Causa Elmer': Facts about a 14-year justice scandal

concerning litigation, banking secrecy, trusts and whistleblowing

by Prof. Dr. iur. Werner Kallenberger

Only on February 14, 2019, Rudolf Elmer received the 46-pages verdict from the Swiss Federal Supreme Court on its decision of October 10, 2018 related to the complaint by the Higher Prosecution Office of the Canton of Zurich (OSTA) against Rudolf Elmer - in the combined criminal proceedings - with his appeal against the OSTA and against the decision of the Higher Court of the Canton of Zurich, I. Criminal Chamber, of August 19, 2016 regarding violation of banking secrecy, violation of business secrecy and threats.

Accordingly, the Swiss Federal Supreme Court recognized:

- Proceedings 6B_1314/2016 and 6B_1318/2016 are merged.

- In proceedings 6B_1314/2016, the appeal of the Higher Prosecution Office of the Canton of Zurich is dismissed insofar as it was appealed against.

- In proceedings 6B_1318/2016, Rudolf Elmer's complaint is approved in part. The judgment of the Higher Court of the Canton of Zurich of August 19, 2016 is overturned and the case is sent back to the Higher Court of the Canton of Zurich for review and to issue a new decision. In all other respects, the appeal is dismissed insofar as it has been appealed against.

- The Federal Court costs of CHF 10,000 will be imposed in the amount of CHF 2,500 [on] Rudolf Elmer. [This means you have to pay the costs to the government. Is that correct?]

- The Canton of Zurich shall pay Rudolf Elmer compensation of Fr. 3,000 for the Swiss federal court proceedings.

- This judgment will be given in writing to the parties and to the High Court of the Canton of Zurich, First Criminal Chamber.

Lausanne, October 10, 2018

On behalf of the Criminal Law Division of the Swiss Federal Supreme Court

The President (sig.) Denys The Court Clerk (sig.) Traub '

With this ruling, the Swiss Federal Supreme Court confirmed with [a] 3:2 vote the acquittal of the multiple violation[s] of banking secrecy by the Higher Court of Zurich, but otherwise remitted the remainder of the case to the High Court of the Canton of Zurich. The Zurich Higher Court will therefore have to deal again with the surrender of the confiscated computer and data, the compensation and the disputed sharing of costs.

I. Open legal questions

The internationally known, disparaged trial with irresponsibly high material and immaterial completely unnecessary costs could and should have been avoided if the public prosecutor's offices and courts concerned of the state of Zurich with it had correctly adhered to governing laws, doctrine and jurisdiction.

If the public prosecutor's office in charge of this case and the courts of Zürich had, from the first day of the investigation July 27, 2005, not acted irresponsibly, but had correctly adhered to the governing laws, doctrine and jurisdiction, much of the costs could have been avoided.

Because the first trial before the District Court of Zurich (BGZ) was delayed until January 19, 2011, the charge against Elmer would have been barred by reason of the expiry of the criminal limitation period (StGB[1] Art. 97). However, head judge lic. iur. Peter Mart, of the higher court intervened and, instead of leaving the proceedings in the lower court, as is the normal procedure, took control personally of completing the investigation. Also, the higher court wrongfully ignored the medical opinions of Prof. med. Schnyder dated October 17, 2008 and March 26, 2010, and other doctors in the clinic where he stayed that he was medically unfit to stand trial. As a consequence, Elmer collapsed in the first hour of the court hearing on December 10, 2014— which led to the prosecution and judge of the District Court's desired result of a freeze on the statute of limitations which would have stopped the prosecution from continuing.] I

In addition to the factual lack of competence and evidence to assess Article 47[2] of the Swiss Banking Act, the public prosecutor's office acting at the time would also have had to waive a further charge of violation of banking secrecy on account of the Cayman Islands' criminal investigation and the principle 'ne bis in idem'[3] on the basis of the detailed report on criminal law and criminal procedure law of the Cayman Islands dated June 2, 2014 by the Swiss Institute of Comparative Law, Lausanne (idsc).

