

Methods of Proof



Proof

Proving a financial crime is to show by documenting where a subject's money came from and where it went.

Follow the money!!!!!!

Proof

- What does Methods of Proof mean?
- What are we proving?
- Who are we proving it to?
- How accurate do we have to be?

Proof vs. Evidence

- Proof is the end result or effect of evidence, while evidence is the medium or means by which a fact is proved or disproved
- Evidence refers to pieces of information and facts.
- Proof is the logical conclusion we arrive after analyzing the evidence.

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Investigative Techniques for the Cash Economy





Proof is what you get by analyzing all the evidence.

Methods of Proof

Direct

- Specific Item

Indirect

- Net Worth
- Expenditures
- Projection Method

SPECIFIC ITEMS METHOD

Definition:

- Specific items of income not reported on tax return
- Specific items of expenses overstated on tax return.

Specific Items Method

Direct method:

- Supported by direct evidence
- Proves a fact
- Does not prove that everything else reported is correct
- Can be supported with an indirect method

The Direct/ Specific Items Method

An investigation of ***specific transactions*** that were not completely or accurately reflected on the subject's income tax return.

It is supported with direct evidence making it the most difficult for the subject to refute.

Two approaches (Basic and Aggregate)

The Basic Approach

Example

The reconciliation

Total Income as filed
per Subject's return \$100 000

Sales per Subject's
books and records

Sale 1-Client A	\$ 20 000
Sale 2-Client E	\$ 30 000
Sale 3- Client H	\$ 40 000
Sale 4- Client O	<u>\$ 10 000</u>
	<u>\$100 000</u>

As per investigation

Additional sales found during
searches

Sale 5 – Client A	\$ 50 000
Sale 6 – Client E	\$ 30 000
Sale 7 – Client F	\$ 70 000
Sale 8 – Client H	<u>\$ 60 000</u>

Unreported Sales	<u>\$ 210 000</u>
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Different	<u>0</u>
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The Aggregate Approach

Example

Sales Documented by 3rd Parties:

- Witness A \$ 50,000
- Witness B 100,000
- Witness C 50,000

Verified sales by investigation \$200,000

Less: Reported Sales per tax return (\$150,000)

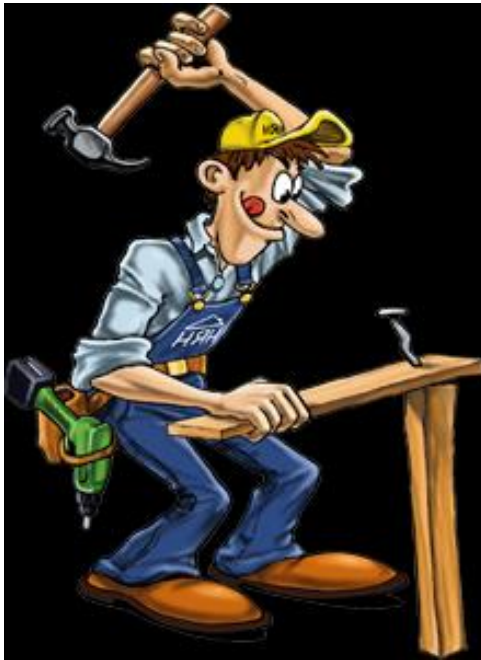
Equals: Unreported Sales \$ 50,000

Understatement of Income

Numerous items of income not reported.

- Sales revenue
- Salaries, commissions, fees.
- Proceeds from narcotics, extortion, gambling, etc.

Understatement of Income



Overstatement of Expenses

- Amount of expenses overstated or false
- Expense not deductible
- Suspect (or related party) benefitted if a personal expense
- Suspect personally involved and knew amount on tax return overstated or were false

Disposition of Funds

- Helps develop proof of willfulness
- Documents that unreported income not used to pay business expenses
- Demonstrates unreported income supported suspect's lavish lifestyle

Example – lavish lifestyle



Investigating – Direct Method of Proof

- Books and records
- Bank records
- Tax returns
- Interview
- Standard of Living

Summary

- The Direct method of proof is an easy way to prove unreported income (but you also have to use the Net Worth)
- The Key to proving a financial crime is follow the flow of funds and movement of money
- Methods of proof help investigators do that

Methods of Proof



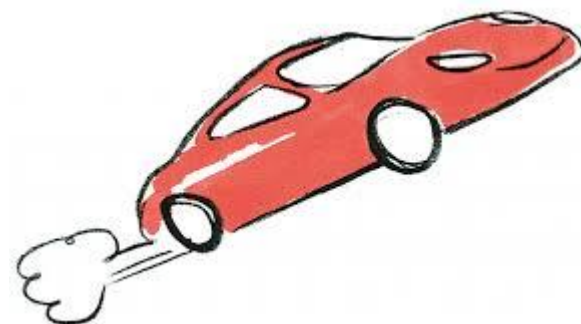
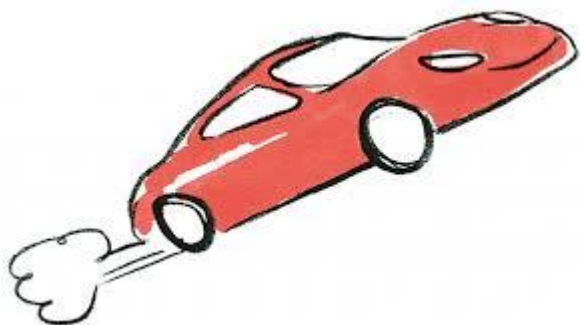
The Net Worth Method

**More wealth at the end of the year
Than at the beginning of that year –
needs income !!**



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FUNDAMENTALS OF A NET WORTH

- A Net Worth is used to show the court that the subject incurred personal expenditures and accumulated more wealth than he/she had available to them from reported sources of income during the Net Worth period.
- The Net Worth does not provide direct evidence of tax evasion.
- It quantifies the amount of money and places it in the hands of the accused.



