilemmas, especially with regard to the protection of fundamental human rights, legal certainty and the sovereignty of national legal systems (Merdović et al., 2023).
The international normative framework for extended confiscation has been developed primarily through the activities of the United Nations and international bodies for the fight against money laundering and the financing of crime. The key document is the United Nations Convention against Transnational Organized Crime (Palermo Convention), which obliges signatory states to establish effective mechanisms for the identification, freezing and confiscation of assets derived from criminal activity (Gojković et al., 2023). Although the Palermo Convention does not explicitly use the term “extended

confiscation", its provisions on confiscation of assets expand the traditional concept of confiscation and set the basis for the subsequent development of this institution. A similar approach is contained in the United Nations Convention against Corruption (UNCAC), which specifically emphasizes the need for effective mechanisms for the recovery of assets and the fight against illicit enrichment (Hryniewicz-Lach, 2023). UNCAC promotes the concept that the state has the legitimate right to intervene in the property sphere of an individual when there is a reasonable suspicion that the property originates from corrupt activities, thus expanding the normative space for the application of extended confiscation (Wronka, 2023). Of particular importance are the recommendations of the FATF (Financial Action Task Force), which represent a global standard in the field of combating money laundering and crime financing. FATF recommendations promote a model in which the seizure of property is viewed as a preventive and security measure, and not exclusively as a criminal sanction, which normatively justifies a more flexible approach to proving the origin of property. The literature indicates that it is precisely the FATF standards that have a strong influence on national legislation, often without formally binding legal force, which classifies them in the category of so-called "soft law" instruments (Inđić et al., 2023). International bodies justify extended confiscation in their documents and reports primarily for reasons of efficiency and security, emphasizing that the financial power of criminal organizations is a key factor in their stability and survival (Goldbarsht, 2024). In this sense, asset forfeiture is seen as a central instrument in the fight against crime, as it deprives criminal structures of their economic basis of action. However, a significant part of the literature critically assesses this normative approach. Authors such as Al-Sherman & Aldabousi (2024) warn that the security discourse in international documents leads to the suppression of classical criminal law principles. Analysis of theoretical positions shows that international standards have a dual role in the development of the institute of extended confiscation: normative-developmental and political-security. On the one hand, they represent the basis for the harmonization of legislation and the strengthening of international cooperation, while on the other hand they produce pressure on national systems to accept models that relativize classical procedural guarantees. This affirms extended confiscation not only as a legal institute, but also as an instrument of global security policy.

The European normative framework for extended confiscation is based on the legal acts of the European Union and the case law of the European Court of Human Rights. The central document is Directive 2014/42/EU on the freezing and confiscation of criminal assets, which requires Member States to establish mechanisms for extended confiscation of assets in cases of serious criminal offences, including financial crime and organised crime. The Directive explicitly provides for the possibility of confiscation of assets where a court concludes, on the basis of the available evidence, that the assets are likely to have been obtained through criminal activity, thus introducing a reduced standard of proof. In the case law of the European Court of Human Rights, extended confiscation has been considered through the prism of the right to a fair trial and the right to peaceful enjoyment of possessions. In the cases of Phillips v. United Kingdom and Grayson and Barnham v. United Kingdom, the Court held that extended confiscation does not in itself constitute a violation of the presumption of innocence, provided that it is based on a judicial decision, proportionate to a legitimate aim and accompanied by adequate procedural guarantees (European Court of Human Rights, 2001). The literature, however, points to significant controversies regarding the compatibility of extended confiscation with the European Convention on Human Rights. Special focus is placed on the proportionality standard, which in theory is considered a key mechanism for the protection of rights, but in practice is often applied in a formalistic manner (Ayuningsih & Nelson, 2022). A comparative analysis of the positions of the ECtHR and the academic community shows that there is a normative consensus on the legitimacy of the aim of extended confiscation, but not on its methods. While the Court legitimizes the institute through the test of proportionality and fair trial, some literature indicates that this de facto legalizes the lowering of procedural standards. Thus, the European framework produces a model of "controlled flexibility", in which human rights are formally protected, but essentially relativized in favor of the efficiency of criminal prosecution.