[This is a technical defense in civil law. We have one somewhat similar in the common law, but I'm not certain it is exactly the same, but here's my understanding of the paragraph:

Further, because the evidence showed that all acts were done outside of Switzerland, the Swiss courts had no jurisdiction to hear the charges. The court completely failed to consider this matter of lack of competent jurisdiction. Also, if the court had correctly ruled on lack of jurisdiction, the

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[1] StGB = Swiss Penal Code

[2] Swiss Banking Act: Article 47 (1) reads as follows (unofficial translation):

"Shall be sentenced to imprisonment not exceeding three years or a monetary penalty, anyone who willfully: a. Discloses a secret that is entrusted to him in his capacity as body, employee, appointee, or liquidator of a bank, as body or employee of an audit company or that was brought to his knowledge in such capacity; b. Induces a third person to violate the professional secrecy".

Article 47 (2) BA adds that (unofficial translation) "Persons acting by negligence will be sentenced to a fine not exceeding CHF 250,000. -".

A custodial sentence of up to five years or a fine shall be imposed on anyone who obtains a pecuniary benefit for himself or another through an act in accordance with Article 47 (1).

Swiss law does not provide a statutory definition of banking secrecy. However, the term may be defined as the "professional discretion, which banks, their employees or persons belonging to any of their bodies must observe with respect to financial and personal affairs of their clients coming to their knowledge during the exercise of their profession".

[3] Non **bis in idem**. Non **bis in idem**, which translates literally from Latin as "not twice in the same [thing]", is a legal doctrine to the effect that no legal action can be instituted twice for the same cause of action.

prosecutor would have been barred from bringing other charges relating to conduct in the Cayman Islands by reason of the doctrine 'ne bis in idem' (which means a party cannot be tried twice on charges that relate to the same facts). This is supported by the report dated June 2, 2014 by the Swiss Institute of Comparative Law, Lausanne (idsc).]

This trial, which has now been returned by the Swiss Federal Court of Switzerland to the Zurich`s Higher Court after 14 years of trial and investigation, is likely to have caused considerable damage to the reputation of Zurich's criminal justice system - particularly in the international arena - and indirectly also to the credibility of Swiss legal practice and the seriousness, competency and credibility of the Swiss judiciary.

According to doctrine and case law, criminal proceedings conducted in accordance with the Swiss Code of Criminal Procedure (StPO) should contribute to clarifying the facts presented to the accused as truthfully as possible, so that a fair and binding (final) judgment can be reached.

According to the new Swiss Code of Criminal Procedure of October 5, 2007 (SR 312.0) and the StPO commentary by Franz Riklin (navigator, OF, 2. A. of 2014).

As it is well known, the Swiss Code of Criminal Procedure has a dual task: on the one hand, it should contribute to the clarification of crimes and misdemeanors and to the conviction of the perpetrators, whereby the conclusion of an initiated criminal investigation should either lead to a lawful conviction, an acquittal or, if necessary, a suspension of the proceedings. Every trial must prevent abuse of rights such as the danger of prosecution of innocent people or abuse of state power. There is always a contradictory interest of the public between an efficient and consistent prosecution of criminal offences and a proportionate use of state power, i.e. the protection of the human or fundamental rights of the accused. Chapter 2[4] of the Code of Criminal Procedure regulates this so-called judicial form of the proceedings and the implementation of substantive criminal law (StPO-Kom, 42f.).

Rudolf Elmer and the writer deny that these principles were fundamentally and consistently observed in this 'whistleblower trial', which was often mistakenly referred to in the media as the 'Causa Elmer' instead of the 'Causa Justitia'.

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[4] **Article 3: Respect for human dignity and the principle of fairness**
1 The criminal authorities shall respect the dignity of the persons affected by the proceedings at all stages of the proceedings.
2 They shall observe them by name:
a.the principle of good faith;
b.the prohibition of abuse of rights;
c.the requirement to treat all parties to proceedings equally and fairly and to give them a right to be heard;
d.the prohibition to use methods which violate human dignity when taking evidence.
Article 4: Independence
1 The criminal authorities shall be independent in the application of the law and shall be bound only by the law.
2 The right to issue instructions to the prosecuting authorities under Article 14 shall remain reserved.
Article 5: Acceleration requirement
1 The criminal authorities shall immediately take charge of the criminal proceedings and bring them to a conclusion without undue delay.
2 If an accused person is in custody, his or her proceedings shall be conducted as a matter of urgency.
Article 6: Principle of investigation
1 The criminal authorities shall officially investigate all facts relevant to the assessment of the offence and of the accused person.
2 They shall investigate the incriminating and exculpatory circumstances with equal care.

