

Member States capabilities in fighting tax crimes			
Relevant legal definition(s) of tax-related offences			
Austria	Tax avoidance	Tax evasion	Money laundering
Legal text	N/C	Art. 33 of the Finanzstrafgesetz (Fiscal Offences Act)	Art. 165 Strafgesetzbuch (Criminal Code)
Nature of the offence	N/C	N/C	N/C
Objective element	N/C	<p>• <b>Tax evasion:</b> (1) Guilty of tax evasion shall be anyone who in violation of a fiscal duty of notification, disclosure or truthfulness intentionally brings about a reduction of taxes.</p> <p>(2) Guilty of tax evasion is also who intentionally</p> <p>a. brings about a reduction of value added tax (advance payments or credit) in breach of the obligation according to Art. 21 Value Added Tax Act of advance notification, or</p> <p>b. brings about a reduction of wage tax, of the employer contribution to the subsidy for family assistance or of additions to the employer contribution in breach of the violation to keep payroll accounts according to Art. 76 Income Tax Act and corresponding regulations and does not only consider this possible, but knows it. (...)</p> <p>(4) Guilty of tax evasion is also who intentionally brings about a reduction of taxes by using goods, for which a preferential tax treatment was allowed, for a different purpose as had been the condition for the allowance of the preferential tax treatment without notifying it to the tax authority beforehand.</p> <p>• <b>Tax fraud</b> (Article 39): (1) Guilty of tax fraud shall be anyone who commits an offence of tax evasion, smuggling, evasion of import or export duties or duty fencing according to Art. 37 para. 1 in case the imposition of penalty is exclusively reserved to the court and a. false or falsified documents, false or falsified data or other pieces of evidence are used, with the exception of untrue tax declarations, registrations, notifications, records and determinations of taxable income, which are to be provided according to tax, monopoly or customs law or</p>	<p>(1) A person who conceals property items that derive from the crime of another person, a criminal act against property of other persons punishable with a prison term of more than one year or from a criminal act pursuant to Art. 223, 224, 225, 229, 230, 269, 278, 288, 289, 293, 295 or 304 to 309, from a criminal act against the provisions of the law on intellectual property rights committed for profit or the financial crimes of smuggling or evasion of import or export taxes falling within the competence of the courts, or disguises the origin thereof, particularly by giving in legal relations false information regarding the origin or true nature of such property items, the ownership of or other rights to them, the right to dispose of them, their transfer or their location</p> <p>(...)</p> <p>(2) Likewise a person shall be punished, who conscientiously acquires property items deriving from a criminal act listed in para. 1 committed by another person, holds them in custody, invests, administers, converts, realizes or transfers them to a third party.</p> <p>(3) Likewise a person shall be punished, who conscientiously, acting on behalf or in the interest of a criminal organisation (Art. 278a) or a terrorist organisation (Art. 278b) acquires property items at the disposal of that organisation, holds them in custody, invests, administers, converts, realises or transfers them to a third party.</p> <p>(...)</p> <p>(5) A property item shall be deemed to derive from a criminal act when the perpetrator has obtained it through the criminal act or received it for its perpetration or if it represents the</p>
Mental element	N/C	Intention	N/C
Sanction	N/C	<ul style="list-style-type: none"> <li>• Fine of up to the twofold amount of the evaded taxes (or unjustified credits).</li> <li>• Imprisonment subject to Art. 15.</li> </ul>	Imprisonment up to 3 years
Other tax-related crimes		<ul style="list-style-type: none"> <li>• Smuggling and the evasion of import or export duties (Art. 35)</li> <li>• Avoidance of clearance; negligent reduction of import or export duties (Art. 36)</li> <li>• Duty Fencing (Article 37)</li> </ul>	

Aggravating / mitigating circumstances	N/C	<ul style="list-style-type: none"> <li>• Recurring perpetration to procure regular tax benefit (commercial perpetration)</li> <li>• Member of a gang or violent perpetration</li> </ul>	<ul style="list-style-type: none"> <li>• Threshold: items with a value exceeding EUR 50,000</li> <li>• Committed by organised criminal group</li> </ul>
Legal persons/natural persons			
Other information			