In the Republic of Serbia, the institute of extended confiscation is regulated by the Law on Confiscation of Assets Derived from a Criminal Offence and the relevant provisions of the Criminal Code. These regulations establish a special procedure for confiscation of assets, which is normatively separate from the classic criminal procedure and is based on the assumption that certain assets originate from criminal activity, if there is a disproportion between the legal proceeds and the value of the assets. Domestic literature indicates that the Serbian model of extended confiscation is largely harmonized with international and European standards (Savić & Mihajlović, 2025). The authors emphasize that the normative framework is formally aligned with the requirements of Directive 2014/42/EU and the recommendations of international bodies, but they warn of problems in its application in practice, especially with regard to proving the origin of assets and procedural guarantees. Criticisms relate in particular to the normative imprecision of legal concepts and the broad discretionary powers of the competent authorities. According to some authors, this model creates the risk of arbitrary application of law and selective prosecution, which can lead to the politicization of the institute of extended confiscation (Fauzia & Hamdani, 2021). It is also pointed out that the national legislative framework adopts international standards without their deeper adaptation to the domestic legal system, which further increases legal uncertainty.

Burden of proof and legal guarantees

The institution of extended confiscation in the modern criminal justice system inevitably raises the question of the relationship between the effectiveness of the fight against financial crime and the protection of the fundamental procedural and property rights of the individual. The central place in this discussion is occupied by the problems of the burden of proof, the standard of proof and the scope of legal guarantees available to the persons against whom this measure is applied. The literature emphasizes that these issues represent the most sensitive segment of the legal legitimacy of extended confiscation.

In classical criminal proceedings, the burden of proof lies exclusively with the prosecution, which must prove the guilt of the defendant beyond reasonable doubt. However, with extended confiscation, the burden of proof is partially or completely inverted, because the defendant or related persons are required to prove the legal origin of the property that is reasonably assumed to have arisen from criminal activity. Theoretically, the reversal of the burden of proof is justified by the specific nature of financial crime, which is characterized by complex money flows, hidden ownership and international dimensions, which significantly complicates classical proof (Ashworth & Zedner, 2014). This is precisely why international standards allow for certain deviations from traditional procedural rules, provided that they are proportionate and accompanied by appropriate legal guarantees (Council of the European Union, 2014). However, a significant part of the doctrine warns that the reversal of the burden of proof calls into question the presumption of innocence, as one of the fundamental principles of criminal law. According to these views, the obligation of the defendant to prove the legality of his property effectively implies a presumption of his guilt, thereby disrupting the balance between the state and the individual (Boucht, 2017). Critics point out that in this way criminal proceedings are transformed into a means of economic pressure, with the sanction being applied without full criminal liability. In contrast, other authors view extended confiscation as a sui generis measure, i.e. as a “quasi-civil” or preventive instrument that is not aimed at establishing guilt, but at removing illegally acquired assets from legal channels (Krstić et al., 2023). According to this understanding, the presumption of innocence remains intact, because confiscation is not considered a punishment in the narrow sense, but a special measure of a pecuniary nature. This approach is also confirmed by the practice of the European Court of Human Rights (ECHR), which has held in several judgments that the inversion of the burden of proof does not in itself constitute a violation of Article 6 of the European Convention on Human Rights, provided that there are clear legal criteria and the possibility of effective judicial review

(Gallant, 2015). The issue of the standard of proof is a logical continuation of the discussion on the burden of proof. The literature points to a clear distinction between criminal proceedings, where the standard of "beyond reasonable doubt" applies, and special proceedings for confiscation of property, where lower evidentiary standards, such as "reasonable suspicion" or "preponderant probability" are often applied (Milanović & Gojkov, 2024). Authors who support lower evidentiary standards point out that the application of the strictest criminal standard would make extended confiscation practically ineffective, especially in complex cases of financial crime (Levi & Reuter, 2006). In this sense, lower standards are considered a necessary compromise between legal certainty and the need for effective crime suppression. On the other hand, critical literature warns that vaguely defined evidentiary standards create room for legal uncertainty and arbitrary application of the law (Savić et al., 2025). A particularly problematic issue is the fact that courts in practice often do not have clear guidelines for assessing evidence of the legal origin of property, which can lead to inconsistent case law and a violation of the principle of equality before the law (Van Duyne et al., 2018). In its practice, the ECtHR does not dispute the application of lower standards of proof, but insists that the proceedings as a whole must be fair, transparent and based on reasonable assumptions, not on blanket conclusions (Mihajlović & Savić, 2024).