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1/1	0 €
House	100.000 €
Car	10.000 €
Debt	0 €
31/12	110.000 €

Lottery

1/1	0 €
House	100.000 €
Car	10.000 €
Debt	0 €
31/12	110.000 €

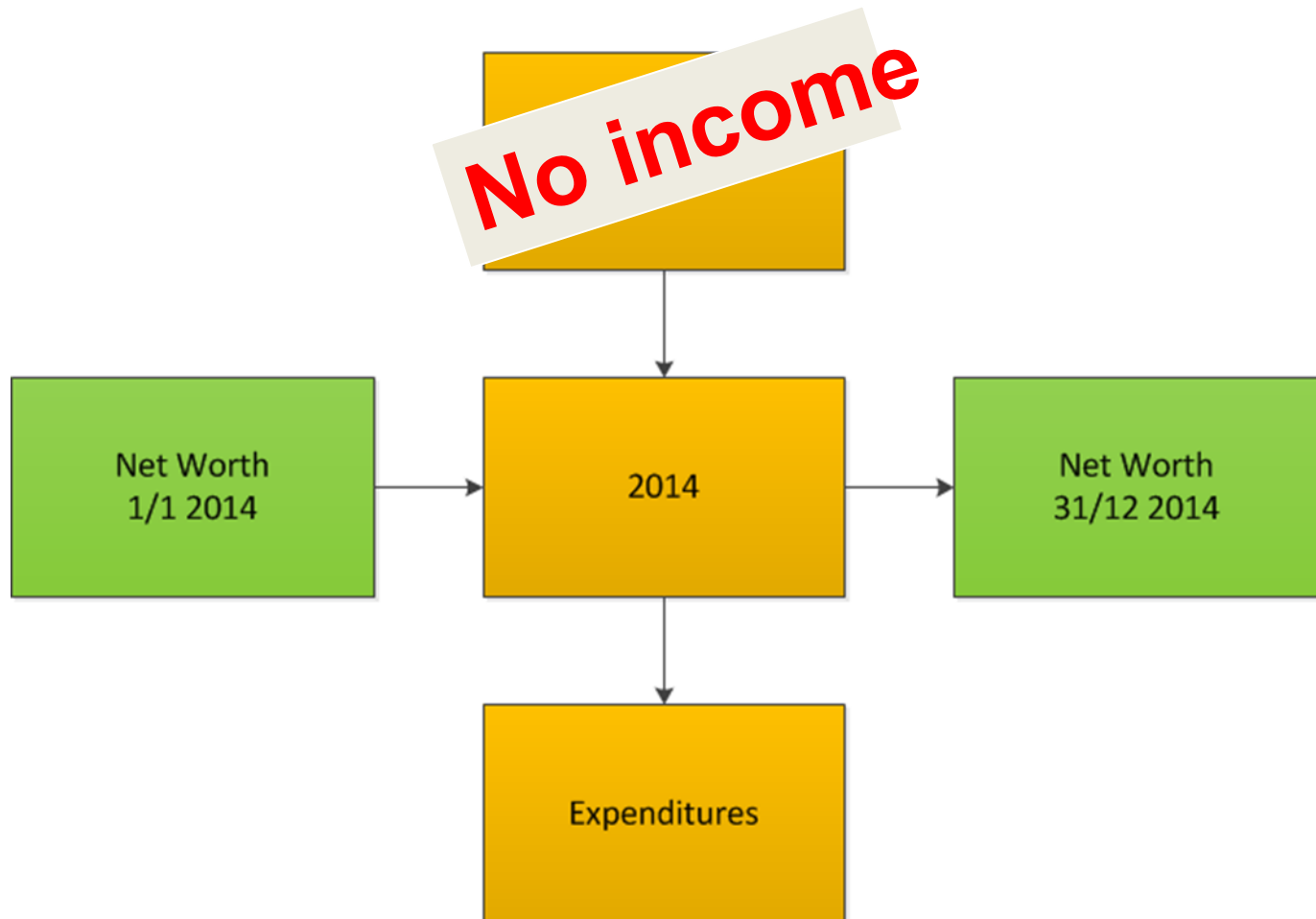
Unreported income

Underlying Theories

The concept of a Net Worth is simple.

- That unreported net income can only be used in four ways:
 - To buying assets
 - To save it
 - To paying off debts
 - To pay for personal expenditures/ spending it

Net Worth



How do we use Net Worth in Denmark

- Previously we used it - as the basis for calculating taxable income
- Start of case
- Basis for searching - suspicious
- Along with other parameters
- As an estimated
- If unreported Income – need the source



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LESS	-	ASSETS
EQUALS		<u>LIABILITIES</u>
		NET WORTH
LESS	-	<u>PRIOR YEAR'S NET WORTH</u>
EQUALS		INCREASE/DECREASE IN NET WORTH
ADD/ LESS	+/-	PERIOD DEFERMENT
LESS	-	NON-TAXABLE SOURCES
LESS	-	<u>REPORTED INCOME</u>
EQUALS		CALCULATED PERSONAL EXPENDITURES
ADD	+	KNOWN PERSONAL EXPENDITURES
EQUALS		<u>UNREPORTED INCOME</u>

ASSETS

- Cash on hand
- Money in bank
- Real Estate – residence and cottage
- Vehicles
- Investment accounts
- Loans receivable



Assets – Net Worth

	31/12 17	31/12 18
Money in bank	9.837 €	38.956 €
Real Estate	500.000 €	600.000 €
Car	<u>10.000 €</u>	<u>10.000 €</u>
Sub total	519.837 €	648.956 €



How to Determine Assets

- When was it received and from whom?
- How much did it cost?
- How was it paid for (currency, check, cashier's check)?
- What source of funds was used to receive it?
- What documentation exists for the purchase?

Investigating Assets

- What information do we have?
- What information do we want?
- Where do we find the information?
- What if we can't get the information?

Assets – Net Worth

	31/12 17	31/12 18
Money in bank	9.837 €	38.956 €
Real Estate	500.000 €	600.000 €
Car	<u>10.000 €</u>	<u>10.000 €</u>
Sub total	519.837 €	648.956 €

Net Worth Formula	31 Dec 17	31 Dec 18
Assets	519.837	648.956
Less: Liabilities		
Net Worth		
Less: Prior Year		
Net Worth Increase (Decrease)		
Period Deferment		
Less: Non-Taxable Sources		
Less: Reported (Known) Income		
Calculated Personal Expenditures		
Add: Personal Expenditures		
Unreported (Illegal) Income		

A Case



LIABILITIES

- Mortgage
- Credit Cards
- Line of Credit
- Loans



Liabilities

	31/12 17	31/12 18
Credit Cards	22.654 €	10.258 €
Mortgage	200.000 €	150.000 €
Car loans	<u>10.000 €</u>	<u>8.000 €</u>
Sub total	232.654 €	168.258 €

How to Determine Liabilities

- When was the liability incurred?
- Who was the creditor or lender?
- What was the original amount of the liability?
- What is the present balance due?
- What was the purpose of the loan or debt?
- How were the proceeds used and where were they deposited?
- What security (collateral), if any, was given for the debt?
- What documentation exists for the transaction and where is it?

Investigating Liabilities

- What information do we have?
- What information do we want?
- Where do we find the information?
- What if we can't get the information?



