



TRANSPARENCY INTERNATIONAL LUXEMBOURG

The press review

8-20 May 2013

Prepared by Transparency International Luxembourg

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Contre la fraude fiscale

14 mai 2013 09:01; Act: 14.05.2013 10:19

Pour Frieden, il faut «les mêmes règles partout»

Luc Frieden se réunit ce mardi avec les autres ministres européens des Finances pour avancer dans la lutte contre la fraude fiscale, et cela avant un sommet européen sur le sujet, la semaine prochaine.



Luc Frieden estime «essentiel d'avoir les mêmes règles partout si nous voulons être efficaces». (photo: AFP)

Si l'ordre du jour de la réunion s'annonce varié, de l'union bancaire au budget européen, ce sont les sujets fiscaux qui devraient occuper la plus grande partie des débats ce mardi à Bruxelles. Le moment s'y prête, après [les révélations d'OffshoreLeak](#) sur des détenteurs de comptes dans des paradis fiscaux. Le président de l'UE, Herman Van Rompuy, s'est d'ailleurs invité au petit-déjeuner des ministres pour évoquer le sujet, une façon de «mettre la pression maximum pour que les choses soient traitées au niveau ministériel» et que les arbitrages ne soient pas renvoyés aux dirigeants lors du sommet du 22 mai, selon une source diplomatique européenne. Diaporama [Luxembourg impliqué dans le «Offshore-Leaks»](#)

Les ministres des Finances des 27 «auront la possibilité de traduire des paroles en actes et n'auront plus d'excuses s'ils ne le font pas», a résumé la semaine dernière le commissaire

européen chargé de la Fiscalité, Algirdas Semeta. Le premier défi sera d'obtenir l'unanimité des ministres sur la révision d'une directive européenne, dite sur la fiscalité de l'épargne. En souffrance depuis 2008, elle prévoit l'échange automatique d'informations sur les intérêts versés à des personnes physiques non résidentes. La Commission souhaite la renforcer et en étendre le champ d'application, notamment à l'assurance vie.

«Nous devons avancer»

«Cela fait plusieurs années que l'Union européenne place le principe de l'échange automatique d'informations au cœur de son approche. Il importe d'étendre cette mesure à toutes les formes de revenus», a écrit le président de la Commission, José Manuel Barroso, dans une lettre adressée la semaine dernière aux dirigeants européens. Mais la levée du secret bancaire n'est pas encore acceptée par tous, et deux pays ont bloqué jusqu'ici l'adoption de la directive révisée.

Si le Luxembourg semble prêt à aller de l'avant, l'Autriche fait preuve de résistance. Son chancelier, Werner Faymann, s'est dit prêt à négocier, mais sous certaines conditions: conserver le secret bancaire pour les résidents autrichiens et ne pas toucher aux accords bilatéraux de Vienne avec la Suisse et le Liechtenstein sur l'échange de données bancaires. Pour le ministre français, Pierre Moscovici, il faut pourtant être capable, «dès mardi, d'arriver à un accord de principe».

«Nous devons avancer, c'est à la fois un impératif moral et une question d'efficacité économique, car il faut bien réduire les déficits, et l'évasion fiscale est une façon d'échapper à la contribution nationale», a-t-il insisté lundi. Pour mieux lutter contre la fraude, les Européens entendent aussi renégocier leurs accords fiscaux avec des pays tiers. Dans cette optique, ils devraient accorder mardi à la Commission européenne un mandat pour engager des négociations avec la Suisse, Andorre, Monaco, Saint-Marin et le Liechtenstein.

