



# Preparing for Trial



Only  
an Accountant  
could  
catch  
Al Capone.



# 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



# OECD International Academy for Tax Crime Investigation

## Investigative Techniques for the Cash Economy



- **Bentley Convertible Kørselsregnskab / Dagsregnskab**

- **Stelnr.**

**Indreg. dato:**

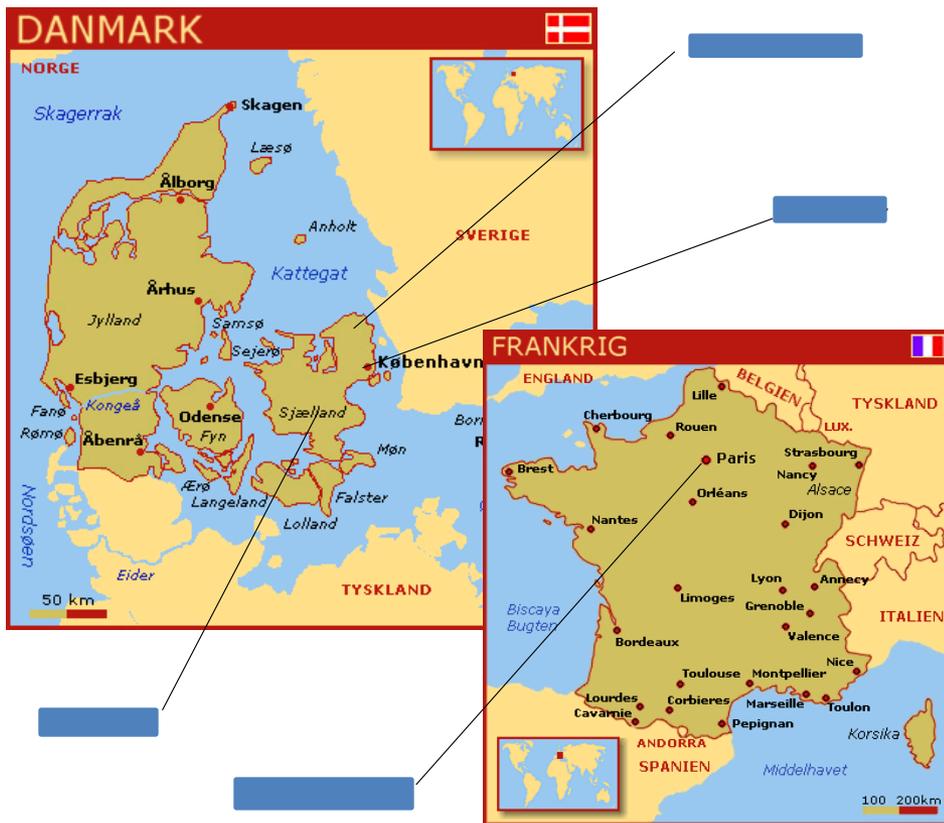
<u>Dato</u>	<u>Sted</u>	<u>K start</u>	<u>K slut</u>	<u>Antal km</u>
• 07-aug	Tyskland	4511	5811	<b>1300</b>
• 17-aug	Tyskland	6387	7671	<b>1284</b>
• 28-aug	Tyskland	8601	9432	<b>831</b>
• 29-aug	Tyskland	9432	10275	<b>843</b>
• 19-dec	Hamburg	14100	15280	<b>1180</b>
• 21-dec	Hamburg	15481	16689	<b>1208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





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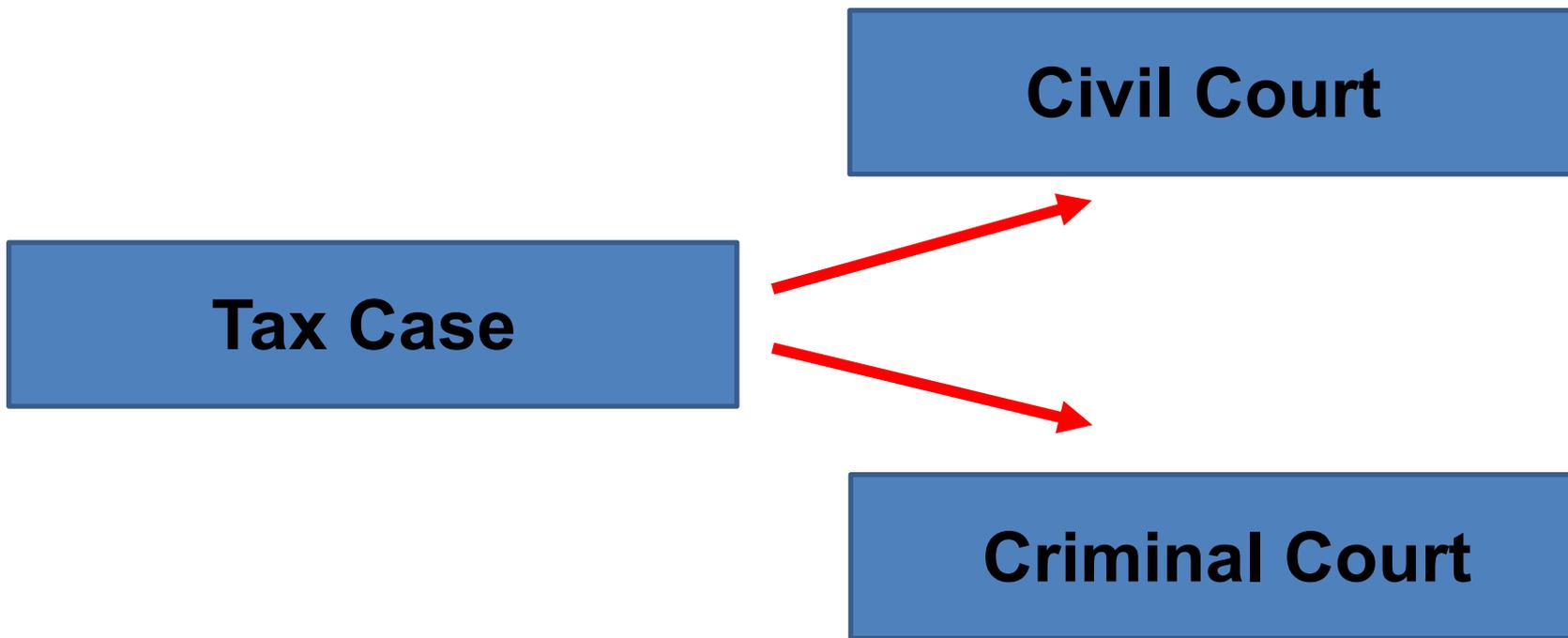
## Investigative Techniques for the Cash Economy





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*Investigative Techniques for the Cash Economy*



# 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



**ANGLES  
PLACE**





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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