Liabilities

	31/12 17	31/12 18
Credit Cards	22.654 €	10.258 €
Mortgage	200.000 €	150.000 €
Car loans	<u>10.000 €</u>	<u>8.000 €</u>
Sub total	232.654 €	168.258 €

Net Worth Formula	31 Dec 17	31 Dec 18
Assets	519.837	648.956
Less: Liabilities	(232.654)	(168.258)
Net Worth	287.183	480.698
Less: Prior Year		(287.183)
Net Worth Increase (Decrease)		193.515
Period Deferment		
Less: Non-Taxable Sources		
Less: Reported (Known) Income		
Calculated Personal Expenditures		
Add: Personal Expenditures		
Unreported (Illegal) Income		

Period deferment

Change in value of assets or liabilities.

Period deferment



Picasso's Musketeer Bust (1968)



Period Deferment – Net Worth

	31/12 17	31/12 18
Money in bank	9.837 €	38.956 €
Real Estate	500.000 €	600.000 €
Car	<u>10.000 €</u>	<u>10.000 €</u>
Sub total	519.837 €	648.956 €

Period deferment

- Example: (only the value)

Property 31/12 2017	500.000 €
Property 31/12 2018	<u>600.000 €</u>
Period deferment	100.000 €

Net Worth Formula	31 Dec 13	31 Dec 14
Assets	519.837	648.956
Less: Liabilities	<u>(232.654)</u>	<u>(168.258)</u>
Net Worth	287.183	480.698
Less: Prior Year		<u>(287.183)</u>
Net Worth Increase (Decrease)		193.515
Period Deferment		100.000
Less: Non-Taxable Sources		
Less: Reported (Known) Income		
Calculated Personal Expenditures		
Add: Personal Expenditures		
Unreported (Illegal) Income		

Non-Taxable Sources

- Lotto & Casino Winnings
- Insurance Proceeds
- Inheritance and Other Gifts
- Money from the Old Country
- Sale of Personal Assets



Net Worth Formula	31 Dec 17	31 Dec 18
Assets	519.837	648.956
Less: Liabilities	<u>(232.654)</u>	<u>(168.258)</u>
Net Worth	287.183	480.698
Less: Prior Year		<u>(287.183)</u>
Net Worth Increase (Decrease)		193.515
Period Deferment		100 000
Less: Non-Taxable Sources		0
Less: Reported (Known) Income		
Calculated Personal Expenditures		
Add: Personal Expenditures		
Unreported (Illegal) Income		

Reported Income

Reported Total Income	140.000 €
Taxes paid	<u>(30.000) €</u>
	110.000 €

Net Worth Formula	31 Dec 17	31 Dec 18
Assets	519.837	648.956
Less: Liabilities	<u>(232.654)</u>	<u>(168.258)</u>
Net Worth	287.183	480.698
Less: Prior Year		<u>(287.183)</u>
Net Worth Increase (Decrease)		193.515
Period Deferment		100.000
Less: Non-Taxable Sources		0
Less: Reported (Known) Income		<u>(110.000)</u>
Calculated Personal Expenditures		
Add: Personal Expenditures		
Unreported (Illegal) Income		

Net Worth Formula	31 Dec 17	31 Dec 18
Assets	519.837	648.956
Less: Liabilities	<u>(232.654)</u>	<u>(168.258)</u>
Net Worth	287.183	480.698
Less: Prior Year		<u>(287.183)</u>
Net Worth Increase (Decrease)		193.515
Period Deferment		100.000
Less: Non-Taxable Sources		0
Less: Reported (Known) Income		<u>110.000</u>
Calculated Personal Expenditures		16.485
Add: Personal Expenditures		
Unreported (Illegal) Income		

PERSONAL EXPENDITURES

- Food – home & restaurant
- Clothing
- Entertainment
- Transportation
- Tobacco and alcohol
- Other – gifts, lottery tickets, life insurance and much more.

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Investigative Techniques for the Cash Economy



	Hele landet	Enlige uden børn	Enlige med børn	2 voksne uden børn	2 voksne med børn	Husstande med mindst 3 voksne
	kr. pr. husstand					
Forbrug i alt	300480	187468	246764	340985	417211	454247
Fødevarer og ikke-alkoholiske drikkevarer	36261	20322	34015	39122	55719	59480
Alkoholiske drikkevarer og tobak	6700	4775	5018	8473	7011	9055
Beklædning og fodtøj	11325	5952	9372	12748	18301	17536
Boligbenyttelse, elektricitet og opvarmning	98046	74384	87320	107180	119858	132367
Møbler, husholdningsudstyr og husholdningstjenester	15884	7764	11424	19612	25443	22580
Sundhed	7716	6247	4333	10851	6607	7062
Transport	40732	20548	28550	49133	59157	69804
Kommunikation	8497	5676	8837	8645	11238	14611
Fritid og kultur	29053	17298	21078	36407	35427	45894
Uddannelse	1446	874	3711	206	3519	3139
Restauranter og hoteller	16942	9074	10852	20429	23058	30061
Andre varer og tjenester	27879	14553	22253	28179	51872	42658
	antal					
Antal personer i husstanden	2,1	1,0	2,5	2,0	4,0	3,7
Heraf voksne	1,7	1,0	1,0	2,0	2,0	3,1
Heraf børn	0,4	0,0	1,5	0,0	2,0	0,6
Husstande i undersøgelsen	2194	718	86	833	429	128
Husstande i Danmark (1.000)	2686	1040	123	829	438	257
Antal personer i Danmark (1.000)	5684	1040	305	1657	1730	951

Investigating Personal Expenses

- What information do we have?
- What information do we want?
- Where do we find the information?
- What if we can't get the information?

Personal Expenditures

Food – home & restaurant	45.000 €
Clothing	2.000 €
Entertainment	1.000 €
Transportation	2.000 €
Tobacco and alcohol	1.000 €
Other	<u>4.000 €</u>
Total Personal Expenditures for 2018	55.000 €

Net Worth Formula	31 Dec 17	31 Dec 18
Assets	519.837	648.956
Less: Liabilities	<u>(232.654)</u>	<u>(168.258)</u>
Net Worth	287.183	480.698
Less: Prior Year		<u>(287.183)</u>
Net Worth Increase (Decrease)		193.515
Period Deferment		100.000
Less: Non-Taxable Sources		<u>0</u>
Less: Reported (Known) Income		110.000
Calculated Personal Expenditures		16.485
Add: Personal Expenditures		<u>55.000</u>
Unreported (Illegal) Income		<u>38.515</u>

Net Worth Formula	31 Dec 17	31 Dec 18
Assets	200.000	250.000
Less: Liabilities	<u>(50.000)</u>	<u>(250.000)</u>
Net Worth	150.000	0
Less: Prior Year		<u>(150.000)</u>
Net Worth Increase (Decrease)		150.000
Minimum Reported Income		?
Personal Expenditures		200.000
Total Income Per Net Worth		0



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Investigative Techniques for the Cash Economy



Net Worth Formula	31 Dec 17	31 Dec 18
Assets	100.000	250.000
Less: Liabilities	<u>(50.000)</u>	<u>(50.000)</u>
Net Worth	50.000	200.000
Less: Prior Year		(50.000)
Net Worth Increase (Decrease)		?
Minimum Reported Income		?
Personal Expenditures		200.000
Total Income Per Net Worth		?