The right to peaceful enjoyment of possessions, guaranteed by Article 1 of Protocol 1 to the European Convention on Human Rights, is a key legal guarantee in extended confiscation proceedings. The doctrine emphasizes that any interference by the state with this right must be lawful, pursue a legitimate aim and be proportionate (Council of Europe, 1950). Research shows that the legitimacy of extended confiscation is most often justified by the aim of protecting the public interest, namely by preventing criminal assets from being used for further illegal activities. However, the proportionality of the measure remains a subject of intense debate, especially in situations where assets that are not directly related to a specific criminal offence are confiscated. Domestic and European doctrine indicate that the key factor in protecting the right to property is the existence of effective legal remedies, the possibility of challenging the prosecution's assumptions and clear reasoning of court decisions (Sijerčić-Čolić & Halilović, 2021). The ECtHR has repeatedly emphasized that extended confiscation must not have the character of an arbitrary sanction and that courts must carefully weigh the relationship between the public interest and individual rights.

Application of extended confiscation in financial crime cases

The application of the institute of extended confiscation is particularly evident in the field of financial crime, which is characterized by a high degree of sophistication, complex money flows and difficulty in proving the connection between the committed criminal offense and the acquired property. Precisely because of these characteristics, classic confiscation models often prove to be insufficiently efficient, which was one of the key reasons for the normative introduction of extended confiscation into modern criminal law systems.

In modern legal theory, there is no single and universally accepted definition of financial crime. However, most authors understand this term as a set of criminal offenses whose main goal is to acquire illegal property through the abuse of the financial, tax or institutional system (Marković & Stanojević, 2009). In practice, financial crime is most often manifested through corruptive crimes, money laundering, tax evasion, abuse of official position and organized crime with a financial background. Corruption stands out in the literature as one of the most significant generators of illicit assets, as it enables the systematic abuse of public authority for private gain. Money laundering, on the other hand, is a key mechanism for the legalization of illegally acquired assets and is often inextricably linked to other forms of financial crime (Budimir, 2019). Tax evasion further complicates the evidentiary process, as illicit assets are concealed through formally legal financial flows, which makes it difficult to link them to a specific criminal offense. It is in these areas that extended confiscation gains particular importance, as it allows for the seizure of assets for which there is a disproportion between legal income and the actual financial situation of the perpetrator, even when a direct link to a specific criminal offense is not fully proven.

Numerous international studies and reports indicate that extended confiscation is one of the key instruments in the fight against financial crime, especially in the context of organized criminal structures. According to the findings of the United Nations Office on Drugs and Crime, countries that have introduced extended confiscation mechanisms record a higher level of confiscation of illegally acquired assets compared to countries that rely exclusively on traditional confiscation models. In its evaluation of the implementation of Directive 2014/42/EU, the European Commission emphasizes that extended confiscation has a significant preventive effect, as it reduces the economic motivation to commit financial crime. Similarly, some authors emphasize that the focus on assets, and not exclusively on criminal liability, has contributed to the dismantling of the financial foundations of criminal networks (Stojanović & Malešić, 2022). However, some literature warns that the effectiveness of extended confiscation should not be viewed solely through quantitative indicators (the amount of confiscated assets), but also through the quality of legal procedures and the level of protection of fundamental rights. In this regard, some studies point to the risk that the pursuit of greater efficiency turns into the instrumentalization of this institute, especially in politically sensitive financial crime cases. One of the most common criticisms in the literature relates to the selective application of extended confiscation in practice. Research shows that this institute is most often applied in cases of so-called "visible crime", while it remains underused in complex cases of high-level corruption and sophisticated financial schemes (Kostić et al., 2022). Evidential problems further complicate the application of extended confiscation. Although legislation provides for a lower standard of proof compared to classic criminal proceedings, judicial practice often faces dilemmas regarding the assessment of the disproportion between the lawful income and the assets of the defendant. A particular challenge is proving the origin of assets acquired indirectly, through third parties or legal entities, which is a common occurrence in financial crime. The authors also warn that uneven judicial practice and the lack of clear criteria can lead to legal uncertainty and undermine trust in the judicial system (Triasari et al., 2023). In this context, the selective application of extended confiscation can have the opposite effect to the desired one, calling into question the legitimacy of this institute.

