

In the case of unjust accounting, punishment is imminent

Badly managed accounting can result in penalties. Fraud threatens high fines or imprisonment.

If the books are not properly managed or injured entrepreneurs have other duties, they must expect to be fined or even imprisoned. It is enough if they disregard certain procedural obligations, for example, take their inventory insufficient or omit statistical compulsory notifications.

A violation of procedural obligations is also tax evasion. For example, anyone who does not disclose an account or petty cash, deducts withholding taxes or has a covert profit distribution as the controlling shareholder makes itself liable for punishment. In addition to after taxes, a penalty is due in such cases.

Important: Tax evasion can be committed not only intentionally but also negligently. This is the case, for example, if one forgets to declare certain income in the tax return.

Unlike tax fraud: Here, the perpetrator or actor must act with intent and with the intention of evading taxes and to deceive the tax authorities. This fact is fulfilled when those responsible submit account books, balance sheets, profit and loss statements or wage cards that are not true, for example do not record cash receipts.

Those who fraudulently refuse to pay taxes (such as customs duties or VAT) maliciously are guilty of tax fraud. Deals maliciously, who submits untrue or false documents (an incorrect accounting) or builds a sophisticated false building to disguise his deceptive intentions.

For tax fraud or delivery deception fraud as well as the embezzlement of withholding taxes are threatened with jail up to 3 years or penance up to CHF 30'000.-.

Finally, is also anyone punishable, who misrepresents his shareholders about the true situation of his business or too optimistic. The prerequisite is, however, that they are of considerable importance and that they are quasi-public (for example, an annual report to the General Assembly).