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## NEWSLETTER

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English summary of the newsletter:

**Hoeness in der Schweiz: Höhere Strafen, höhere Steuern**

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### Tax evader Hoeness lucky

Dear Ladies and Gentlemen,

Former Bayern Munich president Uli Hoeness, guilty of evading €27.2m in taxes and sentenced to three-and-a-half years in jail, actually got off lightly by standing trial in Germany, writes Dr. Bernhard Madörin in his article for "PRIVATE, Das Geld-Magazin". Had he been found guilty of tax evasion in Switzerland, he may not have had to go to prison, but the former football World Cup winner would have incurred additional fines or penalty taxes, up to five times the evaded amount. In Germany a prosecutor brought the case to the court, headed by an impartial judge, Hoeness had procedural rights, and a defence lawyer representing him. In Switzerland the tax authorities (as the injured party) would be prosecutor and judge at the same time. Independent courts and procedural rights would only enter at subsequent appeal stages, with chances of successful appeals close to zero, as Madörin explains.

Kind regards

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