

# Customs criminal law

## Trade & Customs – Legal Services Offering

KPMG Law Rechtsanwalts-gesellschaft mbH and KPMG AG Wirtschaftsprüfungsgesellschaft jointly provide comprehensive advice in all areas of customs (criminal) law.

### 1. The challenges

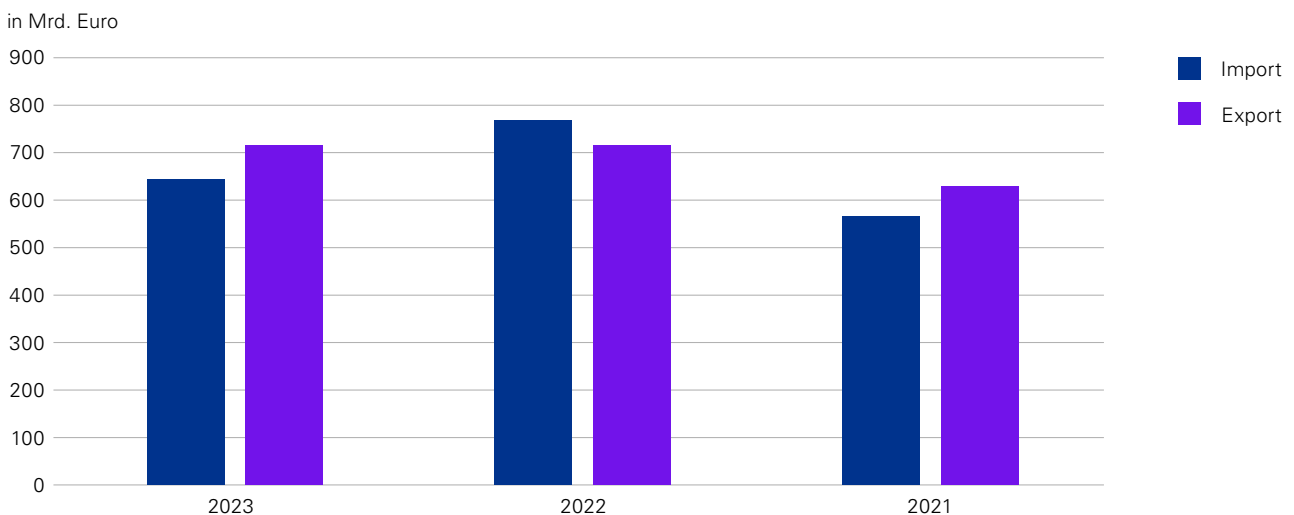
Customs and foreign trade law are extremely complex areas of law requiring a high level of expertise and practical experience. The value of goods cleared through customs in Germany is increasing rapidly and has nearly doubled in the last three years. The ever-increasing number of global business relationships presents companies with the challenge of complying with all national and international regulations.

Violations of customs law often culminate in investigations for tax evasion, grossly negligent tax evasion or other tax offences. The consequences can be fines and imprisonment.

In most cases, the persons charged are the companies' managers: Board members, managing directors or customs managers. Companies themselves face allegations of organisational negligence for failing to take appropriate measures to prevent customs law violations within the company. In the worst-case scenario, fines in the millions can be imposed.

The customs authorities also monitor compliance with export regulations in the cross-border movement of goods (foreign trade law). Violations of bans on exports to Russia, for example, can also result in high fines and imprisonment.

