



Tax Investigation Cases in regards to International Cooperation



Who are we?

- Part of the Tax Administration
- NOT Part of the Police!
- ~ 120 Officers in charge

In Principle:

Regional jurisdiction in Middle-Franconia, Bavaria

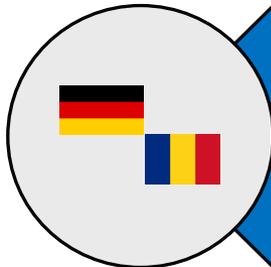
But:

special jurisdiction for

- serious tax crimes e.g. organized VAT-fraud
- money laundering
- corruption

in northern bavaria





JIT-Case with Romania

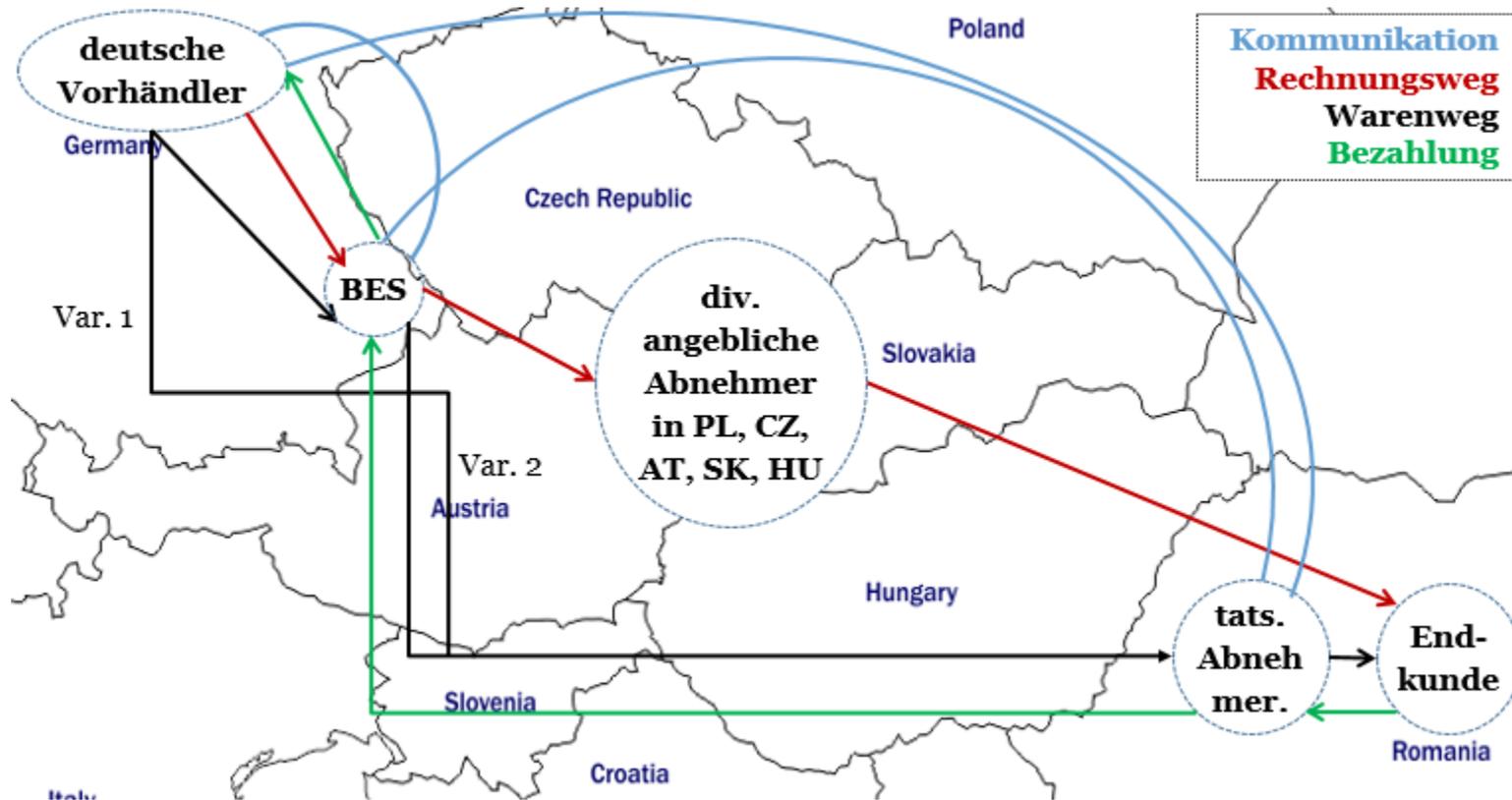


EPPO-Case
„Investigation Goliath“



EPPO-Case
„Investigation MIDAS“

JIT-Case with Romania



JIT-Case with Romania –Summary-



Wiretapping

> 20 phone numbers
E-mail accounts



Suspects

9 High-Value-Targets (all arrested)
> 80 suspects in total



Joint Investigation
Team



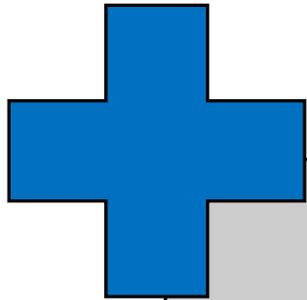
Searches / Interrogations

Action Day with > 100 searches
> 100 interrogations



Asset Recovery





**Case and
measures
otherwise not
successful**

- Different languages but german prosecution
→ high translation costs
- not all involved countries joined JIT
- still long duration of the procedure

Investigation „Goliath“



Investigation Goliath: EPO targets international ring suspected of €85 million VAT fraud

Published on 27 November 2023



<https://www.eppo.europa.eu/en/media/news/investigation-goliath-epo-targets-international-ring-suspected-eu85-million-vat-fraud>

Investigation Goliath: EPO arrests ringleader of €85 million VAT fraud in Kenya

Published on 10 June 2024



<https://www.eppo.europa.eu/en/media/news/investigation-goliath-epo-arrests-ringleader-eu85-million-vat-fraud-kenya>



Results

- easier contact with member states of EPPO
- quicker legal assistances and execution of investigations

current Problems

- Investigations outside of Europe (e.g. in VAE and Turkey)



Thank you for your attention!

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