Financial investigations are a key operational element of the successful application of extended confiscation in cases of financial crime. They enable the identification, monitoring and documentation of flows of illegally acquired assets, which is crucial for proving the disproportion between income and assets (European Court of Human Rights, 2008). According to modern research, an effective financial investigation requires an interdisciplinary approach that includes cooperation between prosecutors, tax authorities, financial intelligence units and other competent institutions. The literature particularly emphasizes the importance of early financial investigation, in parallel with criminal proceedings, in order to prevent or the alienation or concealment of assets. However, in practice, institutional fragmentation and insufficient training of personnel are often observed, which reduces the efficiency of financial investigations and, indirectly, extended confiscation itself (European Court of Human Rights, 2015). The authors therefore point out that the normative introduction of extended confiscation must be accompanied by strengthening of institutional capacities and clear procedural guidelines, in order to ensure the lawful and consistent application of this institute.

Criticisms and problems in practice

Although the institute of extended confiscation in modern legal systems is affirmed as an effective instrument for combating financial crime, its application in practice causes numerous legal, institutional and social controversies. Scientific literature indicates that the main criticisms can be systematized into three interrelated problem areas: (1) the threat to human rights, (2) the lack of effective judicial control and (3) the risk of political instrumentalization of this institute. These criticisms are further deepened in the practice of states with weaker institutional capacities and insufficiently developed legal culture.

One of the most frequently highlighted criticisms regarding the application of extended confiscation refers to its potentially negative impact on fundamental human rights, in particular the presumption of innocence and the right to peaceful enjoyment of property. Numerous authors indicate that extended confiscation relativizes the classical concept of criminal liability, since property can be confiscated without direct proof of a connection to a specific criminal offense (Ali et al., 2023). In this sense, the criticism particularly refers to the inversion of the burden of proof, which requires the defendant to prove the legal origin of the property. Although it is emphasized in theory that this is not a criminal sanction, but a special property law measure, some authors believe that this approach fundamentally violates the presumption of innocence as one of the fundamental principles of criminal law. The European Court of Human Rights has accepted extended confiscation under certain conditions in its practice, but at the same time emphasized that any restriction of rights must be proportional and based on clear legal criteria. In addition to the presumption of innocence, the right to property is another key issue. The literature indicates that broadly set legal criteria for confiscation of property can lead to excessive interference by the state in the private sphere of an individual, especially in situations where confiscation is applied to family members or third parties (Bolgorian et al., 2023). According to some authors, this practice creates a risk of collective responsibility and undermines legal certainty. Another important problem in practice relates to the insufficiently strong and effective judicial control of extended confiscation procedures. Although the court is formally competent to make a decision on the seizure of assets, the literature indicates that its role is often reduced to confirming the findings of financial investigations and the prosecutor's assessments. The uneven standard of proof, which in practice ranges between the criminal and civil thresholds, is particularly criticized. Such legal ambiguity, according to numerous authors, opens up space for arbitrariness and selective application of the law (Lalić & Trifunović, 2026). An additional problem is the limited access to effective legal remedies, especially in the phases of temporary freezing of assets, which can last for a long period of time before a final court decision is made. Domestic literature emphasizes that courts often lack sufficient specialized knowledge in the field of financial investigations, which further weakens their control function (Ivanović, 2026). As a result, extended confiscation can in practice develop into an administrative-technical procedure, instead of remaining a strictly judicially controlled measure. The third problematic aspect relates to the risk of political instrumentalization of the institute of extended confiscation. The literature warns that in certain political and institutional contexts this institute can be used as a means of pressure on political opponents, businessmen or other "undesirable" actors. This danger is particularly pronounced in countries with weak judicial independence and insufficiently developed mechanisms of control over the executive branch (Lalić & Trifunović, 2026). The authors emphasize that extended confiscation, due to its strong repressive nature and public perception of the fight against crime, represents an "attractive" instrument for political abuse. In this context, selective application of the law can lead to the erosion of citizens' trust in the judicial system and the rule of law as a whole. In order to overcome the above problems, the literature offers a number of recommendations for improving the normative and institutional framework of extended confiscation. Among the most frequently highlighted recommendations are: more precise normative definition of the conditions for the application of extended confiscation, clear demarcation of evidentiary standards, strengthening judicial control and procedural guarantees, and improving the expertise of judges and prosecutors through specialized training. The need to strengthen the transparency of procedures and introduce additional mechanisms for protecting the rights of third parties is particularly emphasized.