«Essentiel d'avoir les mêmes règles partout»

Le Luxembourg, jusqu'ici réticent, a là encore récemment changé son fusil d'épaule. «Nous pouvons donner notre accord aujourd'hui, parce que l'objectif d'un échange automatique d'informations est introduit dans le mandat, ce qui n'était pas le cas par le passé», a expliqué lundi le ministre luxembourgeois des Finances, Luc Frieden. Il a jugé «essentiel d'avoir les mêmes règles partout si nous voulons être efficaces». «L'objectif est de parvenir à des accords ambitieux de partage d'informations», explique M. Semeta. Bruxelles veut notamment pouvoir s'attaquer aux sociétés écrans qui dissimulent le réel bénéficiaire des fonds soustraits au fisc.

Les ministres pourraient aussi discuter de l'initiative de cinq grands pays - France, Allemagne, Royaume-Uni, Italie et Espagne -, qui ont demandé à la Commission européenne la mise en place d'un «Fatca» européen, sur le modèle de la loi américaine qui permet d'obtenir toutes les informations sur tous les comptes bancaires, les placements et les revenus à l'étranger de tous les contribuables américains. Mi-avril, les pays du G20 ont «exhorté» la communauté internationale à s'attaquer aux racines du secret bancaire en faisant de l'échange automatique d'informations la «règle générale».

(L'essentiel Online/afp)

Services secrets

17 mai 2013 18:26; Act: 17.05.2013 18:31

Un trafic de voitures au sein du SREL?

LUXEMBOURG – Des agents auraient pendant plusieurs années acheté et revendu des voitures de fonction. La question est de savoir dans quelle poche est retombée l'argent.



La vraie question est de savoir qui a réellement profité de la marge sur la vente des voitures.
(photo: dr)

Selon une information du [Lëtzebuenger Land](#) rapportée ce vendredi, le SREL aurait acheté de manière régulière et à des prix avantageux (40% moins cher que les prix du marché) des BMW et des Mercedes à un intermédiaire allemand dans des laps de temps très courts. Les véhicules auraient ensuite été revendus 20% plus chers que le prix de l'achat.

Diaporama [L'affaire des écoutes des services secrets en images](#)

«Le dispositif incriminé n'est en lui-même pas irrégulier et permet de financer la nécessaire rotation des voitures affectées au Service de renseignement, à l'instar de la pratique suivie par certains services étrangers, à des conditions budgétaires favorables», explique le ministère d'État dans un communiqué. En effet, il n'y aurait rien d'illégal dans cette pratique.

D'autres agents?

La vraie question est de savoir qui a réellement profité de la marge sur la vente des voitures. Le ministère d'État confirme qu'il y aurait eu des abus «en vue d'une utilisation privée». Il précise également que depuis 2010 les contrôles ont été renforcés et qu'un agent du SREL fait l'objet d'une procédure disciplinaire pour la vente de plusieurs voitures.

Reste à savoir si l'argent récolté est allé dans les caisses des services secrets ou dans celles de l'agent en question et si d'autres agents ont profité personnellement des ventes.

(NS/L'essentiel Online)

Regional/International

theguardian

Offshore secrets



100 of UK's richest people concealing billions in offshore tax havens

Global investigation gets under way as HM Revenue and Customs acts on leaked data

[The Guardian](#), Thursday 9 May 2013 21.17 BST



HMRC has warned alleged tax evaders they may face 'criminal prosecution or significant penalties' Photograph: Michael Kemp/Alamy

More than 100 of Britain's richest people have been caught hiding billions of pounds in secretive offshore havens, sparking an unprecedented global tax evasion investigation.

George Osborne, the chancellor, warned the alleged tax evaders, and a further 200 accountants and advisers accused of helping them cheat the taxman: "The message is simple: if you evade tax, we're coming after you."

HM Revenue & Customs warned those involved, who were named in offshore data first offered to the authorities by a whistleblower in 2009, that they will face "criminal prosecution or significant penalties" if they do not voluntarily disclose their tax irregularities, as the UK steps up its efforts to clamp down on avoidance ahead of the G8 summit in June.