The handling of their Anglo-Saxon trusts and the spread of information due to whistleblowing of financial and tax practices of 'Baer Holding Ltd, Zurich' and its subsidiaries has damaged the Baer bank transnational company to such an extent in the meantime that it had to liquidate all its 'Cayman units' and suffered considerable stock price losses in this phase of the legal proceedings since 2005.

On a positive note for the time being, the Swiss Federal Supreme Court (FSC) in its rejection of the appeal of the Zurich Higher Prosecutor's Office (OSTA) definitively confirmed by the highest court of Switzerland (FSC) that Swiss banking secrecy does not apply to foreign companies and their employees in other countries than Switzerland. Unfortunately, however, the FSC did not state clearly enough that the Anglo-Saxon legal construction of the trust does not exist in Swiss law.

Former Swiss Federal Court correspondent Michael Ferber asked in the Swiss newspaper “Neue Zürcher Zeitung” (NZZ) of March 1, 2019 whether we need a 'Swiss trust law'? The introduction of a Swiss trust law is already on the agenda of the Swiss Parliament and partially approved in order to 'strengthen the financial centre in times of automatic information exchange (AIA)'. The trust is not an instrument for tax evasion' and serves only 'the protection of privacy and personal security it is argued' by the Swiss Parliament.

As [a] critical lawyer, I can only answer this question with the former NZZ slogan: Woe to the beginnings'! [Reminds me of a Brandies quote: Experience teaches us to be most on our guard to protect liberty when the government's purposes are beneficent.]

The Swiss Federal Supreme Court (FSC), which is committed to independence and neutrality, has understandably not yet made a statement on this issue. But if 'legal loopholes' had to be filled, then in the civil societies` opinion it would make more sense for reasons of public finances and tax justice to do without this abusively used 'tax optimisation instrument' for the Swiss asset management business', otherwise Switzerland threatens to return to the OECD's 'black list' even more quickly.

This is the negative view of the Swiss Federal Supreme Court`s. ruling of 10 Oct. 2018, among other things, in the unconsidered consequences of the history of this international well observed trial:

As in the previous judgments of the Zurich Higher and District Court, the Court ignored the admission of a culture of deception and the lack of a timely, comprehensive examination of the alleged 'breach of banking secrecy'.

Even if Zurich prosecutors and judges are not required to have expertise in financial law, they should be familiar with the doctrine and practice of Article 47 of the Swiss Banking Act on banking secrecy, the publications of the Swiss State Secretariat for International Financial Matters and Swiss Financial Market Supervisory Authority (FINMA) before such a criminal investigation is even opened and conducted. This incredible incompetence is even more embarrassing if the applications long ago and since 2005 asserted and made by the defense had to be confirmed by expert opinions of the two recognised and leading law professors: Prof. Dr. iur. Dr. h.c. Thomas Geiser and Prof. Dr. iur. Dr. h.c. Mark Pieth, before the head judge lic. iur. Peter Marti had to reluctantly accept this expert opinion and contre-coeur come up with an acquittal in the matter of violation of Swiss Bank Secrecy. However, the acquittal did not prevent the head judge Marti from insulting Rudolf Elmer, who had not been convicted of any criminal offence, as an 'ordinary criminal' before a final conviction was handed down and any verdict was in force.

Such a statement by the head judge at least confirmed the suspicion of bias and should have led to a different line of procedure or even intervention of Zurich`s Higher Court Supervisory Commission which did not happen. Since head judge Marti is retired, this question will no longer arise.

Incomprehensibly, Elmer's complaint (with one exception against the newspaper WELTWOCHE's allegations: thief, neo-Nazi, blackmailer, made death threats to Baer employees, going for revenge) remained unsuccessful, as did dozens of other complaints he made. One does not wonder why the Swiss newspaper “SONNTAGSZEITUNG” of August 1, 2016 described this criminal trial as a Swiss judicial scandal.

