

Reason and legal basis for this request:

The Revenue Office for Investigation and Tax Offences Hannover is currently investigating regarding tax evasion (criminal offence according to § 370 of the German fiscal code).

Suspects are [REDACTED] (born on [REDACTED]) and [REDACTED] (born on [REDACTED]) both German residents.

The above mentioned suspects are suspicious to have founded a letter box company in Switzerland ([REDACTED]) for the purpose of tax evasion.

With regards to the investigation the above mentioned account ([REDACTED] .com) appeared. For the investigation it is necessary to know who uses the mentioned account and (in the following legal process) to know the content of the emails.

Legal basis for this request is § 100j German code of criminal procedure and §§ 208, 404 German fiscal code.

Please send any answer to
andreas.sandte@fa-fust.h.niedersachsen.de

Thank you very much for your co-operation in advance.

Yours sincerely


(Sandte)





Finanzamt für Fahndung und Strafsachen Hannover *
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1600 Amphitheater Parkway
Mountain View
CA 94043, USA
via e-mail

Bearbeitet von / Official in charge
Andreas Sandte

ZINr. / Room No.
923

Ihr Zeichen, Ihre Nachricht vom

Mein Zeichen / My Reference

Durchwahl /
Phone Number (Direct Line)

Hannover

2018/ [REDACTED] 131-

+ 49 511 419 2931

6. März 2018

Preservation Order

Criminal investigations against

German residents

Dear Sir or Madam,

The Revenue Office for Investigation and Tax Offences Hannover is currently investigating regarding tax evasion.

The above mentioned suspects are suspicious to have founded a letter box company in Switzerland [REDACTED] for the purpose of tax evasion.

With regards to the investigation the following account appeared:

[REDACTED]

We are kindly requesting following actions:

1) Preservation of information

Please preserve all information including

- a) basic subscriber information
- b) IP-logging history
- c) content data
- d) all other relevant information

for account

[REDACTED]

Dienstgebäude
Göttinger Chaussee 83 B
30459 Hannover

Telefon
(0511) 4 19 - 1
Telefax
(0511) 4 19 29 88

E-Mail: Poststelle@fa-fust-h.niedersachsen.de



Nutzen Sie das elektronische Serviceangebot
Ihrer Steuerverwaltung: www.elster.de

Überweisung an
Norddeutsche Landesbank Hannover, IBAN DE40 2505 0000 0108 0359 91,
BIC NOLADE2HXXX

as well as all other accounts that are related to above named account by secondary email and/or SMS

2) General information with regards to the preservation and the MLAT

- a) Please inform us whether the preservation has been successful or not.
- b) Please inform us **where (in which country)** the data for the a/m account is being stored.
This information is crucial with regards to where the MLAT needs to be addressed to.
- c) If possible please also state an **internal reference number** to which we would be able to refer to within the MLAT request.

The competent public prosecutor's office will send an MLAT request through official channels as soon as possible.

PLEASE DO NOT CONTACT THE USER/S.

Please send any answer to
andreas.sandte@fa-fust.h.niedersachsen.de

Thank you very much for your co-operation in advance.

Yours sincerely

Sandte
(Sandte)





File number:
(Please mention in your reply)

3003 Berne,

Request made by:
on:
in the case of:

To the authorities of the requesting State

Based on the Swiss reservation to article 2 of the European Convention on Mutual Assistance in Criminal Matters of 20 April 1959 and based on the articles 67 and 63 of the Swiss Federal Law on International Mutual Assistance in Criminal Matters of 20 March 1981 / 10 October 1996, the assistance granted is subject to the following condition:

Reservation of Speciality

1. Information and documents obtained through the means of mutual legal assistance shall not be used for investigative purposes nor be introduced into evidence in the requesting State in any procedure concerning an offence for which assistance is not admissible. This prohibition of use applies to offences which, according to Swiss law, are qualified as political, military or fiscal offences. Considered as a fiscal offence is any action which appears to be aimed at reducing fiscal duties or taxes or which violates regulations concerning currency, trade or economic policy. However, the use of the transmitted documents and the information contained therein is admissible for the prosecution of acts that are qualified as tax fraud according to Swiss law.
2. The use of the transmitted documents and the information contained therein is also admissible:
 - a.) for the prosecution of other offences which were not mentioned in the request for mutual assistance, as far as assistance would also be granted for these offences;
or
 - b.) for the prosecution of other persons which participated in committing the offence mentioned in the request.
3. In no case it is allowed to use the transmitted documents and the information contained therein directly or indirectly for a fiscal criminal- or administrative procedure.
4. Any further use of these documents and the information contained therein is subject to explicit and previous authorisation by the Federal Office of Justice.

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