



艺术与金融 德勤德国

防范金融犯罪咨询 聚焦艺术品市场

2020年1月，欧盟实施了欧盟反洗钱第五号指令，对传统上依赖信任和自由裁量权的艺术品市场产生了深远影响。

艺术品市场的参与者（例如经销商、艺术画廊、拍卖行和中介机构等）必须在交易前进行全面的尽职调查，我们对该监管要求带来的压力与挑战有深刻的见解。

德勤始终站在防范金融犯罪的最前沿，大力协助客户制定、实施和整改金融犯罪风险管理的各个方面，并协助调查金融犯罪。

此外，德勤还在全球范围内为收藏家、拍卖行、艺术画廊和经销商以及博物馆、艺术家和私人银行提供各种艺术与金融相关的服务——涉及艺术品融资贷款、税务、进出口相关咨询、关于来源和真实性的尽职调查等。

在德勤全球艺术与金融服务领域的总框架下，德勤德国各行业的专业人士联手协助德国艺术品市场的参与者理解和落实最新的金融犯罪法律法规。

我们相信，凭借着专业知识和能力，我们能够在保持独立性和灵活性的同时为艺术品市场的专业人士提供卓越的服务，借此协助客户在合规的同时得以专注于其业务的日常运营。 ➤

“（反洗钱的义务主体包括）参与艺术品交易的相关方或充当中介的参与者，包括在艺术画廊和拍卖行进行的交易或其他关联交易的价格达到或超过一万欧元的情况。”

欧盟反洗钱第五号指令，2018/843，第1条第1(i)款

德勤德国提供广泛的防范金融犯罪咨询、商业信息和法律服务,以帮助艺术品市场的参与者

预防和识别金融犯罪、始终满足法律法规的监管要求。

Fig.1 - 我们的服务

防范金融犯罪咨询	商业信息服务	法律服务
<ul style="list-style-type: none"> 反洗钱 (AML) 培训 就监管要求的落实提供咨询服务 欺诈风险评估 检测和预防洗钱活动 实施诈骗、腐败及其他欺诈行为的防范机制 设计和实施反洗钱系统 评估反洗钱合规系统/项目 内部审计与核查 项目整改及KYC (“了解您的客户”) 资料更新 	<ul style="list-style-type: none"> 来源调查 (追溯艺术品的来源) 对现有及潜在业务合作伙伴的背景调查 (例如调查客户的投资组合或中介) 对潜在高管及其他申请人的背景调查 (“员工雇前调查”) “了解您的客户” 调查, 包括受益所有权调查 合规数据库筛查 (包括禁运条例、恐怖融资、政治敏感人物及其关系网的筛查) 艺术品市场相关的审慎调查, 借以评估买方、卖方、中间商和其他相关方的声誉等 	<ul style="list-style-type: none"> 艺术品投资和艺术品交易支持 (包括买卖协议、寄售协议等) 艺术品融资支持, 特别是艺术品担保贷款方面所有与借方与贷方相关的法律文件 (贷款、担保协议及其他相关附加协议); 就相关保险事宜和法律法规监管提供咨询服务 知识产权法, 尤其是商标法和版权法相关的咨询 进出口相关法律法规的咨询 诉讼相关的法律支持

联系我们



Matthias Rode
 Partner
 Forensic | Financial Crime Advisory
 Tel: +49 151 58002270
 mattrode@deloitte.de



Victoria Louise Steinwachs
 Manager
 Forensic | CIS | Art Historian
 Tel: +49 151 18294529
 vsteinwachs@deloitte.de



Mengjia Liao-Schüler 廖梦佳
 Manager
 Forensic | Financial Crime Advisory
 Tel: +49 151 18293922
 mliao-schueler@deloitte.de

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/de/UeberUns to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Legal advisory services in Germany are provided by Deloitte Legal. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s more than 345,000 people worldwide make an impact that matters at www.deloitte.com/de.

This communication contains general information only, and none of Deloitte GmbH Wirtschaftsprüfungsgesellschaft or Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.