The 400-gigabyte cache of data leaked to the authorities is understood to be the same information seen by the Guardian in its [Offshore Secrets series](#) in November 2012 and March this year. It reveals complicated financial structures using companies and trusts stretching from Singapore and the British Virgin Islands to the Cayman Islands and the Cook Islands.

The Treasury is working in collaboration with American and Australian tax authorities in the biggest ever cross-border tax evasion investigation, and warned that the alleged evaders may be publicly named and shamed if they fail to come clean and explain their tax affairs.

Osborne described the data as "another weapon in [HMRC's](#) arsenal" in the fight against global tax evasion. HMRC added it "reveals extensive use of complex offshore structures to conceal assets by wealthy individuals and companies".

The Revenue said it was continuing to analyse the material, the equivalent of more than 200 lorry-loads of printed A4 sheets, but it has already "identified over 100 people who benefit from these structures". A number of those "had already been identified and are under investigation for offshore tax evasion".

It urged those who use offshore tax structures to urgently review their taxation arrangements to ensure they comply with the law, and encouraged those that don't to ensure "early disclosure of tax irregularities. Failure to do so may result in a criminal prosecution or significant financial penalties and the possibility of their identities being published," HMRC warned.

It is also investigating more than 200 UK accountants, lawyers and other professional advisers named in the data as advising the wealthy on setting up the elaborate offshore tax arrangements. HMRC declined to name any of the individuals, advisers or companies it is investigating.

An HMRC source said it was first offered a "taster" of the cache in 2009, but received the bulk in late 2010. A spokesman declined to state if it paid a reward to the whistleblower.

The Guardian, BBC Panorama and the International Consortium of Investigative Journalists (ICIJ) have been releasing details of UK citizens and companies acting as offshore middlemen.

Gerard Ryle, director of the ICIJ, said he expected the collaboration between taxmen in the UK, US and Australia to lead to "the largest tax investigation in history".

He added: "We know from the data we obtained there are names of people from more than 170 countries. Some are prominent citizens – politicians, celebrities, businessmen, the elite of some societies.

"To have three major tax agencies collaborating – with the possibility of many more doing the same – is potentially a major blow to the secrecy of offshore jurisdictions."

Among those identified by ICIJ data in the joint investigation was James Turner of York-based company formation agents Turner Little, who told undercover reporters how to set up a foundation in Belize: "It doesn't link back to you, it doesn't link back to your family. So it gives you complete confidentiality."

A representative of Atlas Corporate Services, another company run by Britons but operating from Mauritius, explained to reporters how to avoid tax on a hypothetical £6m sitting in a Swiss bank account. He suggested, "off the record", that they use an offshore entity in Panama. "If there's a tax issue ... they won't disclose any information on that foundation under Panamanian law," he said.

Another middleman, Russell Lebe of Readymade Companies Worldwide, advising a reporter posing as an Indian businessman, assured his client that "If we were approached by the Indian tax authority ... and they're doing tax evasion, we wouldn't give a monkey's."

The Guardian, in its investigation, identified 28 individuals with ties to the UK acting as "sham" directors for more than 21,000 companies across the world, keeping the true owners of the companies off official paperwork and thus making them invisible to authorities.

However, there is no suggestion that any of the individuals identified in the Guardian/ICIJ investigation are among those being examined by HMRC.

Jenny Granger, HMRC's director general for enforcement and compliance, cautioned that not all the individuals using offshore accounts were seeking to evade tax. "There is nothing illegal about an international structure, especially in a globally integrated economy and these arrangements may be perfectly legitimate and may have already been declared to HMRC," she said. "However, they may involve tax evasion, avoidance or other serious offences by taxpayers. What has got to stop is using offshore structures to illegally hide assets and income."

David Cameron has pledged to make tackling the "staggering" levels of tax evasion a key priority of the UK's presidency of the G8 this year. The EU will hold a summit on tax evasion on 22 May. It will be followed by a G8 summit under British chairmanship in June.

