



**מדינת ישראל**

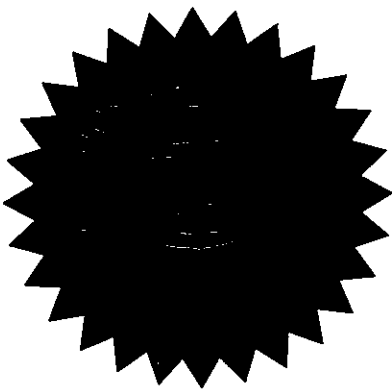
THE STATE OF ISRAEL

**משרד המשפטים**

THE MINISTRY OF JUSTICE

**בקשה לעזרה משפטית בעניין פלילי**

REQUEST FOR LEGAL ASSISTANCE IN A  
CRIMINAL MATTER





# **State of Israel**

## **Ministry of Justice**

### **Office of the State Attorney**

Jerusalem

**To: The Competent Authorities of the Federal Republic of Nigeria**

### **Request for Legal Assistance in a Criminal Matter**

1. In accordance with the **United Nations Convention Against Corruption** (hereinafter: "UNCAC"), the State of Israel hereby requests legal assistance in connection with the investigation of possible criminal offenses, including bribery of a foreign public official, fraud and money laundering, the details of which are set out below.
2. This request is signed and submitted by the Deputy Director of the Department of International Affairs in the Ministry of Justice of the State of Israel, who is authorized to sign and submit such requests on behalf of the State of Israel.

### **Background**

3. The Israel Police and the Israel Tax Authority is conducting an investigation into the possibility of foreign bribery, fraud and other criminal offenses that may have been committed by Israeli nationals and Israeli corporate entities, along with others, with respect to contracts with the government of the Federal Republic of Nigeria. The

investigation , as described below, is also investigating violations of Israel's tax laws and of its laws regulating trading in military equipment. The primary suspect in this matter is Israeli national **Amit Sade** and companies and persons connected to him.

4. The present investigation arose out of an examination by Israel's police and tax authorities into suspicions into violations of Israel's laws and regulations regarding arms trading and Israel's tax laws in connection with arms sales transactions by Israelis in Nigeria. In the course of this investigation, indications and suspicions arose that Israeli national **Amit Sade** and companies connected with him may have conducted business in the Federal Republic of Nigeria on the basis of bribes, fraud and other improper activities.

5. The investigation indicates that **Amit Sade** conducts his business in Nigeria via his company **Doiyatec** and the related company **Doiyatec (Israel)**.

6. According to the Israel Police and the tax investigators, Amit Sade maintains a very large number of bank accounts outside of Israel. It is suspected that Amit Sade utilizes these accounts in order to both conduct and to conceal his business transactions and to launder his profits. The investigators in this matter believe that Sade has provided false declarations to some of his foreign banks in order to misrepresent himself as a British resident and to falsely contend that he does not conduct business in Israel. The moneys entering into his bank accounts in Israel appear to include at least \$8 million in payments from Nigerian government entities.

7. The Israel police suspect that some of the funds in Amit Sade's accounts are utilized to make improper payments to government officials in Nigeria in order to promote his business interests there. It is suspected that some of these payments may have been made via Nigerian accountant **Lateef Bakare**. It is also suspected that among the questionable payments and benefits that may have been provided by Amit Sade were payments and benefits paid to **Haruna Mohammed Wando**- then the Nigerian National Security Advisor's representative and **Mahmud Yayale**

**Ahmed**, Minister of Defense and Secretary to the Government of the Federation between the years 2007-2011.

8. In March 2018, the Israeli investigation in this matter became public when the Israel Police detained and questioned a large number of individuals in Israel, including **Amit Sade**, and seized a large amount of documents and computer and digital evidence. According to the Israel Police, this evidence provides indications that Amit Sade and his company **Doiyatec** may have been involved in the making of improper and suspicious payments to Nigerian officials between the years 2008-2015 in order to promote Sade and Doiyatec's business interests in Nigeria. These suspicions have related, in particular, to transactions in which Sade has been involved in connection with **Israel Shipyards Ltd.**, a large Israeli company involved, *inter alia*, in the manufacture and sale of seagoing vessels. The investigation has, in particular, focussed on sales of "Shaldag" Fast Patrol Boats. In connection with the open investigative activities in Israel, **Israel Shipyards, Ltd.** has consented to the temporary seizure by the Israeli authorities of approximately \$21 million.