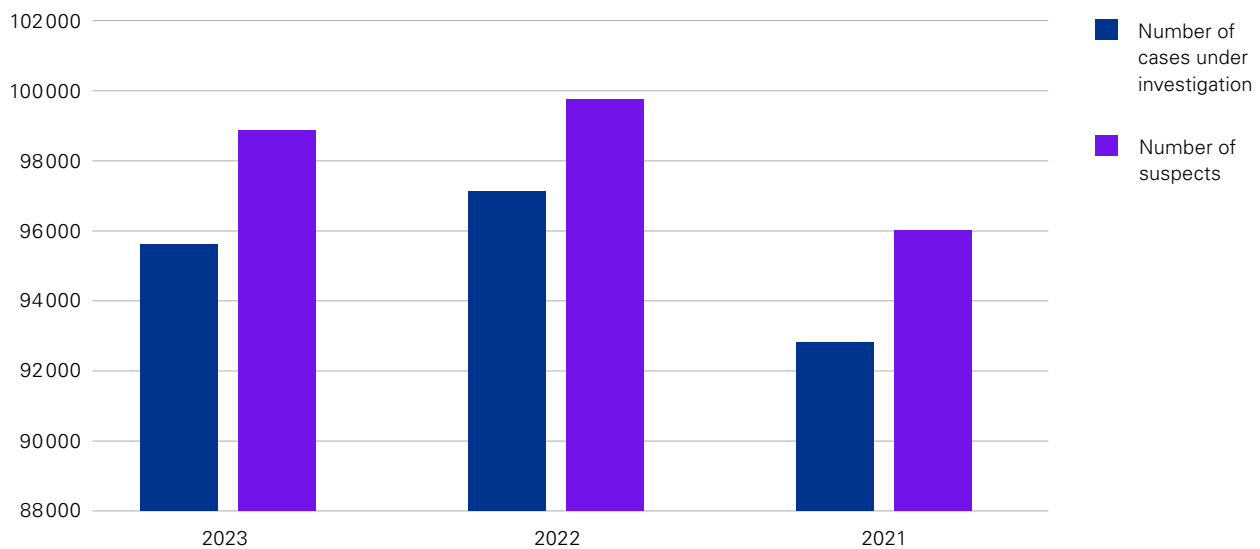
Figure 1:  
**Value of goods cleared in EUR billion**



Source: Zolljahresstatistik 2023, Generalzolldirektion, Zoll online

Figure 2:

## Number of customs offences prosecuted and suspects



Source: Zolljahresstatistik 2023, Generalzolldirektion, Zoll online

## 2. Our expertise – your benefit

The experts at KPMG and KPMG Law bring their combined expertise in customs law (KPMG AG Wirtschaftsprüfungsgesellschaft) and procedural and criminal law (KPMG Law Rechtsanwaltsgesellschaft mbH) to bear to provide companies with focused and reliable support with all the technical and procedural particularities of customs and foreign trade law.

Avoiding criminal and regulatory risks for our clients is our top priority. As a co-operation partner, we support you by providing an initial consultation and preventive advice.

### Our services in the context of initial consultation and preventive advice:

#### KPMG Law advises on:

- Examination and assessment of customs and customs-related criminal law matters
- Customs corrections according to section 153 of the German Fiscal Code (AO)
- Voluntary disclosures for exemption from administrative fines and criminal penalties according to sections 371, 378 AO
- Disclosures according to section 22 (4) of the German Foreign Trade and Payments Act (AWG)

#### KPMG advises on:

- Creation of guidelines/concepts to avoid customs risks in the company
- Customs mass data analyses in preparation for or to avoid audit findings
- Customs training concepts and their implementation

If investigation proceedings have already been initiated, we can achieve the best possible outcome and find pragmatic solutions for our clients thanks to our many years of experience in dealing with the customs authorities, customs investigations and public prosecutors' offices.

### Our services after the initiation of an investigation proceeding:

#### KPMG Law:

- legal defence of companies and their executives in investigation proceedings
- customs proceedings and internal investigations

#### KPMG:

- establishing remedial measures under customs law
- developing customs law compliance management systems

### 3. Ideally positioned

Our success is the result of more than 10 years of mutual collaboration in the fields of customs and criminal law.

We are working closely together providing our customs and legal advisory services as a team. This allows us to operate extremely efficiently without the frictional loss caused by involving external consultants. We rely on tried-and-tested methods and

progressive solutions to offer you the best possible advice. Longstanding experience in industry and administration and dealing with customs and law enforcement authorities as well as specialist expertise round off our profile.

We regard ourselves as partners to our clients and advocate for their interests. We work cost-effectively and transparently so that you always know where you stand.

### Contact

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