

Member States capabilities in fighting tax crimes			
Relevant legal definition(s) of tax-related offences			
	Tax avoidance	Tax evasion	Money laundering
<b>Finland</b>	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	<ul style="list-style-type: none"> <li>• Criminal Code of Finland - Chapter 29 on offences against public finances</li> <li>• Act on Assessment Procedure</li> </ul>	Chapter 32 of the Criminal Code - receiving and money laundering offences
Nature of the offence	N/C	N/C	N/C
Objective element	Act on Assessment procedure: If a situation, transaction or measure has artificially been given a legal form, which does not correspond to the actual economic substance, true nature or purpose of the matter, taxation should be carried out as if the correct form had been used. If the price for sales of goods or services, other compensation, or due date for payment has been agreed or established at an amount lower than what may be considered reasonable, or if some other measure has been taken for the manifest purpose of reducing the tax to be paid, the tax authority may estimate the amount for which the tax should be paid, thus using the actual values for an income or an asset.	<ul style="list-style-type: none"> <li>• Tax fraud: A person who gives taxation authority false information on a fact that influences the assessment of tax; files a tax return concealing a fact that influences the assessment of tax; for the purpose of avoiding tax, fails to observe a statutory duty pertain to taxation that is of significance in the assessment of tax; or otherwise acts fraudulently; and thereby causes or attempts to cause a tax not to be assessed, a tax to be assessed too low or a tax to be unduly refunded.</li> <li>• Tax violation: A person who, in order to gain financial benefit for himself or herself or another, fails to pay in time for a reason other than insolvency or a stay on payments, a tax listed in section 4.</li> </ul>	A person who receives, uses, converts, conveys, transfers or transmits or possesses property acquired through an offence, the proceeds of crime or property replacing such property in order to obtain benefit for himself or herself or for another or to conceal or obliterate the illegal origin of such proceeds or property or in order to assist the offender in evading the legal consequences of the offence or; conceals or obliterates the true nature, origin, location, or disposition of, or rights to, property acquired through an offence, the proceeds of an offence or property replacing such property or assists another in such concealment or obliteration.
Mental element	N/C	N/C	<ul style="list-style-type: none"> <li>• Negligence (mitigating circumstance)</li> <li>• Intent</li> <li>• Particularly intentional (Aggravating circumstance)</li> </ul>
Sanction	N/C	<ul style="list-style-type: none"> <li>• Fine or</li> <li>• Imprisonment up to 2 years</li> </ul>	<ul style="list-style-type: none"> <li>• Fine or</li> <li>• Imprisonment up to 2 years</li> </ul>
Other tax-related crimes		Surtax: minor error or omission	
Aggravating / mitigating circumstances	N/C	<ul style="list-style-type: none"> <li>• Considerable benefit is sought</li> <li>• Committed in a particularly methodical manner</li> <li>• Repetition</li> </ul>	<ul style="list-style-type: none"> <li>• The property acquired through the offence has been very valuable</li> <li>• The offence is committed in a particularly intentional manner</li> </ul>
Legal persons/natural persons			
Other information			Attempt is also punishable

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Statistical data on tax avoidance, tax evasion and money laundering

Finland	2010	2011	2012	2013	2014	2015	2016	Comments
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MONEY LAUNDERING

<b>FIU: Rahanpesun selvittelykeskus (RAP)</b>								Office for handling STRs/CTRs, detecting and preventing money laundering and terrorist financing
Human Resources							30	plus 3 in tax, number seems somewhat low
Budget (€)								Unfortunate that no data was submitted
Type of FIU								Police
<b>Total number of reports disclosed</b>								
Including Suspicious Activity Reports (SARs)								
Including Suspicious Transaction Reports (STRs)						1.000		Unfortunate that only a figure for 2015 is reported
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>							61	
Number of pending/unresolved court cases						46	48	
<b>Total number of convictions</b>								
Including of natural persons convicted								
Including of legal persons								
Number of court cases resolved with an acquittal							20	
Number of court cases resolved in another way							16	
<b>Number of court cases resolved in sentences</b>							23	
Amount of seized financial means								
Including natural persons							63	(number of person convicted)
Including corporate bodies							0	
Including fines								
Amount of fines								
Including imprisonment								
of which, conditional sentence								
of which, unconditional imprisonment								

OTHER TAX-RELATED OFFENCES

<b>Tax Avoidance Unit: Grey Economy Information Unit</b>								Government body established by statute to promote and support the combating of the grey economy (information dissemination).
Human Resources								
Budget (€)								
Number of cases investigated								
Number of Tax Audits conducted <i>on the grey economy</i>	circa 700	732	725	688	713	1.041		
Taxes Debited on the basis of Audits <i>on the grey economy</i>	€70.000.000	€57.000.000	€61.000.000	€66.000.000	€66.000.000	€58.000.000		

Number of obligation compliance reports produced for Finnish tax and customs authorities (amongst other authorities)						202.184		The obligation compliance reports prepared by the unit provide the authorities with information about the operations of organisations and the activities of the persons connected with them, finances and connections of organisations and the way in which organisations manage their obligations concerning taxes and other fees under public law.
<b>Tax Evasion Unit: Tax Administration control measures</b>								Carries out proactive Risk Based Auditing (using risk management methods, based on the monitoring and study of tax declaration and payment behaviour).
Human Resources								
Budget (€)								
Number of cases investigated	671	710	789	852	931	957		
Number of Tax Audits conducted		3.427	3.151	3.362	4.666	4.589		
Number of Site Visits				491	2.021	784		
Taxes Debited on the basis of Audits	€291.000.000	€ 311.000.000	€10.000.000	€10.000.000	€405.000.000	€444.000.000		
Number of tax offences reported	393	418	470	527	520	550		Mainly tax fraud, the growing majority of which is aggravated tax fraud - to circa. 80% in 2015)
<b>Customs Unit: Finnish Customs</b>								
Human Resources								
Budget (€)								
Number of tax cases investigated	643	551	529	557	824	856		The majority of which is petty tax fraud
Taxes Debited on the basis of Audits								
Additional recovery resulting from corporate audits and documents controls carried out by the Finnish Customs	€17.600.000	€13.900.000	€25.300.000	€9.000.000	€19.700.000	€64.800.000		
Number of tax offences reported								
<b>Court Cases</b>								
<b>Total number of proceedings started</b>								
Number of pending/unresolved court cases								
<b>Total number of convictions</b>	<b>328</b>	<b>472</b>	<b>366</b>	<b>341</b>	<b>655</b>	<b>301</b>		
Including of natural persons convicted								
Including of legal persons								
Number of court cases resolved with an acquittal	28	46	51	57	30	29		
Number of court cases resolved in another way								
<b>Number of court cases resolved in sentences</b>	<b>300</b>	<b>426</b>	<b>315</b>	<b>284</b>	<b>625</b>	<b>272</b>		
Amount of seized financial means								
Including natural persons								
Including legal person								
Including fines	35	53	29	25	25	23		
Amount of fines								
Including imprisonment	173	214	179	157	157	177		
of which, conditional sentence	155	186	154	144	115	153		
of which, unconditional imprisonment	18	28	25	13	42	24		

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Finland	Interventions in response to the publication of the Panama Papers
Processing and analysing the Panama Papers data	
Supervisory activities	
Investigations initiated	Dozens of investigations, including full audits, desk audits and third party tax audits for comparative data.
(Pre) trial proceedings initiated	
Fines and sentences	
Other information	