9. Recently both through the public media and through police intelligence channels the Israel police have come to understand that the Nigerian authorities have themselves opened up an investigation or proceeding into Amit Sade's business activities in Nigeria, including one conducted by the Nigerian Economic and Financial Crimes Commission (EFCC). **It appears that an exchange of information and evidence between the Israeli and Nigerian authorities pursuant to Article 46 and Article 48 of UNCAC could promote the investigation and examinations in both States into the suspicions of the commission of serious criminal offenses by the suspects in this matter in Nigeria.**

10. The following Israelis persons and corporate entities are suspects of the investigation in this matter:

- a. **Amit Sade**- Israeli passport 20864969. German passport C4JT0928P;

- b. **Noam Sade**- Israeli passport 36135085. Amit's brother;
- c. **Avi Shimon Leumi**- Israeli Passport 39003543- CEO of Aeronautics;
- d. **The company Doiyatec**- Israeli BN number 500418579. Company's number in Cyprus he17721;
- e. **The company Doiyatec (Israel)**- Israeli BN number 514131275 – held by trustees company owned by Accountant **Yaniv Barzilai**;
- f. **The company Dostada Investments Limited**- Israeli BN number 500417753. Company's number in Cyprus he155117;
- g. **The company Zogisun Enterprises Limited**- Israeli BN number 500431432. Company's number in Cyprus he24574;

11. The investigation of this matter, including receipt of intelligence information, indicates that several Israeli entities may have been involved in violations of offenses covered by UNCAC with respect to transactions beyond those specifically discussed in this Request. The Israeli authorities believe that information exchange with the Nigerian law enforcement authorities can enable a conclusion as to whether the current investigation may be extended to other transactions and suspects as well.

#### **Purpose of the Request**

12. The purpose of this request is to allow the Israel Police to obtain evidence and information regarding **Amit Sade's** and **Doiyatec's** operations and activities in Nigeria and regarding the suspected criminal offenses they may have committed. The purpose of the request is also to foster cooperation and coordination between the Nigerian and Israeli law enforcement authorities in the examination of this matter. This will allow the Israeli authorities to determine if criminal proceedings, can be brought in Israel against **Amit Sade**, **Doiyatec** or any of the other suspects in this matter. It will, as noted, also enable examination as to whether the suspicions of criminal violations may have occurred with respect to other Israeli suspects and transactions.

## **Details of the Assistance Requested**

### **Receipt of Information Regarding the Investigation or Proceedings in Nigeria**

13. The Israeli authorities request that the competent Nigerian authorities provide the Israeli authorities with information and documentation concerning any investigation, examinations and proceedings in Nigeria regarding the activities of Amit Sade, Doiyatec or any of the other suspects in Nigeria, in particular regarding the sale or delivery of Shaldag Fast Patrol Boats. In particular, the Israeli authorities request to receive all information and evidence regarding possible fraud or regarding improper and illegal payments to officials in Nigeria during the period 2008-2015.

14. The information sought should include relevant bank records and information regarding accounts held in Nigeria by Amit Sade, by Doiyatec or by any of the suspects, or by Israel Shipyards Ltd.. It should also include any witness statements taken by the Nigerian authorities in connection with Sade or Doiyatec's activities, and the results of any electronic or other surveillance or searches conducted regarding these suspects.

15. The Israeli authorities also request exchange of intelligence and other information and evidence regarding further criminal violations covered by UNCAC that may have occurred with respect to other Israeli suspects and transactions.

## **Relevant Sections of the Israeli Law**

16. Section 291A of the Israeli Penal Law provides that:

### ***Bribing a Foreign Public Official***

*(a) A person who gives a bribe to a foreign public official for an act in relation with his functions, in order to obtain, to assure or to promote business activity or other advantage in relation to business activity, shall be treated in the same manner as a person who commits an offence under Article 291.*

(b) *No indictment shall be issued in respect to an offence under this article unless given written consent from the Attorney General.*

(c) *For the purpose of this article:*

*"foreign country" includes, but not limited to, any governmental unit in the foreign country, including national, district or local unit.*

*"foreign public official" includes any of these:*

(1) *An employee of a foreign country and any person holding a public office or exercising a public function on behalf of a foreign country; including in the legislative, executive or judiciary branch of the foreign country, whether by appointment, by election or by agreement;*

(2) *A person holding a public office or exercising a public function on behalf of a public body constituted by an enactment of a foreign country, or of a body over which the foreign country exercises, directly or indirectly, control;*

(3) *An employee of a public international organization, and any person holding a public office or exercising a public function for a public international organization;*

*"public international organization" means an organization formed by two or more countries, or by organizations formed by two or more countries;*

