	Member	States capabilities in fighting tax crimes					
Relevant legal definition(s) of tax-related offences							
Estonia	Tax avoidance 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.	Tax evasion 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.	Money laundering 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	Taxation Act § 153 Penal Code § 389	Penal Code (Money laundering) § 394     Penal Code (Money laundering agreement) § 394				
Nature of the offence	N/C	Criminal     Misdemeanour There are no administrative offences in Estonia.	Criminal				
Objective element	N/C	<ul> <li>Misdemeanour: Failure to submit information to a tax authority intentionally or submission of false information if the tax or withholding obligation is deceased thereby or the claim for refund is increased</li> <li>Criminal: Failure to submit information or submission of incorrect information to tax authorities for the purpose of reduction of an obligation to pay a tax or obligation withhold, or increase a claim refund, if a tax liability or obligation to withhold is thereby concealed or a claim for return is unfoundedly increased by an amount corresponding to or exceeding major damage (damage between 40 000€and 400 000 €)</li> </ul>	Money laundering: The concealment or disguise of the true nature, source, location, disposition, movement, right of ownership or other rights related to property derived from criminal activity or property obtained instead of such property; the conversion, transfer, acquisition, possession or use of property derived from criminal activity or property obtained instead of such property for the purpose of concealing or disguising the illicit origin of the property or of assisting a person who is involved in criminal activity to evade the legal consequences of his or her action.  Money laundering agreement: Conclusion of an agreement for the purpose of execution of money laundering				
Mental element	N/C	N/C	N/C				
Sanction	N/C	<ul> <li>Misdemeanour: Fine up to 300 fine units (up to 32 000 €if committed by a legal person)</li> <li>Criminal: Pecuniary punishment or imprisonment up to 5 years (only pecuniary punishment if committed by a legal person)</li> </ul>	<ul> <li>Fine or</li> <li>Imprisonment up to 5 years</li> <li>Money laundering agreement: pecuniary punishment or imprisonment up to 1 year</li> </ul>				
Other tax-related crimes		<ul> <li>Failing to fulfil legal obligations relating to excise duty, tampering with or removal or replacement of a meter or preventive measure without permission of a tax authority</li> <li>Failure to comply with the obligations of the information provider and information source provided for in the tax information exchange act</li> <li>Obstruction of activities of tax authority</li> </ul>					
Aggravating / mitigating circumstances	N/C	Criminal: Damage above 400 000€	Committed by organised criminal group     Repetition     On a large scale basis				

Legal persons/natural persons	If money laundering is committed by a legal person, it is punishable by a pecuniary punishment.  If by a natural person, it is punishable by pecuniary punishment or imprisonment.  Money laundering agreement is punishable only to natural person.
Other information	A Court may, pursuant to the provisions of § 83 of Penal Code, apply confiscation of a property which was the direct object of the commission of money laundering. Court also may impose extended confiscation of assets or property acquired by the criminal offence pursuant to the provisions of § 83`2 of Penal Code.

## Member States capabilities in fighting tax crimes

Statistical data on tax avoidance, tax evasion and money laundering								
Estonia	2010	2011	2012	2013	2014	2015	2016 Comments	

MONEY LAUNDERING								
FIU: Rahapesu Andmeburoo Money Laundering Information Bureau								Independent structural unit of the Police and Border Guard Board and the Money Laundering and terrorist Financing Prevention Act regulates its functions.
Human Resources	17,	5 16,5	17,5	18,5	15,5	14,5	15,5	Number of personnel positions, as of Jan 1st
Budget (€)	€ 336.195,93	3 € 352.625,57	€ 371.211,76	€ 350.112,13	€ 386.797,08	€ 365.256,27	€ 379.130,23	3
Type of FIU	·	ĺ ,	ĺ	ĺ	Í	,	ĺ	Police
Total number of reports disclosed	13.65	13.536	12.157	11.224	11.204	8.204	5.525	5
Including Suspicious Activity Reports (SARs)								
Including Suspicious Transaction Reports (STRs)	5.033	5.988	6.776	6.637	7.413	5.733	3.618	Mainly dealt by the analysis division of the FIU.
Including Unusual Transaction Reports								
Including Cash Transaction Reports	8.622	7.548	5.381	4.587	3.791	2.471	1.907	
Including Currency Transaction Reports								
Including External Transaction Reports								
Audits conducted	143	56	39	54	112	66	80	The supervision division carries out both on-site and off site inspections of obliged entities
Court Cases							108	3
Total number of proceedings started								
Number of pending/unresolved court cases							13	3
Total number of convictions							95	5
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							68	3
Amount of seized financial means								
Including natural persons							35	5
Including corporate bodies							3	3
Including fines							8	3
Amount of fines								
Including imprisonment							30	
of which, conditional sentence								
of which, unconditional imprisonment								

OTHER TAX-RELATED OFFENCES								
Estonian Tax and Customs Board								Authority conducting tax related extra-judicial proceedings
Human Resources								
Budget (€)								
Number of cases investigated							45	
Number of Tax Audits conducted								
Number of Site Visits								
Taxes Debited on the basis of Audits		•						
Number of tax offences reported								

Court Cases	ĺ				l I
Total number of proceedings started				190	
Number of pending/unresolved court cases				10	
Total number of convictions				180	
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				54	Only 1/3 of the convictions resulted in sentences.
Amount of seized financial means					
Including natural persons				32	Number of persons
Including corporate bodies				7	
Including fines					Courts imposed pecuniary punishments from 4.000€to 40.000€
Amount of fines					
Including imprisonment				27	
of which, conditional sentence					
of which, unconditional imprisonment					

## Member States capabilities in fighting tax crimes

Estonia	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	
Supervisory activities	
Investigations initiated	
(Pre) trial proceedings initiated	There are not any proceedings commenced or planned currently by the prosecutor's office, although Tax and Customs Board is currently commencing pre-trial proceedings in one case related to Panama papers leakage. Pursuant to § 26 subsection 1 of the Taxation Act, the tax authorities and officials and other staff thereof are required to maintain the confidentiality of information concerning taxable persons, including all media (decisions, acts, notices and other documents) concerning the taxable persons, information concerning the existence of media, business secrets and information subject to banking secrecy, which is obtained by the authorities, officials or other staff in the course of verifying the correctness of taxes paid, making an assessment of taxes, collecting tax arrears, conducting proceedings concerning violations of tax law or performing of other official or employment duties. Therefore it is not currently possible for the Tax and Customs Board to disclose more specific information about this case.
Fines and sentences	
Other information	