

Report to the Federal Parliament: Organisation and Activity of the Tax Investigation Services



In its report to the Federal Parliament, the Court of Audit analyses the organisation and the activity of the tax investigation services. Since 2015, the new Investigation Centre (Nationaal Centrum Opsporingen/Centre national de recherches) coordinates all the tax investigation services. However, the centre copes with a staff shortage. The quality and the value of the investigation work have dramatically increased since the investigation tasks are being managed centrally through service level agreements. Yet, quality indicators for the investigation tasks and their final outcomes are still lacking. The tax revenues resulting from the investigations remain difficult to assess. The e-audits generate the highest tax revenues.

The tax investigation services are meant to provide the tax control and collecting services with documentation. The reports they draw up after visits to taxpayers on the field and observations often constitute an important source of information for the tax control and for the selection of the cases to be controlled thoroughly. Many investigation actions also have a preventive effect.

The Investigation Centre is coordinating all tax investigation services since 2015. Its Investigation division is in charge of classical, physical investigation, and its E-audit division analyses the digital data.

The quality and the value of the investigation work have increased strongly since the tasks are mainly being managed centrally through service level agreements between the National Investigation Centre and the principals (usually other tax administrations). Indeed, the investigation activities can now target some groups, taking into account specific risks or fraud mechanisms. E.g. the supervision of casinos, that represented an important part of the investigation capacity in a previous report of the Court of Audit (February 2006), was strongly limited.

The Court of Audit notes that the number of officers of the National Investigation Centre is still falling short compared to the plan at its creation. The E-audit division, which requires specific IT competences, is short of staff. Moreover, the average age of the investigating teams is high (54 years for the Investigation division). The Court of Audit recommends to rejuvenate and to fill the staff, and to better adapt the training level of the investigation staff members due to the increasing complexity of the investigation tasks.

Although a new statistic module allows checking on every hierarchical level how many files were dealt with since 2015, how much time was spent on it and how many conclusions were formulated per investigation, not all of the tasks included in the e-audits can yet be followed up. Quality indicators for the investigation tasks and their end result are also still lacking.

For the time being, it is difficult to measure the investigation results and tax revenues, because they can only be determined years later. On the basis of a case study, the Court of Audit concludes that the tax revenues strongly differ from one investigation action to another. Well managed e-audits generate the most tax revenues. Therefore, the Court of Audit recommends to increase the number of e-auditors as soon as possible, to introduce a specific job profile, to adapt their career as described in the “federal function cartography”, and to entail the manager with more responsibilities for specific training as well as to allot more means (computers and storage capacity).

The report is available in Dutch and French on the Court’s website (www.courtfaudit.be).