Business Published on 13.05.13 08:28

EU ministers to thrash out tax clampdown **"It is vital that both developed and developing countries collect the tax that is due to them"**



Photo: AFP

(AFP) As tens of millions languish on the dole with EU austerity blamed for deepening recession, finance ministers will switch their focus Tuesday from bailout negotiations to the pursuit of a trillion-euro annual tax-fraud bounty.

European Union governments are looking to ready a package that will scrap national banking secrecy laws, and are called to overcome holdout opposition from Austria after Luxembourg said it would loosen its policies at a May 22 summit of leaders on the issue.

The drive to uncover revenues stashed away in offshore accounts is backed by other non-EU governments in the Group of 20 major international economies.

On Friday at G7 talks in England, ministers including US Treasury Secretary Jacob Lew firmed up their commitment to combatting tax evasion, which is illegal, and tax avoidance, which occurs when individuals and companies take advantage of legal loopholes.

Britain has made the issue a priority of its presidencies of the G7 and G8, and Britain's Chancellor of the Exchequer George Osborne said: "It is vital that both developed and developing countries collect the tax that is due to them."

The ministers are meeting on Tuesday following talks among the 17 eurozone states on Monday evening taking stock of progress on bailouts for Cyprus and Greece.

Austria is seeking a compromise that would preserve banking secrecy for its nationals but open accounts held by foreigners to scrutiny.

Chancellor Werner Faymann and domestic rivals have said three conditions must be met however, including respecting Austria's bilateral tax agreements with Switzerland and Liechtenstein, and a requirement that authorities identify the financial owners of shell corporations and trusts.

A statement from Vienna also reiterated that "Austrian banking secrecy for resident taxpayers must not be affected."

The Alpine republic, especially its vocal Finance Minister Maria Fekter, has repeatedly called for closer investigations of "the real tax havens", citing British-dependent territories such as the Channel Islands, Gibraltar and the Cayman Islands.

She has previously also warned that the clampdown on money-laundering risks freeing governments to "snoop" into bank accounts.

EU Tax Commissioner Algirdas Semeta has said he expected a breakthrough on the automatic sharing of customer bank data.

Agreement is expected on a legal update covering savings taxation that has been stalled since 2008, plus a mandate to negotiate with Switzerland and other third parties on the exchange of bank account information.

European Commission chief Jose Manuel Barroso wrote to EU heads last week to say that the principle of cross-border sharing of information should be applied to all types of state revenues.

The EU has been tightening up on tax evasion and money laundering since the 2008 global financial crisis highlighted the problem alongside the reckless speculative fever that sparked banking and economic crises.

On normally dominant eurozone issues, the talks are expected to see go-aheads for the disbursement of three billion euros (\$3.9 billion) in loans to Cyprus via a rescue fund set up in the wake of the Greek financial collapse.

The ministers are also expected to give the green light to another 7.5 billion euros of the agreed Greek package between May and June, following checks on conditions imposed in negotiations with the IMF.

No final decision is expected, however, on easing Portugal's long-term repayment terms on its bailout after a deal was struck on Ireland.

New Italian Finance Minister Fabrizio Saccomanni is expected to reassure his colleagues that Rome is fully focused on taming the country's high debt levels.

Le Liechtenstein prêt à discuter de l'assouplissement du secret bancaire

Le Premier ministre du Liechtenstein s'est dit prêt à discuter d'un échange d'informations avec l'UE sur les clients de ses banques, tout en plaidant pour la clémence vis-à-vis de ceux-ci, dans un entretien publié lundi.



Photo: Serge Waldbillig

(AFP) - Le Premier ministre du Liechtenstein s'est dit prêt à discuter d'un échange d'informations avec l'UE sur les clients de ses banques, tout en plaidant pour la clémence vis-à-vis de ceux-ci, dans un entretien publié lundi.

