

Report to the Federal Parliament: Amicable settlements in criminal tax cases



The Belgian Court of Audit examined how proposals for amicable settlements in tax cases are processed and recorded by tax authorities. It also verified whether the conclusion of amicable settlements contributes to a fair tax policy.

The Court found that the way tax authorities currently record and report amicable settlements is inadequate, making it impossible to carry out ex post checks. An increased transparency and confidence in the system can only be guaranteed through correct recordings and the provision of the required documents. The Court of Audit therefore recommended that tax authorities work more closely with the Ministry of Justice and draw up a Data Exchange Protocol.

Moreover, the Court emphasised that amicable settlements in tax cases are a powerful and essential tool in the fight against tax fraud. The audit showed that such settlements are applied in both large and small cases and that the penalties imposed are proportionate to the fraud committed. Nevertheless, the Court noted that their use remains mainly concentrated in a limited number of jurisdictions.