

Cooperation between departments and directorates involved in the fight against fraud

Collaboration between the Tax administration and Customs

The strengthening of cooperation against tax and customs fraud materialized by concluding March 3, 2011 a national agreement with the General Directorate of Customs and Excise (DGDDI), locally and throughout the national territory.

The focus is on strategic areas of cooperation with a strong positioning on the most serious frauds (including VAT fraud or international tax evasion and the use of tax havens) and mutual access to extended computer applications of the two partner-directorates. Sharing of information and training for the benefit of the agents of both directorates were also part of the national agreement.

Cooperation with social welfare agencies

Cooperation between the DGFIP and welfare agencies rests on four pillars:

- **A shared commitment by all stakeholders:** On April 3rd 2008 a national agreement between the Tax administration, the management of social security and the national social protection bodies was signed (cooperation framework, available to date in fifty *départements*);
- **Orientation:** cooperation in the fight against fraud affecting public finances is the subject of an annual national plan approved by the National Committee for the Fight against Fraud (CNLF);
- **A relay at the territorial level:** work falls on the departmental committees for the fight against fraud (CODAF), under the co-chairmanship of the prosecutor and the prefect;
- **Decomartmentalization of information:** the rules on the right of communication and on the waiver of professional confidentiality were part of many laws to allow the auditing authorities to exchange information relevant to their mission.

Relations with the Ministry of Interior

More than 150 agents of the DGFIP tax audit teams exercise daily their functions in the premises of the Ministry of Interior in support of judicial police agents and officers.

This old collaboration with the Ministry of Interior is marked by the presence of 50 officers within the National Economic Investigation Brigade (BNEE) created in 1948. The BNEE provides technical assistance and contributes to the programming of external tax audits. The collaboration with the Ministry of Interior was enhanced through:

- Regional intervention groups (GIR) whose action was reaffirmed by inter-ministerial circular of March 2nd 2010 and whose area of responsibility is the fight against underground economy and organized crime;
- The creation of the National Brigade of repression of tax crime (BNRDF) within the Central Directorate of the Judicial Police on November 5th 2010. In this context, the DGFIP officers

were appointed judicial tax officers and implement judicial proceedings of tax investigations. The BNRDF was created in 2010 to fight against the complex tax fraud. At the end of 2012, its scope was extended to all the maneuvers set up to mislead the administration, including false residency abroad.