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Investigative Techniques for the Cash Economy



Net Worth Formula	31 Dec 17	31 Dec 18
Assets	200.000	50.000
Less: Liabilities	<u>(50.000)</u>	<u>(250.000)</u>
Net Worth	150.000	200.000
Less: Prior Year		(150.000)
Net Worth Increase (Decrease)		?
Minimum Reported Income		?
Personal Expenditures		200.000
Total Income Per Net Worth		?

FAMILY MEMBERS

- The financial information (assets, liabilities and personal expenditures) will be based on that of a shared household unit.
- Will include the suspect, a husband or wife or common-law partner, and any minor dependant children residing with them during the period.
- Could also include parents living with the suspect.

Typical Defences

The most prevalent defense presented is that the monies are from another source:

- Money from the old country
- Inheritance
- Gambling (not taxable in some countries)
- Loans from family and/or friends
- Gifts

A Case



The rich Uncle in America

Factors in a Strong Net Worth

- Documentation.
- Credibility.
- Presentation.
- Validity of Evidence.



No information at all !!

**They always have information about –
how much they earn and from whom**

Country to Country



Cash Economy - Typical Businesses

- Construction
- Hairdressers
- Driving schools / Uber / transportation
- Farmers
- Street food/ restaurants
- Cleaning
- Others ?

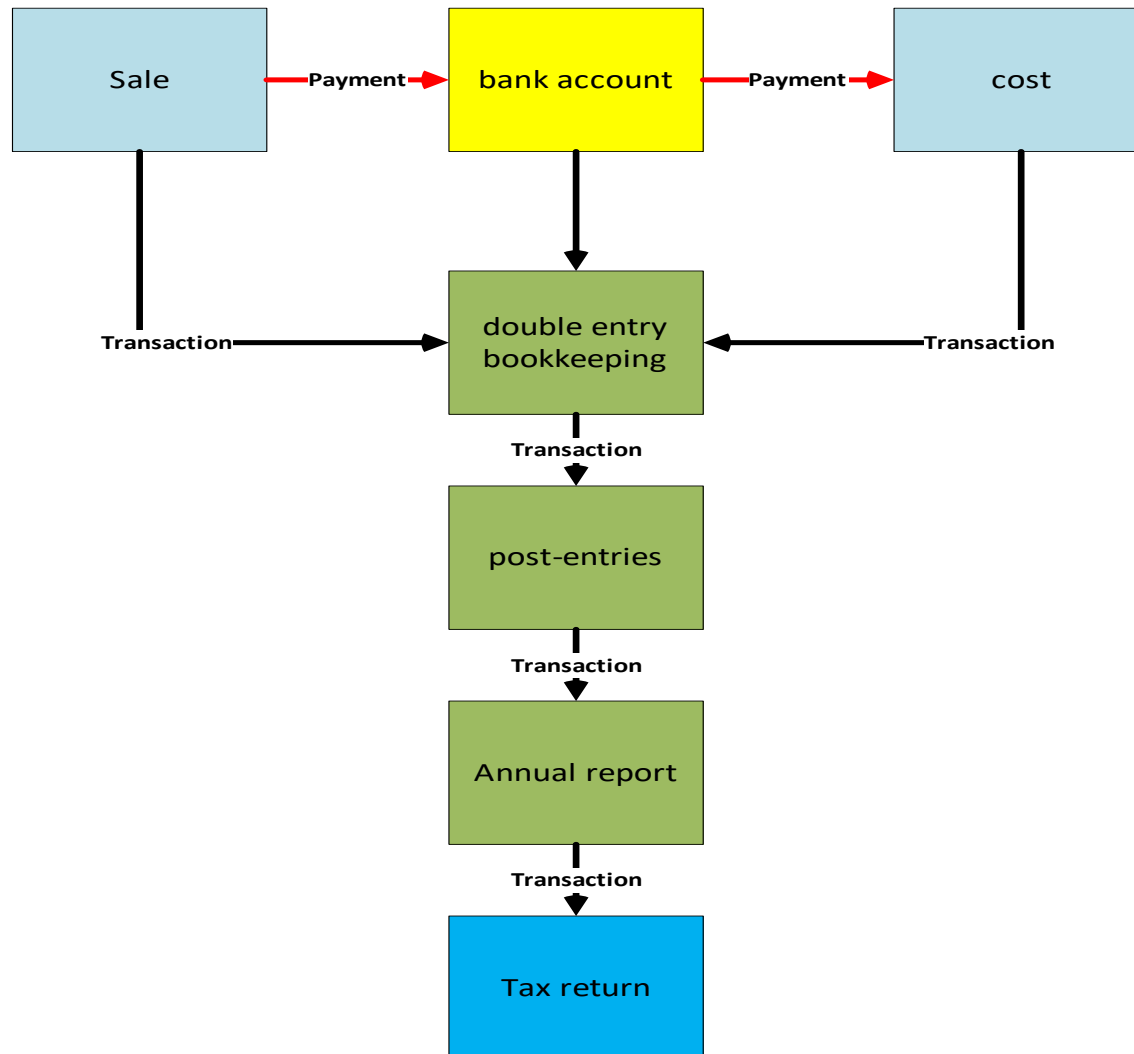
Summary

The basic premise of the net worth method of proof is that if the taxpayer has more wealth at the end of a year than at the beginning of the year, and it does not result from taxable income/ reported income for that year

Unreported income

Methods of Proof - Other Methods





Fictitious payable

- Accounting Books and Records
 - Cash disbursement journals
 - Cash receipts journals
 - Ledgers
- Sales Backup Documentation
 - Purchase orders
 - Invoices
 - Document showing receipt of goods ordered
- Bank Account Information
 - All records payments and registrations
 - Account statements

Ghost employee

An individual on the payroll of a company who doesn't actually work for the company - can be real or fictitious

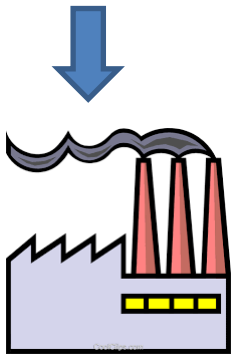
Ghost employee

- Payroll and employee lists (such as time and attendance records)
- Personnel files, employment applications, tax withholding forms (if applicable), and applicable employment identification numbers
- Payroll cheques, direct deposits or other payment methods