In a public financial discussion on March 4, 2019, former German Justice Minister Mrs. Herta Däubler-Gmelin also described even the illegal arrest of Elmer (newspaper: Pforzheimer-Zeitung, 3 March 3, 2019) as a scandal.

It remains to be hoped that the first criminal chamber of the Higher Court of Zurich will finally reach a fair and true ruling in the case of the 'Causa Elmer', which has been rejected by the Swiss Federal Supreme Court, on the sharing of costs, the release of data and the incredible severity of the sentences 14 months imprisonment conditional, three years’ probation period and court fees to be covered of CHF 320`000 by Elmer without any compensation for the 220 days of solitary confinement and the live long professional ban which did not allow Elmer to work in the financial industry for the last 14 years!.

The relevant and key facts central to the 'Causa Elmer' and disputed from the outset, whether banking secrecy and whether a Swiss employment contract offered a legal basis for opening a criminal investigation, were not recognized or repressed for 12 years. In addition, the Zurich courts with no jurisdiction (with the exception of the threat and the contested falsification of documents) (StPO-Kom., 74 ff. 131 ff.) procrastinated for too long, which was also regularly disregarded despite the repeated complaints pursuant to StPO Art. 393.

Also scandalously disregarded was the admission of Prosecutor Peter C. Giger at the second appeal hearing before the Higher Court of Zurich that 'he inadvertently failed to add the legally valid and relevant employment contract to the trial files'. According to Julius Baer's letter of January 30, 2009 to prosecutor J. Neff and head prosecutor Dr. U. Frauenfelder Nohl, the 'private plaintiff' (Julius Baer Bank & Co. AG, Zurich, BJB-ZRH) confirmed the following in point 3 of the letter (quote):

> *“The companies managed by the Julius Baer Group in the Cayman Islands were and are independent local legal entities with which Mr. Elmer entered into an employment contract after the transfer of his residence and was subject to their authority to issue instructions”.*

Therefore, Elmer was clearly a Cayman employee and was not in any employment relationship with Bank Julius Baer & Co. AG, Zurich, a bank licensed under Swiss Banking Law. The legal case against BJB-ZRH for social security fraud was using above reasoning “Elmer was not an employee of BJB-ZRH” and dismissed the investigation already on February 11, 2009 two years before the first trial against Elmer on Swiss Bank Secrecy at the lower court of Zurich, January 19th, 2011.

The Swiss Federal Supreme Court did not wish to assess the 'incidents' described, as the complaint of the defence primarily turned against the complaint filed by the Higher Prosecution Office of the state of Zurich, according to which Elmer was again to be convicted for the alleged repeated violation of banking secrecy.

A. Irrespective [of] legal opinion on the place of jurisdiction

Even before its judgement of August 19, 2016, the Higher Court of Zurich possessed the (67-page) expert opinion on criminal law and criminal procedure law of the Cayman Islands of June 2, 2014 (isdc: act. 345), composed by the Swiss Institute for Comparative Law Lausanne (isdc).

Only the conclusions of isdc are quoted here in extracts:

(1) According to the law of the Cayman Islands, two criminal provisions may be applied in the event of a breach of a banking, professional or trade secret, but only under certain conditions: according to

- Subsection 5(1) of the Confidential Relationships (Preservation) Law may apply if the data disclosed by the defendant was 'information relating to property' or 'information of an inherently confidential nature' obtained in the course of his employment and provided that the disclosure was not made at the request of the Federal Tax Administration under the Tax Information Authority Law.

- Sections 235 to 241 of the Penal Code (criminal offence of theft) may apply if the data carriers delivered to the Swiss authorities and the Swiss magazine “CASH” were the property of the defendant's employer.

Section 2 lists the penal provisions contained in subsection 5(1) of the Confidential Relationships (Preservation) Law.

The disclosure of confidential information as a criminal offence may be punishable by imprisonment without limitation and/or a fine. A custodial sentence of up to four years would be permissible in criminal law practice (but this has never happened before, wk).