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Statistical data on tax avoidance, tax evasion and money laundering								
Austria	2010	2011	2012	2013	2014	2015	2016	Comments
<b>MONEY LAUNDERING</b>								
<b>FIU: Austrian FIU (A-FIU)</b>								
Human Resources	11	13	19	19	19	19	21	
Budget (€)								
Type of FIU								
<b>Total number of reports disclosed</b>	<b>3.010</b>	<b>2.085</b>	<b>1.796</b>	<b>2.183</b>	<b>2.301</b>	<b>2.383</b>	<b>2.822</b>	
Including Suspicious Activity Reports (SARs)								
Including Suspicious Transaction Reports (STRs)								
Including Unusual Transaction Reports								
Including Cash Transaction Reports								
Including Currency Transaction Reports								
Including External Transaction Reports								
<b>Audits conducted</b>								
<b>Court Cases</b>								
<b>Total number of proceedings started</b>								
Number of pending/unresolved court cases								
<b>Total number of convictions</b>	<b>24</b>	<b>13</b>	<b>23</b>	<b>15</b>	<b>46</b>	<b>58</b>	<b>36</b>	
Including of natural persons convicted								
Including of legal persons								
Number of court cases resolved with an acquittal								
Number of court cases resolved in another way								
<b>Number of court cases resolved in sentences</b>								
Amount of seized financial means								
Including natural persons								
Including corporate bodies								
Including fines								
Amount of fines								
Including imprisonment								
of which, conditional sentence								
of which, unconditional imprisonment								

OTHER TAX-RELATED OFFENCES								
<b>Tax administration</b>								
Human Resources		7.398	7.321	7.202	7.396	7.412	7.383	
Budget (€)	€ 449.410.000	€ 454.230.000	€ 498.050.000	€ 515.000.000	€ 526.000.000	€ 546.000.000	€ 655.000.000	Includes customs services
Number of cases investigated	155	150	139	136	150	152	447	Tax investigation service
Number of Tax Audits conducted	35.014	34.146	31.299	31.302	30.136	32.600	31.686	Tax offices and large taxpayer unit
Number of Site Visits								
Taxes Debited on the basis of Audits	€1.407.300.000	€1.978.530.000	€1.969.640.000	€1.639.720.000	€1.616.370.000	€1.861.210.000	€1.470.600.000	
Number of tax offences reported					6.327	6.429	6.052	
<b>Customs administration</b>								
Human Resources		1.551	1.520	1.489	1.495	1.500	1.471	
Budget (€)								
Number of cases investigated	1.013	1.072	1.145	1.132	1.027	1.102	1.102	
Taxes Debited on the basis of Audits	€6.600.000	€8.740.000	€71.130.000	€5.920.000	€9.870.000	€23.810.000	€8.900.000	

Number of tax offences reported					857	1.324	1.045	
<b>Court Cases</b>								
<b>Total number of proceedings started</b>					<b>317</b>	<b>379</b>	<b>264</b>	
Number of pending/unresolved court cases								
<b>Total number of convictions</b>					<b>164</b>	<b>162</b>	<b>171</b>	
Including of natural persons convicted								
Including of legal persons								
Number of court cases resolved with an acquittal					32	23	29	
Number of court cases resolved in another way					97	106	99	
<b>Number of court cases resolved in sentences</b>								
Amount of seized financial means								
Including natural persons								
Including legal person								
Including fines								
Amount of fines					€ 90.000.000	€ 480.900.000	€ 47.407.500	
Including imprisonment					211	537	563	Number of month
of which, conditional sentence					161	198	349	Number of month
of which, unconditional imprisonment					50	339	214	Number of month

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Austria	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	The Austrian Ministry of Finance downloaded a list of 124 names associated with Panama Leaks in April, 2016, each of which could be allocated to an Austrian tax identification number. The list has been examined thoroughly by the „SOKO Offshore“ (Special Commission). SOKO Offshore has been established by the Ministry of Finance, Anti-Fraud Division, and consists of IT experts, tax investigators and offshore-experts of the Audit Unit for Large Traders and has been working on offshore-leaks since 2013. After having supplemented the list with further details from databases, the local tax offices were informed.
Supervisory activities	
Investigations initiated	All cases are still under examination.
(Pre) trial proceedings initiated	
Fines and sentences	
Other information	