A comparative legal analysis shows that the problems in the application of extended confiscation vary depending on the legal tradition and institutional context. Italy is often cited as an example of relatively successful application, especially in the fight against organized crime, where the confiscation of mafia assets has become a central instrument of criminal policy. However, there are also criticisms in the Italian literature regarding the long-term procedures and management of seized assets. In the UK, extended confiscation is applied through a relatively developed system of judicial review, but continues to face criticism regarding the proportionality and fairness of the procedure. States in the Western Balkans region, including Serbia, face additional challenges stemming from weaker institutional capacity and limited experience in the application of financial investigations.

Conclusion

The analysis of relevant domestic and foreign literature, international and European legal sources, as well as available case law, indicates that the institute of extended confiscation occupies a central place in modern strategies for combating financial crime. Previous research confirms that classic confiscation is often insufficient for the effective seizure of assets acquired through criminal activities, especially in the context of complex financial flows, transnational structures and hidden forms of ownership. In this context, extended confiscation is recognized in the literature as an instrument that allows the state to respond more effectively to financially motivated crime, especially in the areas of corruption, money laundering and organized crime. At the same time, a review of scientific works and doctrinal discussions indicates the pronounced controversy of this institute. Although normatively justified from the point of view of public interest and the need to protect the economic order, extended confiscation represents a legally sensitive mechanism that encroaches on fundamental procedural and substantive rights. In particular, dilemmas regarding the inversion of the burden of proof, the lowered standard of proof and the potential violation of the presumption of innocence, as well as the right to peaceful enjoyment of property, are highlighted. The literature indicates that the acceptability of these deviations depends on their proportionality, the clarity of legal solutions and the intensity of judicial control in specific procedures.

Based on the analyzed sources, it can be concluded that the key challenge in the application of extended confiscation does not lie in the very existence of this institute, but in the manner of its normative operationalization and practical application. Special attention must be paid to establishing more precise and predictable standards of proof, as well as strengthening procedural guarantees for persons whose property is confiscated. In this sense, the literature emphasizes the need for a clear demarcation between criminal liability and a special procedure for confiscation of property, as well as for the consistent application of the principle of proportionality and the right to a fair trial.

Finally, the paper indicates the need for further theoretical and empirical research on this institute. Future research should include systematic analyses of case law, comparative research of different national models of extended confiscation, as well as empirical assessments of its actual effectiveness in combating financial crime. Such a multidisciplinary approach could contribute to the development of a more balanced and legally secure model of extended confiscation, which would simultaneously protect the public interest and the fundamental rights of individuals.

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PRAVNE DILEME U PRIMENI INSTITUTA PROŠIRENOG ODUZIMANJA IMOVINE U SLUČAJEVIMA FINANSIJSKOG KRIMINALA

Apstrakt

Proširena konfiskacija imovine je kontroverzan institut savremenog krivičnog prava i važan instrument u borbi protiv finansijskog kriminala. Omogućava konfiskaciju imovine za koju se pretpostavlja da potiče iz krivičnih dela, čak i bez direktne veze sa konkretnim delom za koje je učinilac osuđen. Ovaj rad ispituje normativni okvir proširene konfiskacije na međunarodnom, evropskom i nacionalnom nivou, sa posebnom pažnjom na pretpostavku nevinosti, teret i standard dokazivanja i zaštitu imovinskih prava. Istraživanje se zasniva na normativnoj i uporednoj analizi relevantnih pravnih izvora, sudskoj praksi Evropskog suda za ljudska prava i kritičkom pregledu domaće i strane naučne literature. Analiza ukazuje da proširena konfiskacija može značajno doprineti borbi protiv finansijskog kriminala, ali njena legitimnost zavisi od jasnih pravnih kriterijuma, srazmernosti, efikasne sudske kontrole i adekvatnih procesnih zaštitnih mera. Rad predlaže preporuke za jačanje pravne sigurnosti i sudske prakse.

Ključne reči: *proširena konfiskacija, finansijski kriminal, pravo na imovinu, međunarodni standardi.*

JEL*: K14, K40, K42.*

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