«En tant que petit Etat, il serait irréaliste de dire que nous refusons fondamentalement toute discussion avec l'Union européenne sur un échange d'informations élargi», a déclaré Adrian Hasler au quotidien allemand des affaires Handelsblatt. «Mais il ne peut pas s'agir que de nous imposer de nouveaux devoirs, il faut aussi remédier à l'inégalité de traitement des contribuables et à la discrimination», ajoute-t-il.

Le Liechtenstein veut que l'UE reconnaisse que ses fondations, outil très prisé de placement de fonds, sont «un instrument important et légal pour la planification des successions et la sécurité des revenus», a plaidé M. Hasler. En 2009, l'Organisation de coopération et de développement économique (OCDE) a rayé le Liechtenstein de la liste grise des paradis fiscaux, la principauté ayant signé de nombreux accords d'échanges d'informations fiscales.

M. Hasler aimerait voir élargie à l'ensemble de l'Europe la solution que son pays a trouvée avec le Royaume-Uni, qui prévoit une imposition des sommes placées au Liechtenstein pour les contribuables qui se dénoncent, mais à taux réduit et sans punition. Il fait valoir que ce modèle est également lucratif pour Londres. Réunis samedi près de la capitale britannique, les ministres des Finances du G7 ont réaffirmé leur ferme intention de lutter contre l'évasion fiscale.

theguardian

Whistleblowers' claims of wrongdoing being ignored

Three out of four whistleblowers says claims are ignored, prompting charity to call for review of legislation [Rajeev Syal](#)

guardian.co.uk, Tuesday 14 May 2013 06.00 BST



Whistleblowers in the UK are largely being ignored, and risk being bullied or sacked from their job. Photograph: Graham Turner for the Guardian

Three out of four whistleblowers who raise concerns of wrongdoing at work with their managers have their claims ignored, an analysis of cases has found.

Files of 1,000 workers who approached a whistleblowing helpline for advice also showed that 15% were eventually sacked from their jobs while many others were [bullied](#), ostracised or victimised.

Cathy James, chief executive of the charity [Public Concern at Work](#) which runs the helpline, said that the findings show that the legislation meant to protect whistleblowing in Britain needs to be reviewed.

"Ministers and employers say it is vital for an open and transparent workplace culture, but ask the whistleblowers and the story is starkly different: they are gagged in the NHS, arrested in our police forces and [blacklisted in many industries](#)."

"The findings demonstrate why speaking up in the workplace may seem futile or dangerous to many individuals. They [employers] are still shooting the messenger and overlooking crucial opportunities to address concerns quickly and effectively," she said.

Academics from the work and employment relations unit at Greenwich University examined the case files of 1,000 workers who had approached the helpline between August 2009 and December 2010. The workers' identities were concealed by the charity.

The researchers found that the typical whistleblower who approached the helpline was a skilled worker or professional who has been employed for less than two years. A third of the whistleblowers surveyed were from the health and social care sectors, while others worked in charities, local government and financial services.

Nearly three quarters of those approaching the helpline claimed that the wrongdoing harmed customers or patients outside the workforce.

The analysis found that 74% of whistleblowers who called the helpline said that after having complained to their line manager about a serious concern, nothing had been done as a result of their complaint.

Nearly one in every six employees - 15% - who had approached the charity were eventually dismissed from their jobs, the analysis found.

Seth Freedman, who passed his concerns to the Guardian that the wholesale gas market worth £300bn had been manipulated by traders, said little was done by his line managers at ICIS Heren when after he had first complained to them.

He worked as a reporter at the firm, whose reports are the basis for the price at which gas is bought and sold, and claims he told managers they were publishing prices that had been distorted by traders. He was sacked in December of last year but is now suing the company for automatic unfair dismissal of a whistleblower.

"In my case, despite having followed the correct procedure and my company claiming they had no problem with my making disclosures to the regulator and media, it was clear from the off that I would be ostracised, victimised and ultimately sacked," he said. A spokesman for ICIS Heren declined to comment.