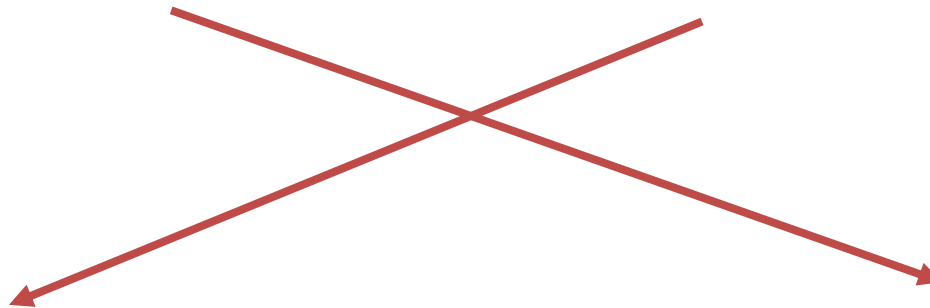
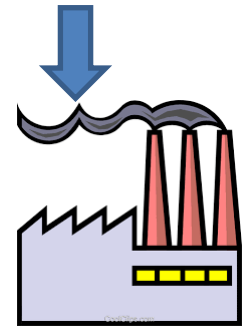
Ghost employee

- Compare personnel office employee records with the payroll records
- Verify the employee's claimed employment identification numbers
- Look for inflated salaries and travel expenses

A



B



Ghost employee

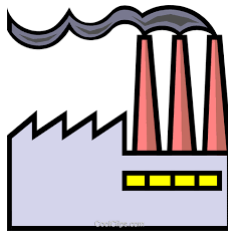
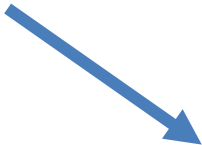
“Largest case in Denmark of human trafficking”

False invoices and documents

- Follow the money
- Look at dates, numbers, names and addresses
- Assets and liabilities connecting to the documents

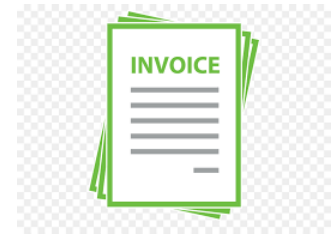
Overbilling Schemes

- Notations on invoices or other billing documents, extra or special charges.
- Discrepancies between the purchase order or invoice amount and the amount of payment.
- Unusually large amounts appearing on particular bills, or bills which break a consistent pattern as shown on the books and records.



1.000 €
←
10.000 €

↙
9.000 €





Borsche 911

Bundesautobahn
Tankstelle Hasselberg Ost
A7 Richtung Hannover
34593 Knüllwald-Oberbeisheim
Tel 05685-9220109
Fax 05685-9220113

* 56,26 Liter SAULENR 3*
SUPER A 82,36 EUR
1,464 EUR/Liter

Zwischensumme 82,36 EUR

VISA
Beleg 7594

VISA 82,36 EUR

TOTAL 82,36 EUR

MWST 19,00% A 13,15 EUR
NETTO 69,21 EUR

#55068 15.07.07 12:14 B13 K.0002

Vielen Dank
Gute Fahrt!

StNr. Kraftsch 33630026
StNr. 490843

BAT 17
Sascha Fehrenbach
Apothekerholz 3
24623 Brokenlande
Tel (04327) 354 & Fax 429
Steuer-Nr.: 24 068 00623

* 53,15 Liter SAULENR 4 *
Benzin bleifrei A 75,15 EUR

VISA
Terminalnummer 85500588
Karte PAN #####
Gültig bis: 06/2012
Tracenummer 13070
VU-Nr. 4556802321
GenehmigungsNr. 152510
Betrag 75,15

Karte akzeptiert

KUNDENBELEG

VISA 75,15 EUR

TOTAL 75,15 EUR

MWST 19,00% A 12,00 EUR
NETTO 63,15 EUR

#41304 15.07.07 15:24 B02 K.0001

Dank & Gute Fahrt

Beneficial Owner

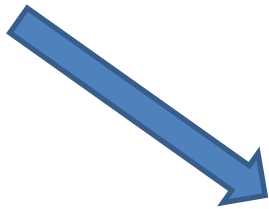
- What is a Beneficial Owner ?
- What type of Schemes do we see ?
- How do we find the Beneficial Owners ?



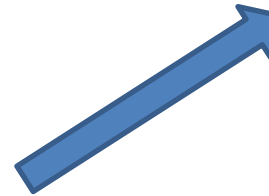
Model Tax Convention on Income and on Capital

CONDENSED VERSION
(as it read on 21 November 2017)

Company DK



Company X

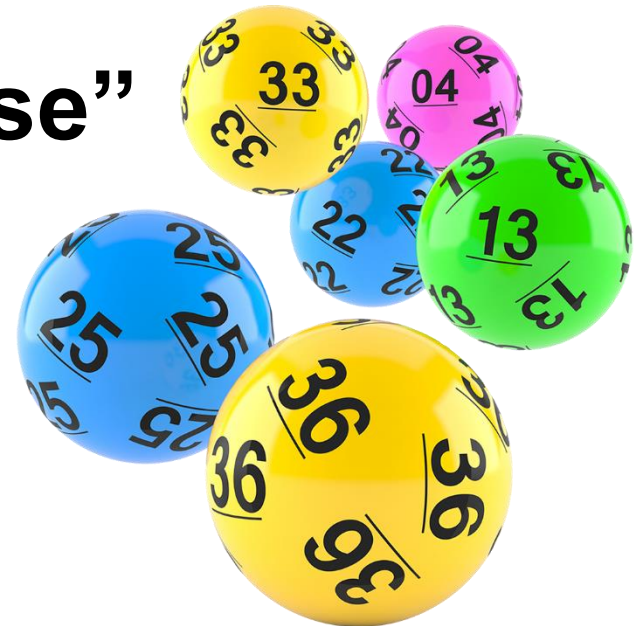


Reviewing Suspect's Payments

Bank account information
Depositing and withdrawals
Deliveries
Lucky dispositions

