

Member States capabilities in fighting tax crimes

Relevant legal definition(s) of tax-related offences

	Tax avoidance	Tax evasion	Money laundering
Belgium	is understood as a legal act - unless deemed illegal by the tax authorities or, ultimately, by the courts - of using tax regimes to one's own advantage to reduce one's tax burden.	is defined as an illegal act of evading taxes by concealing income, earned either legally or illegally, from detection and collection by the tax authorities.	refers to acts involving the processing of proceeds of crime to conceal their illegal origin and bring them back into the legal economy.
Legal text	N/C	Belgian Income Tax Code	Law of 11 January 1993 on preventing use of the financial system for purposes of money laundering and terrorist financing
Nature of the offence	N/C	Criminal	Criminal
Objective element	N/C	Tax fraud: Violation of the tax law	<ul style="list-style-type: none"> • The conservation of transfer of money or assets for the purpose of concealing or disguising their illicit origin or assisting any person who is involved in the offence from which this money or these assets derive to evade the legal consequences of his actions • The acquisition, possession or use of money or assets known to be of illicit origin • Positive list describing when the origin of the money is illicit
Mental element	N/C	Fraudulently or with intent to harm (Article 449 of Belgian Income Tax Code)	N/C
Sanction	N/C	N/C	N/C
Other tax-related crimes		N/C	
Aggravating / mitigating circumstances	N/C	Committed by organised group	Committed by organised criminal group
Legal persons/natural persons		Also apply to corporate entities	Also apply to corporate entities
Other information			Punishes the laundering of the proceeds of any predicate offence, tax offences included

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Statistical data on tax avoidance, tax evasion and money laundering

Belgium	2013	2014	2015	2016	Comments
MONEY LAUNDERING					
FIU: Belgian Financial Intelligence Processing Unit Cel voor Financiële Informatieverwerking - Cellule de Traitement de Informations Financieres					The FIU is an independent administrative authority with legal personality, in charge of processing and forwarding information in order to combat money laundering and terrorist financing, including the financing of proliferation-sensitive activities or the delivery of nuclear weapon delivery systems.
Human Resources					Composed of legal and financial experts and a senior officer seconded from the federal police.
Budget (€)					
Type of FIU					Administrative
Total number of reports disclosed					
Including Suspicious Activity Reports (SARs)					
Including Suspicious Transaction Reports (STRs)					Receives STRs from disclosing institutions on the basis of which an analysis can be started.
Including Unusual Transaction Reports					
Including Cash Transaction Reports					
Including Currency Transaction Reports					
Including External Transaction Reports					
Audits conducted					
Court Cases					
Total number of proceedings started					
Number of pending/unresolved court cases					
Total number of convictions					
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					
Number of court cases resolved in sentences					
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					
Belgian Ministry of Finance					
Human Resources					
Budget (€)					
Number of cases investigated					
Number of Tax Audits conducted					Tax audits are performed by a subdivision of the Belgian Ministry of Finance. Tax fraud audits are performed by the Special Tax Inspectorate, also within the Belgian Ministry of Finance. When there is reasonable suspicion of money laundering or terrorism financing, obligation to transmit to the FIU.
Number of Site Visits					
Taxes Debited on the basis of Audits					
Number of tax offences reported					The Belgian Tax Administration may inform the Public Prosecutor of facts which are punishable under the tax laws, only with prior authorisation of the Regional Director. When a tax auditor suspects that there is a case of tax fraud, it can report, via a formal complaint or report, its suspicions to the Public Prosecutor.
Court Cases					The Public Prosecution Service has exclusive power to prosecute individuals and legal persons.
Total number of proceedings started					
Number of pending/unresolved court cases					
Total number of convictions					
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					
Number of court cases resolved in sentences					
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					

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Belgium	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	116 offshore companies from the Bahamas leaks are linked to Belgium, of which 92 have an address in Belgium.
Supervisory activities	
Investigations initiated	The information derived from the Panama Papers is in investigation. As of 14 December 2016, 174 files of the Panama Papers are in investigation by the Special tax Inspection. 15 of them are completed.
(Pre) trial proceedings initiated	
Fines and sentences	
Other information	