

PUBLIC PROSECUTOR'S OFFICE OF CITY A IN COUNTRY A
File no.: XXXX (please quote in your reply)

Public Prosecutor's Office of City A in Country A

To:
Public Prosecutor's Office in Country B

City B in Country B

Legal assistance in criminal matters in relation to Country B

Specifically: Request for search and seizure within the scope of the investigation into Person A and other individuals on suspicion of tax evasion

Dear Sir or Madam,

The Public Prosecutor's Office of City A in Country A is currently conducting an investigation (file no. XXXX) involving the following citizens of Country A on suspicion of tax evasion and aiding and abetting tax evasion:

1. Person A, date of birth: dd/mm/yyyy, currently residing in Prison A in Country A
2. Person B, date of birth: dd/mm/yyyy, currently residing in City A in Country A
3. Person C, date of birth: dd/mm/yyyy, currently residing in City A in Country A

The tax investigation unit of City A Tax Office in Country A is responsible for carrying out the investigation. An investigation is also being carried out on suspicion of money laundering (file no. XXX1). The police in City A in Country A are in charge of the investigation.

1. Facts and circumstances relating to the tax evasion charges

Person A is accused of having evaded income tax and corporation tax in the amount of at least €14 million, beginning in the year YYYY, by having fraudulently concealed his position as the actual owner of domiciliary company Company O. Similarly, he fraudulently concealed and kept secret, by means of acts of deceptions and with the use of counterfeit documents, his residence established in Country A which was retained at least until the year YYYY. Pursuant to section XX et seqq. of the criminal code of Country A, the accused's offences are not yet time-barred. The offences can be prosecuted under criminal law.

[Further details of the case and additional facts and circumstances]

[...] was concealed using false documents and with the assistance of his father. Due to the fact that Company O was merely a domiciliary company, Company O is, pursuant to the

tax law of Country A, deemed to be established where the key decisions are made. In the present case, that can only be Country A, the residence of the sole shareholder, because Company O can only conduct its activities from there. For this reason, the profits that arose are subject to taxation in Country A. The funds that were obtained in this manner were withheld from taxation in Country A via various companies. The following companies are the main subject of these proceedings to date:

1. Company P Ltd (Country C)
2. Company R Ltd (Country D)
3. Company S Ltd (Country E)

Plus the following companies, to which money was shifted without any legal basis, according to our findings:

1. Company T Ltd (Country C)
2. Company U Ltd (Country D)
3. Company V Ltd (Country D)

It is known on the basis of the ongoing investigations, as well as from requests for information and interviews, that these companies must be attributed to Company O and therefore to Person A.

2. Relation of the case to Country B

To date, investigators have obtained knowledge of the following company addresses, private addresses and contact persons in Country B which are part of the family of companies and which are relevant to the proceedings:

1. City A in Country B (residence of father of Person A)
2. City B in Country B (registered office of Company T)
3. Additional addresses of Company K in City B in Country B and telephone number +XX/14253647

3. Requested legal assistance

Person A was arrested on dd/mm/yyyy in proceedings XXXX (suspicion of tax evasion) on the basis of an arrest warrant issued by the district court of City A in Country A. Person B was arrested on dd/mm/yyyy and dd/mm/yyyy in proceedings XXX1 (suspicion of money laundering) on the basis of arrest warrants issued by the district court of City A in Country A. Person A is still in pre-trial detention at the current time. The accused Person C is still at large; warrants have also been issued for his arrest. Comprehensive house searches were carried out in Country A on dd/mm/yyyy in connection with both proceedings. It would therefore be of great importance for the whole proceedings if corresponding measures could be taken in Country B as soon as possible. Pursuant to the

code of criminal procedure in Country A, the so-called “rapid action requirement” applies in cases involving detention; the courts of Country A consistently interpret this requirement strictly in their rulings.

It is therefore requested that investigations be carried out into the above-mentioned properties, persons, the whereabouts of these persons and their bank accounts, including balances and turnover from the last five years, as well as, if available, previously unknown addresses that correspond to the above-mentioned telephone numbers.

In addition, we request that searches be performed of all the above-mentioned residences, company offices and vehicles, and that all documents, bank accounts and objects, including computers, laptops, communication devices and data-storage devices, that could be relevant as evidence be seized. In its decisions of dd/mm/yyyy (file no. XXXX), the district court of City A in Country A ordered the seizure of all the specified objects and documents that are relevant to the offences. Two copies of each decision are enclosed. The searches should still be carried out even if no individuals are encountered on the premises or the parties concerned object to the searches. It is requested that any evidence obtained be delivered to the officials in Country A.

We request that all bank accounts that are attributable to Persons A, B and C and Companies U, T and V be blocked and their assets temporarily frozen.

In addition, it is requested that the father of Person A be interviewed and other measures that serve to establish the truth be taken, in particular if facts that were previously unknown are discovered. Due to the complexity and scope of the investigations, it is requested that a public prosecutor from Country A and several investigating officers from Country A be allowed to participate in the requested measures.

If you have any questions, please do not hesitate to contact the public prosecutor in charge of the case at the public prosecutor’s office in City A of Country A, Public Prosecutor V (telephone: +XX/7123456789, email: publicprosecutor@CountryA.xx) or the tax investigator in charge of the case at the City E Tax Office in Country A (telephone +XX/987654321, email: taxinvestigator@CountryA.xx).

Thank you in advance for your assistance.

Yours faithfully,

Senior Public Prosecutor Z

Enclosures:

- 1) Relevant criminal provisions
- 2) Seizure decisions issued by the district court of City A in Country A on dd/mm/yyyy, each in duplicate

Public Prosecutor V