

Guidelines for FIOD Visit (Raid)

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I. Purpose

1.1 In the Netherlands the FIOD is the institution who investigates (tax) fraud cases. These guidelines have been created to provide employees of a company with quick and ad-hoc information on how to act during an unexpected visit from the FIOD (such as a raid) in emergency situations.

II. For the Reception

2.1 Request identification from the officers (usually this is a card indicating they work for the FIOD). If possible, make a copy of it. If this is refused, note as many details as possible from the card shown.

2.2 Ask the officers about the nature and purpose of their visit (*Who they want to speak with and/or what is the goal of their visit?*) and note this down.

2.3 Have the officers take a seat in a tidy meeting room or waiting area and possibly offer them a coffee/tea. Avoid, as much as possible, having FIOD officers sit in a waiting area where colleagues or other customers are present or walking around.

[Note: During a raid, this may not be possible, but it is recommended to aim for this as much as possible.]

2.4 Call the director, branch chairman, or the coordinator designated within your company for such matters. It is advisable to involve a tax lawyer as soon as possible (tel. Debbie Liem, VDB Advocaten: +31-631969502).

[Note: It is recommended, if possible, not to immediately send the person being asked for to the FIOD officers, but instead to have a senior employee engage with the FIOD officers so this senior employee can manage/coordinate the situation (as described below).]

III. For Those Speaking to the FIOD

3.1 Ensure that you talk to the FIOD together with a colleague, so that one of you can write down the statements made by the FIOD.

3.2 Ask the following questions:

- What is your name and what are your contact details?
- What is the reason and legal basis for your visit?
- What is the status of the company in your investigation and/or what is the status in the investigation of the employees who the FIOD is asking for?

3.3 If the FIOD requests a statement: Do not let anyone in your company provide a statement at this stage. Be prepared that your company and employees might feel a natural inclination to cooperate by providing a statement. However, the most important advice from these guidelines is not to cooperate in giving a statement until a lawyer has provided guidance. At this stage, a witness is not obligated to give a statement, and a suspect has the right to remain silent. Coach your colleagues not to cooperate in giving a statement until they have spoken to a lawyer.

3.4 If the FIOD requests (digital) documents:

- In principle, you are obligated to cooperate;
- Request a copy of the order/demand. If the demand is made orally, ask for a written record of it (for example, in the form of an official report);
- Try to agree on a timeline for providing the requested information;
- Check if the name on the demand is correct;
- Never provide more information than requested;
- Do not provide documents originating from or addressed to a notary, lawyer, or doctor;

- Check if the demand imposes a confidentiality obligation on you(r company). If so, ensure that no one in your company shares information with third parties about the contact with the FIOD;
- Do not answer substantive questions about the case or the documents/data to be delivered;
- Record what is handed over or, if possible, make a copy.

3.5 Call a tax lawyer as soon as possible (VDB Advocaten, Debbie Liem: +31-631969502).
