

The FIOD visit

Introduction

This memorandum addresses the situation in the event of a criminal investigation by the FIOD (Fiscal Intelligence and Investigation Service). Different rules apply (in part) to tax audits; reference is made to [REDACTED]

[REDACTED]

The FIOD announces itself

Ask whom they are looking for. If that person is not present, suggest that they return at another time, although they will usually wish to speak to a substitute or a manager.

[REDACTED]

Substantive contact with the FIOD

After verifying the identity of the officers, it is advisable to first consult a tax lawyer. In such a situation, you should therefore (with reasons) request a postponement of any meeting to a more convenient time.

[REDACTED]

It is not advisable to engage in discussions with the FIOD on your own. [REDACTED]

[REDACTED]

Interrogation of a suspect

Ask the FIOD whether you are being questioned as a suspect or as a witness. If you are a suspect, ask what you are suspected of.

[REDACTED]

Interrogation of a witness

A witness is likewise not obliged to answer questions from FIOD officers and cannot be compelled to undergo questioning [REDACTED]

[REDACTED]