

## **Section 379 – General minor tax fraud<sup>1</sup>**

(1) An administrative offence shall be deemed to have been committed by any person who intentionally or recklessly

1. issues documents that are factually incorrect,
2. places documents into circulation for a fee,
3. fails to record or to have recorded, records or has recorded in a factually incorrect manner, fails to enter or have entered in the accounts, or enters or has entered in the accounts in a factually incorrect manner, transactions or business activity that according to the law must be entered in the accounts or otherwise recorded,
4. fails to use a system as prescribed in the first sentence of section 146(1) or uses such a system incorrectly,
5. fails to protect a system as prescribed in the second sentence of section 146(1) or protects such a system incorrectly or
6. advertises or markets a system or software for commercial purposes in violation of the fifth sentence of section 146a(1)

and in so doing enables taxes to be understated or unwarranted tax advantages to be derived. The first sentence, number 1 above shall also apply where import or export duties that are administered by another Member State of the European Union or to which a State, which on the basis of an association agreement or preferential agreement grants preferential treatment to goods deriving from the European Union, is entitled can be understated; section 370(7) shall apply accordingly. The same shall apply where the act relates to valued-added taxes that are administered by another Member State of the European Union.

(2) An administrative offence shall be deemed to be committed by any person who intentionally or recklessly

1. fails to comply at all, in full or in time with the obligation to disclose pursuant to section 138(2),
  - 1a. fails to prepare a record at all, correctly, or completely, in violation of section 144(1) or (2), first sentence, in conjunction with section 144(5),
  - 1b. contravenes an ordinance pursuant to section 177c(1) or an enforceable order based on such an ordinance, insofar as the ordinance refers to this provision on fines for a specified offence,
  - 1c. fails to submit a country-by-country report fully or on time (section 138a(6)) in violation of section 138a(1), (3) or (4) or fails to provide notification fully or on time (section 138a(6)) in violation of the third sentence of section 138a(4).
2. breaches the obligation regarding the authenticity of accounts pursuant to

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<sup>1</sup> This translation is provided merely for information purposes. Only the German language version is authoritative for the application of the law.

section 154(1).

(3) An administrative offence shall be deemed to be committed by any person who intentionally or negligently contravenes a condition pursuant to section 120(2) number 4 to which an administrative act has been attached for the purposes of special fiscal supervision (sections 209 to 217).

(4) In cases where the relevant actions cannot be punished pursuant to section 378, administrative offences under subsection (1), first sentence, numbers 1 and 2, subsection (2) numbers 1 to 1b and number 2 and subsection (3) may be punished with a fine of up to 5,000 euros, administrative offences under subsection 2 number 1c may be punished with a fine of up to 10,000 euros, and administrative offences under subsection 1, first sentence, numbers 3 to 6 may be punished with a fine of up to 25,000 euros.