Whistleblowing legislation is currently being reviewed and a government consultation held to investigate whether the [Public Interest Disclosure Act 1998](#) is failing to protect those who speak out from being victimised, harassed and even sacked by their employers.

The employment relations minister Jo Swinson has put forward amendments to the legislation, followed by "a call for evidence" by the government to examine whether the act is, as campaigners claim, not "fit for purpose".

Critics have claimed that the proposed amendments will still leave workers exposed and that changes to legal aid will make it much more expensive for whistleblowers to take their cases through to tribunals or courts

International Published on 15.05.13 11:00

EU keeps tax-hunt momentum, even as resistance firms



Photo: AP

(AFP) European governments Tuesday firmed up plans to share bank records across borders for tax collection in a purge on money-laundering and offshore havens, but failed to prise open key savers' data in Austria and Luxembourg.

In a mixed outcome for talks that had begun with high expectations, the European Commission won a mandate to negotiate new transparency channels with global banking haven Switzerland, but pressure on the two holdouts now goes to a summit of European leaders next week in Brussels.

The overall drive is intended to recover a chunk of what EU analyses estimate is a trillion euros every year in lost taxes that could help job creation and growth in a time of dogged recession and record unemployment affecting tens of millions of European citizens.

EU Taxation Commissioner Algirdas Semeta adopted a philosophical view, given that changes to tax law across the EU require the unanimous backing of all, soon-to-be 28 member states.

"Although I cannot honestly say these (high) expectations were fully met today, we did make good progress," he told a press conference at the close of two days of talks that also saw Slovenia perched perilously close to needing eurozone financial intervention, and ministers struggle over how to treat big depositors in future Cyprus-style bank "bail-ins".

However, he said, with the mandate to fight for access to hidden tax value locked in Swiss bank vaults, Semeta insisted: "I believe ... we can return billions to their rightful treasuries."

And as for the savings held in the two holdouts, "thankfully there is a chance to rectify this situation" come the summit.

His appetite whetted, he now wants automatic exchange of banking information extended to dividends, capital gains and royalties.

Swiss authorities said they had "taken note" of the development, stating that it had in 2009 "already declared its willingness in principle to discuss extending the EU savings tax agreement so as to close loopholes."

EU President Herman Van Rompuy joined the ministers over breakfast, in what one diplomat underlined was a demonstration of national leaders' collective will.

But Austrian Finance Minister Maria Fekter, who recently likened the demands to government "snooping", said there would need to be significant movement from British-dependent Channel Islands and Caribbean territories in applying new standards "to know who is behind the accounts".

She stressed that Austria's constitution would need to be changed, and warned of strong parliamentary resistance.

Nonetheless, Britain was happy to crow about its participation in a joint statement with 16 other EU member states to accelerate the political battle.

The others were: Belgium, the Czech Republic, Denmark, Finland, France, Germany, Ireland, Italy, The Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden.

A British statement said that its "Overseas Territories and the Isle of Man have also committed to early participation," although not the Channel Islands of Guernsey and Jersey.

Lower-level officials slaving away on the complex impact of tax changes on trillions in deposits, investments and ill-gotten gains, are candid about the determination from their political masters to be able to say they are ensuring tax fairness at a time of stubborn EU recession.

Luxembourg Prime Minister Jean-Claude Juncker met with Van Rompuy on Monday night, having previously indicated a willingness to soften opposition to the transparency standards, after fully five years in which his government and Vienna repeatedly filibustered its passage into law.

Neighbouring Liechtenstein is also "ready to talk" about a partially automatic exchange of tax-related information, its Prime Minister Adrian Hasler said earlier.

The big countries driving the issue say the time is right to implement a European equivalent of a law applied by the United States and the Group of 20 major international economies.

On Friday at G7 talks in England, ministers including US Treasury Secretary Jacob Lew firmed up their commitment to combatting tax evasion, which is illegal, and tax avoidance, which occurs when individuals and companies take advantage of legal loopholes.