17. Section 290 of the Israeli Penal Law provides that:

(a) *a public official who takes a bribe for an act in relation with his functions, is liable to ten years imprisonment or a fine, which is one of the following, whichever is higher:*

(1) *Five times the fine specified in Article 61(a)(4), and if the offence was committed by a corporation – ten times the amount specified in Article 61(a)(4).*

(2) *Four times the benefit obtained or intended to be obtained by the offence.*

*(b) In this Article, "public official" including an employee of a body corporate that provides a service to the public.*

18. Section 291 of the Israeli Penal Law provides that:

***Bribery***

*A person who gives a bribe to a public official as defined in Article 290(b), for an act in relation with his functions, is liable to seven years imprisonment or a fine as specified in Article 290(a).*

19. Section 293 of the Israeli Penal Law provides that:

*Method of bribery:*

*In connection with bribe it is immaterial-*

*(1) whether it consists of money, valuable consideration, a service or any other benefit;*

*(2) whether it is given for an actor an omission, or for delaying, expedition or retarding anything, or for discriminating in favor of or against any person;*

*(3) Whether it is given for a specific act or to obtain preferential treatment in general;*

*(4) whether it is given for an act of the person who takes it or for his influence on the act of another person;*

*(5) whether it is given personally by the person who gives it or through another person; whether it is given directly to the person who takes it or to another for him; whether it is given in advance or after the event; and whether it is enjoyed by the person who takes it or by another;*

*(6) whether the function of the person who takes it is one of authority or service, permanent or temporary, general or specific, and whether it is performed with or without remuneration, voluntarily or in discharge of a duty;*

*(7) whether it is given for a deviation from the line of duty or for an act which the public servant is required to perform by virtue of his position.*



20. Section 3 of Israel's Prohibition on Money Laundering Law, 5760-2000, provides as follows:

Prohibition on money laundering

Prohibition on money laundering

(a) A person performing a property transaction provided in paragraphs (1) to (4) hereunder, (in this Law referred to as "prohibited property"), with the object of concealing or disguising its source, the identity of the owners of the rights, the location, movement or disposition with respect to such property, shall be liable to ten years' imprisonment or a fine twenty times greater than the fine specified in section 61(a) (4) of the Penal Law -

- (1) Property originating directly or indirectly in an offense;
- (2) Property used to commit an offense;
- (3) Property enabling the commission of an offense;
- (4) Property against which a crime was committed.

(b) a person undertaking a property transaction or giving false information in order to circumvent or prevent the submission of a report as required under sections 7, 8A or 9 or in order to cause an erroneous report to be submitted pursuant to one of those sections, shall be liable to a punishment of five years imprisonment or a fine eight times greater than the fine specified in section 61(a) (4) of the Penal Law; for the purposes of this subsection, "giving false information" shall include not giving an update regarding any detail which must be reported.

21. Section 415 of the Israeli Penal Law, provides that:

***Obtaining anything by deceit***

*A person who obtains a thing by deceit is liable to imprisonment for three years; if the offence is committed under aggravating circumstances, he is liable to imprisonment for five years.*

22. Section 423 of the Israeli Penal Law provides that:

*"False entry in documents of body corporate*

*If a founder, manager, member or officer of a body corporate enters or causes to be entered a false particular in a document of the body corporate with the intent to deceive, or if he refrains from entering in it any particular which he should have entered with the intent to deceive, then he is liable to five years imprisonment; for purposes of this section and of sections 424 and 425, "body corporate" includes a body corporate about to be established."*

23. The Request is also intended to obtain information and evidence in the investigation of violations of Israel's tax laws and its laws and regulations regarding trading by Israelis in military equipment.

#### **Requirement for Confidentiality**

24. In consonance with the need for confidentiality during these stages of the investigation, the State of Israel requests that this request, and the activities undertaken pursuant to the request, be kept confidential.

#### **Supplementary**

25. The State of Israel will submit any additional information, which the Nigerian authorities may require in order to permit them to accede to this Request.

26. Inquiries regarding this request may be directed to Yitzchak Blum, Deputy Director of the Department of International Affairs of the State Attorney's Office,

Ministry of Justice, Jerusalem, Israel at telephone +972-2-5419-612 Fax: 972-2-5419644, or e-mail yitzchakb@justice.gov.il.

27. The State of Israel takes this opportunity to express its appreciation to the authorities of the Federal Republic of Nigeria for their cooperation and assistance in this case and offers its assurance of reciprocal assistance.

Jerusalem, 27 day of May, 2018

13 day of Sivan, 5778



Yitzchak Blum  
Deputy Director  
Department of International Affairs  
Office of the State Attorney  
Ministry of Justice  
State of Israel

