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NEWSFLASH

A PLAN TO FIGHT AGAINST TAX FRAUD IN PREPARATION



«During the last presidential elections, a number of candidates proposed the creation of a Ministry dedicated to the fight against Fraud. It turns out that such Ministry already exists and is known as the "Ministry of Public Accounts"».

The tone was set by Gabriel Attal, Minister Delegate in charge of the Ministry of Public Accounts, during a debate organized by the Senate on 11 January: the government intends to fight massively against fraud, and in particular tax fraud.

However, this is nothing new as the government has been trying to enforce measures against tax fraud since 2018.

The most significant change is the "Bercy lock" reform, whereby the French tax authorities are now required to file a complaint when the amount of tax evaded, in accordance with two specific criteria, is greater than 100,000 euros.

And, in concrete terms, the government's efforts are bearing their fruits since, according to an information report published by the Finance Committee in October 2022, 1,620 cases of possible tax fraud were referred to the Public Prosecutor in 2021 compared to 932 in 2018, i.e. an increase of 74%.

Tax fraud, however, isn't the only means of fraud in the government's line of fire, it also aims to fight against all "types of frauds", including social and customs fraud, VAT fraud - currently estimated at 23 billion per year - and social security fraud, the government has definitely set its sights high.

A "fight plan" is being currently elaborated, according to Gabriel Attal, and should be ready before the end of the first quarter of 2023.

It remains to be seen what innovations this plan will bring for both natural and legal persons...

The time has come to strengthen repression.

This could not be truer given that the National Financial Prosecutor's Office has just published new guidelines on the implementation of a criminal procedure called the Public Interest Judicial Agreement.

One of the main elements of these guidelines is the full cooperation of the legal person with the public prosecutor if it wants to avoid being convicted and having to pay fines that could prove to be very high.

To be continued!

¹ <https://www.advant-altana.com/en/medias/alerte-la-fin-partielle-du-verrou-de-bercy-en-matiere-de-poursuites-penales-des-infractions-fiscales>

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