Lucky dispositions

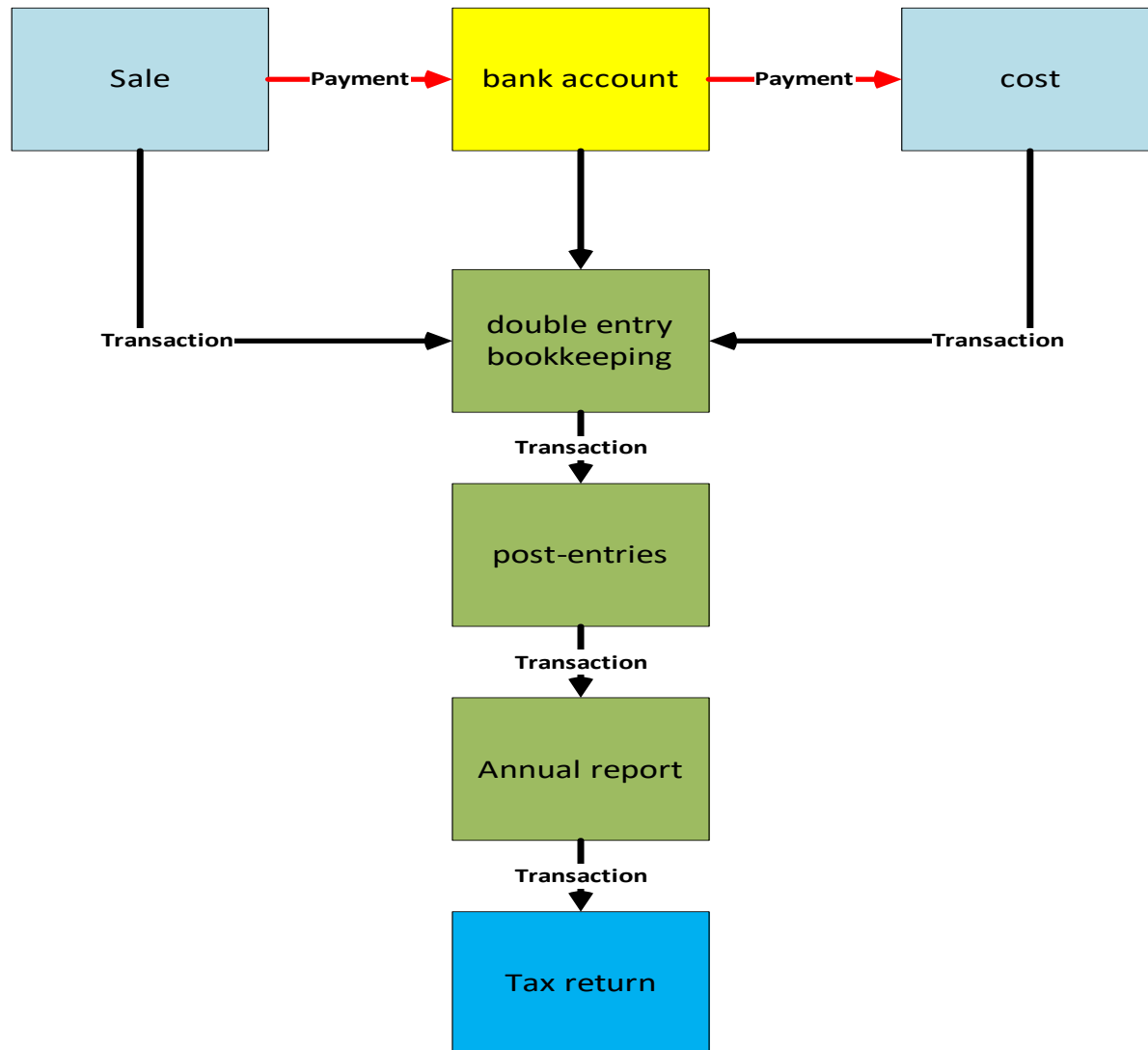
"The Lottery Case"





Off-book Schemes

Off-book fraud involves theft of incoming cash before it enters the accounting records.



summary

Methods of Proof - Other indirect Methods



Other Indirect Methods

Related to the Net Worth Method are:

- Expenditures Method
- Projection Method

Expenditures Method

A comparison made between the suspects' known expenditures and known sources of funds during a given period of time.

It is closely related to net worth method.

Expenditures Method Formula

	Total expenditures
Minus:	<u>Known sources of funds</u>
Equals:	<u>Funds from unknown sources</u>

Projection Method

It is a Unit & Volume Model

Projections

Unit & Volume Model

Pizza Boxes

Number of pizza boxes	1000
Avg. price of a pizza	\$20
Computed pizza sales	\$20,000
Reported pizza sales	\$15,000
Omitted sales	\$5,000



Projections

Percentage Mark-up Method

‘Industry Standard’ Percentage

Cost of Product	(a)	\$10
Sale Price	(b)	<u>\$13</u>
Gross Profit Margin	(c)	\$ 3
Mark-Up %	(c / a)	30%

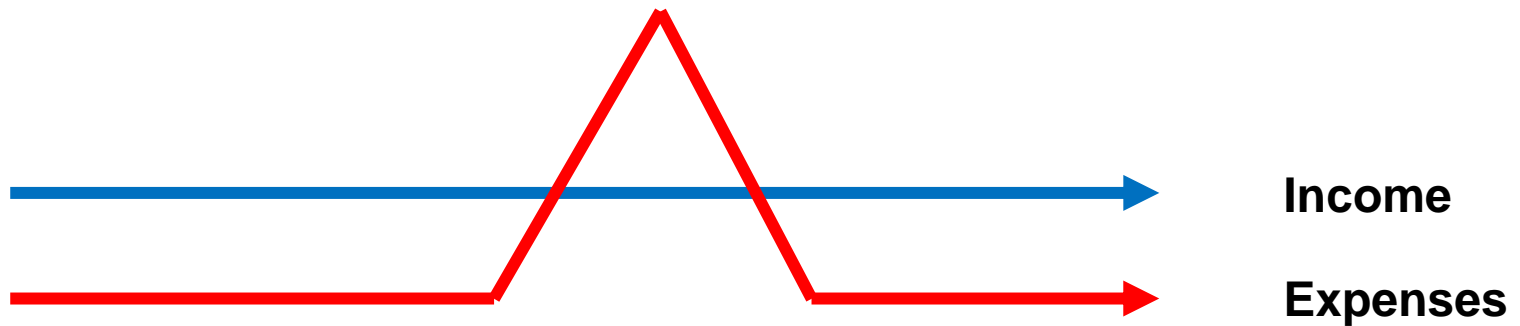
Projections Method

- Expenses vs Income
- Used materials and labor.



