

## SPECIALTIES

# Criminal tax law

[See points of attention](#)

Tax law is a complicated field. Differences of opinion with the Internal Revenue Service on the accuracy of the tax return are the rule rather than the exception. When the IRS is of the opinion that a tax return was 'intentionally' filed incorrectly or that insufficient taxes were paid, the fiscal conflict can result in a criminal case. The Fiscal Information and Investigation Service ('FIOD') will carry out the criminal investigation.

In criminal tax cases, the Public Prosecutor's Office, the FIOD and the Examining Magistrate have far-reaching and substantial investigatory powers, allowing entry and search of residences, offices and companies, seizing or demanding inspection of documents and wiretapping phone, fax and e-mail traffic.

The case may end up before a criminal court. Although, depending on the circumstances, an out-of-court settlement may be possible, the trend is to get the perpetrators of tax crimes before the Court and punish them severely. Not only will pecuniary penalties be imposed, but also custodial sentences, even for people who have never been in trouble with the law before.

Our lawyers -some of whom also have a fiscal degree- have successfully defended numerous clients in criminal tax cases (including Customs cases). We often work closely together with the client's tax consultants.

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