

**Investigator as witness**

# **Challenges**

- 1. Weak evidence**
- 2. Not knowing the case by heart**
- 3. Nervousness**
- 4. Interrogations by defense lawyers**
- 5. Unexpected turns in facts or claims of the defendant**
- 6. Unexperienced prosecutors – no tax or case knowledge**
- 7. Judges have no tax knowledge**

## **Investigator before / at trial:**

- **Preparation of the statement – special topics or generell statement – deep file study**
- **Simulate the court situation with colleagues – let them challenge you**
- **Be aware of the weak points – mention them by yourself**
- **Discuss/prepare together with the prosecutor**
- **Try to be relaxed but not arrogant**
- **Respectful behaviour to judge/s / defense lawyer and defendant**

Any Questions?????

Thank you kindly for your  
attention!