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Projections Method

The Bottle case



My first projection method case





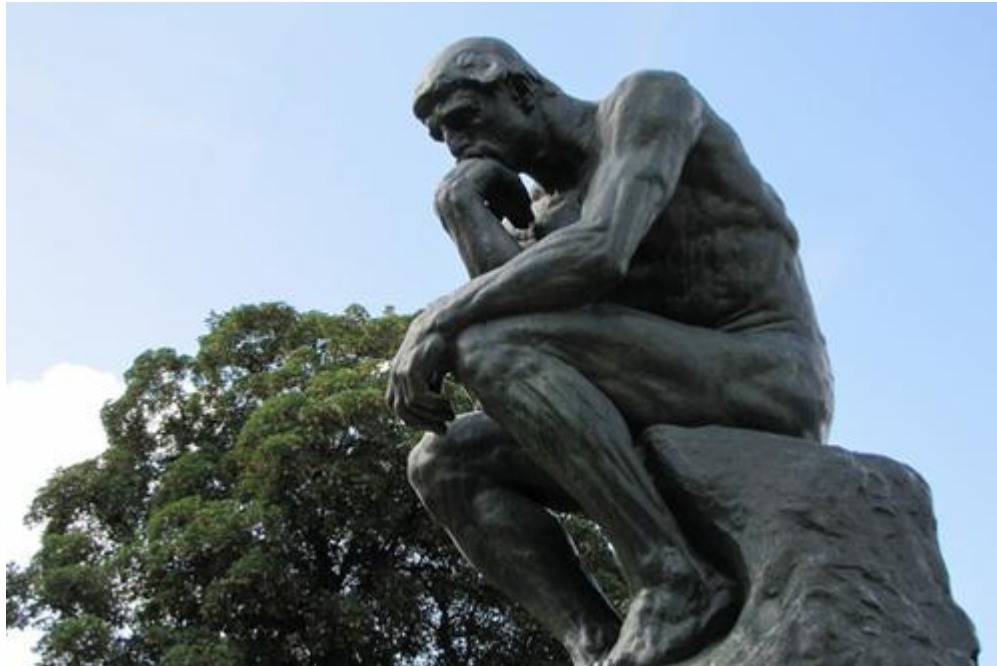
Another way to use the Projection Method



The last example – Design Fuel



Use of each indirect method of proof





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- The suspect maintains no books and records.
- The suspect's books and records are not available.
- The suspect's books and records are inadequate.
- The suspect withholds his or her books and records.
- The suspect's records appear to be complete, but in fact are not.



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SUMMARY



An Exercise



Preparing for Trial



Only an Accountant could catch Al Capone.



Department of the Treasury
Internal Revenue Service

SPECIAL AGENT

Preparing for Trial Net Worth

Have to prove:

- The probable non-compliance act (Actus Reus)
- The intent/knowledge (Mens Rea)
- The wealth (Quantum)
- The probable or likely taxable source (Source)

Preparing for Trial

4 Steps:

- The physical act
- The intention
- What one has earned
- The source

Preparing for Trial

A strong Method of proof prosecution relies on:

- Weight of the evidence
 - Documentation (sourcing)
- Presentation & Credibility
- Establishing the Opening Position

CAR TAX



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Investigative Techniques for the Cash Economy



- **Bentley Convertible Kørselsregnskab / Dagsregnskab**

- **Stelnr.**

Indreg. dato:

<u>Dato</u>	<u>Sted</u>	<u>K start</u>	<u>K slut</u>	<u>Antal km</u>
07-aug	Tyskland	4511	5811	1300
17-aug	Tyskland	6387	7671	1284
28-aug	Tyskland	8601	9432	831
29-aug	Tyskland	9432	10275	843
19-dec	Hamburg	14100	15280	1180
21-dec	Hamburg	15481	16689	1208
17-apr	Halmstad	0	0	331,4
23-apr	Hamburg	0	0	900,5
09-maj	Paris	30571	33125	2554
14-maj	Tyskland	33125	33930	805
15-maj	Tyskland	33930	34350	420
16-maj	Tyskland	34350	35125	775
19-maj	Tyskland	35170	35954	784
20-maj	Hamburg	35954	36900	946
21-maj	Tyskland	36900	37800	900
22-maj	Tyskland	37800	38500	700
22-maj	Langtur Europa	38500	46133	7633



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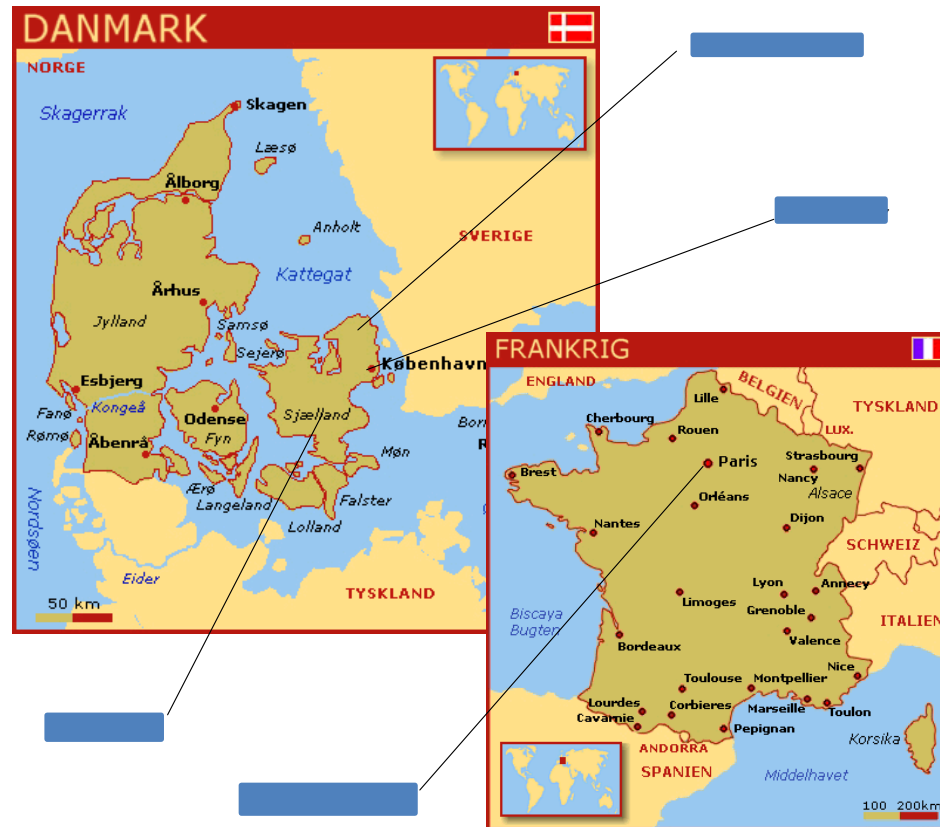
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Y	10-05-2008 08:50 A	DENMARK	10-05-2008 09:21 V	Denmark	20.80	10206.20
Y	10-05-2008 09:23 V	Den	10-05-2008 09:25 15	Denmark	1.00	10207.20
Y	10-05-2008 09:29 15	D	10-05-2008 09:48 15	Denmark	15.60	10222.80
Y	10-05-2008 10:04 15	Den	10-05-2008 10:10 V	Denmark	3.20	10226.00
Y	10-05-2008 10:11 V	Den	10-05-2008 10:11 0	Denmark	0.00	10226.00
Y	10-05-2008 10:22 0	Den	10-05-2008 10:25 0	Denmark	1.10	10227.10
Y	10-05-2008 10:25 0	Den	10-05-2008 10:26 0	Denmark	0.10	10216.00
Y	10-05-2008 10:26 0	Den	10-05-2008 10:26 0	Denmark	0.10	10216.00
Y	10-05-2008 10:30 0	Den	10-05-2008 10:40 0	Denmark	4.00	10220.00
Y	10-05-2008 10:38 0	Den	10-05-2008 10:41 K	Denmark	0.80	10227.90
Y	10-05-2008 10:40 0	Den	10-05-2008 11:11 0	Denmark	36.70	10256.60
Y	10-05-2008 11:47 F	Den	10-05-2008 15:47 F	Denmark	0.00	343.70
Y	10-05-2008 15:53 F	Den	10-05-2008 16:43 K	Denmark	51.10	10279.00
Y	10-05-2008 16:27 F	Den	10-05-2008 16:36 F	Denmark	9.10	352.80
Y	10-05-2008 16:36 F	Den	10-05-2008 16:36 F	Denmark	4.80	3188.30

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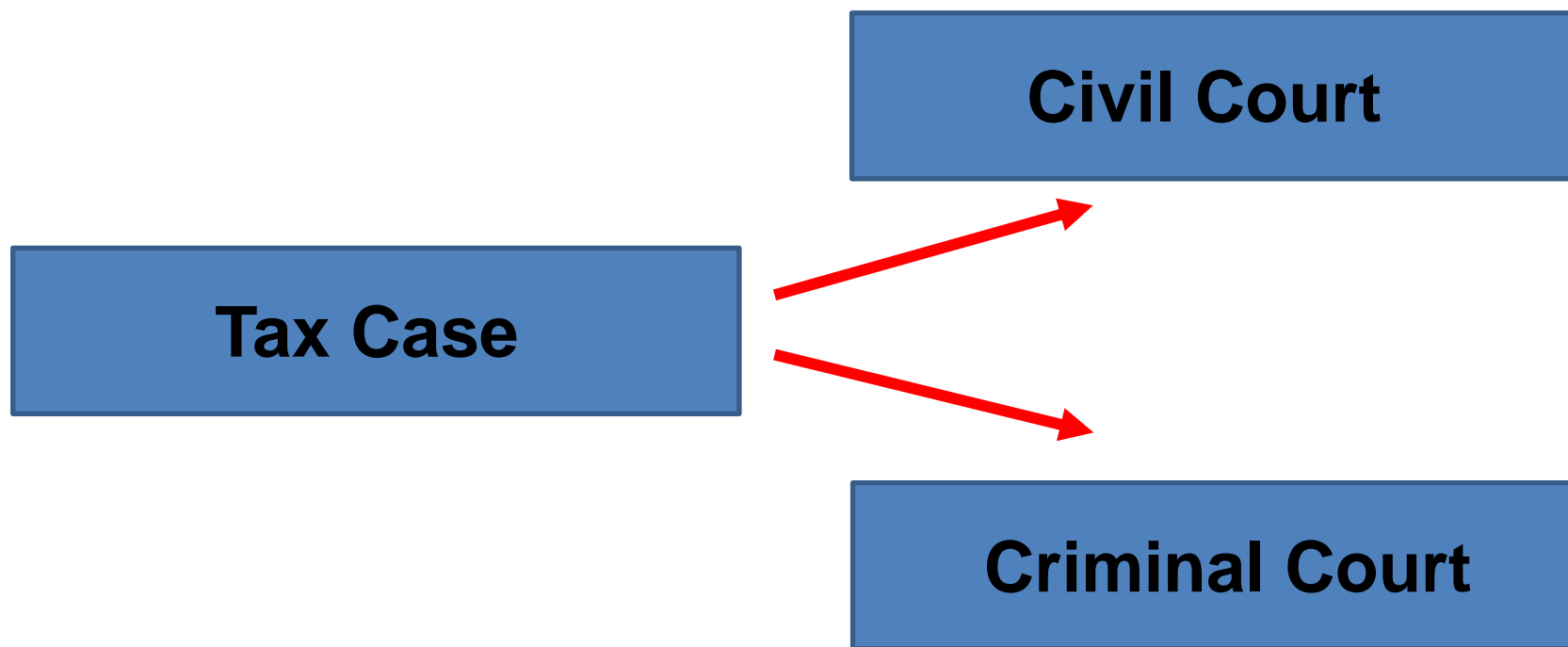
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Preparing for Trial

How do we use it?

- Civil cases
- Assistance requests to police
- Examples of cases



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Preparing for Trial

How have we used it in criminal cases?

- Examples of criminal cases from Denmark

You are
in bad
standing



**ANGLES
PLACE**

A wooden gavel with a curved handle and a flat head, resting on a metal scale. The scale has a circular dial with numbers. The background is a solid orange color.





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We have lost more than we have won



Common Defences

- Lack of Mens Rea
- Non-Taxable Sources
- Failure to establish the 'Likely Source'
- Opening Cash on Hand

Common Defences

- “Rights” Violations
- Blaming Others
- Lack in Continuity of Evidence
- Unclaimed Expenses



Witness in criminal cases – in a Danish Perspective

- You must testify as an employee of the Danish Tax Agency (you can't say no thank you) - can also be summoned if your employment ends.
- Just need to be called no later than 23.59 the day before unless you live more than 30 km from the court, then 3 days before.

Preparation of witness examination

- What does the prosecution expect from me?
- What do I expect the defender to ask?
- Do I have an overview of timelines and character gallery?
- Who in the Danish Tax Agency has done what, when and how?
- Do I know the result of the police investigation into the case? Is there symmetry between the tax case and the criminal case?
- Have any questions been asked during my investigation that need to be explained?
- Are there monetary differences between tax cases and criminal cases? What are the differences?



Witness in criminal cases – in a Danish Perspective

- Know your case, especially numerical statements and formalities.
- Seem confident - say good morning, think about your attire. Do not use filler words (lowers credibility).
- Think about your attitude.
- You shall only answer what you are asked and answer only if you are sure of the answer (or point out that there may be some uncertainty in the answer). It's okay if you can't remember all the details.



Witness in criminal cases – in a Danish Perspective

- You are welcome to take the time to think about the answer and you are welcome to ask for a break if it is a long interrogation.
- Have some standard answers ready if you need time to think, for example: "sorry, I did not quite understand the question will you repeat it", "I need to look in my case note before I answer", "sorry, I start right from the start by answering the question ”.
- You must not be in the court before you testify, but preferably after.



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Summary