(3) The existing penal provisions of Cayman Island law are consistent with the provisions of Art. 47 of the Swiss Banking Act in that they both seek to punish and thus prevent the type of conduct allegedly committed by the accused. However, there are certain differences with regard to the specific conditions for criminal liability, although the different structures make it difficult to compare the provisions or concepts (e.g. 'confidential information' under Cayman Island law and 'secret' under Swiss law).

The question of double criminality (jeopardy) cannot be conclusively answered by this legal opinion.

4. According to the law of the Cayman Islands, no limitation provisions apply in criminal law. However, there are rules on the time delay of criminal proceedings. However, these differ fundamentally from the Swiss statute of limitations.

5 The case gives rise to several further comments:

5.1 The admissibility of a conviction of the defendant in summary proceedings on the Cayman Islands would depend there on the observance of a very short time limit for indictment (six months after the decisive facts became known). In our view, this restriction is systematic and, even from a cross-border point of view, of a purely procedural and non-substantive nature; it therefore has no influence on double criminality.

5.2 For criminal proceedings which are not conducted summarily, but 'on indictment', the period for bringing an action mentioned under 5.1 does not apply. ... According to the correct interpretation of the penal provision in question, prosecution 'on indictment' is permissible. ...

5.3 Instead of limitation provisions, the legal system of the Cayman Islands contains relatively complicated principles formulated by case law and literature, according to which courts have discretionary powers to finally discontinue criminal proceedings as 'abuse of process'.

5.4 Since there are hardly any sources of qualification in the legal system of the Cayman Islands in the context of transnational criminal prosecution, the legal nature of the principles of 'abuse of process' can hardly be determined so that they have no influence on the double criminality.

5.5 The potentially relevant maximum penalty under Cayman Island law goes beyond any potentially relevant maximum penalty under Swiss law. '

Zurich`s Prosecution Office was informed that in the Cayman Islands the Attorney General's Office had suspended a corresponding criminal complaint by the then employer. The principle of double jeopardy, which also applies here, should therefore never have led to a criminal investigation in Switzerland, apart from the lack of local jurisdiction and Art. 47 of the Banking Act, which is not applicable abroad!

B. Legal opinion on banking secrecy

Prof. Dr. iur. Dr. h.c. Thomas Geiser, also a Swiss Federal Judge and a professor of law emeritus in the meantime, prepared a second opinion on the case Elmer at the request of the defense on June 14, 2016.

In 2016, Thomas Geiser issued a 'Statement on the question of what conditions must be met under labour law for a breach of bank client confidentiality (Art. 47 Banking Act) to be feasible/possible'.

On July 20, 2017, he then issued a brief opinion on the interpretation of Art. 47 Banking Act and a brief expert opinion on Art. 47 Banking Act of September 4, 2017 by Prof. Dr. iur. Dr. h.c. Mark Pieth.

The conclusion of the 15-page expert opinion by Prof. Thomas Geiser is as follows:

The existing agreements (agreement with Julius Baer Holding, Zurich (JBH-ZRH); expatriate agreement with Bank Julius Baer & Co. AG, Zurich (BJB-ZRH); Assignment as Chief Operating Officer for Julius Baer Bank & Trust Company Ltd., Grand Cayman (JBBT) and Employment Agreement with JBBT-CAY) do not allow the conclusion that there was an employment relationship between Mr. Elmer and BJB-ZRH during his activity on the Cayman Islands. Mr. Elmer had an employment contract with JBBT-CAY (including JBTC-CAY), which is not subject to Swiss banking law. Nor can it be inferred from this employment contract that any right of instruction would have been transferred to the BJB-ZRH, which is subject to the Swiss Banking Act 47, or that there would have been an obligation to report to BJB-ZRH.

There were additional contracts with Swiss companies. Insofar as the contracting party was the holding company (JBH-ZRH), these agreements are of no significance in this context, as the holding company is not a bank. The contract referred to by the Prosecution Office with the BJB-ZRH is not employment contract because neither work performance is promised nor the right to issue instructions is provided.

It cannot be concluded from the existing contracts that Mr. Elmer worked for a Swiss bank in the Cayman Islands. Consequently, he cannot have infringed Swiss banking secrecy Art. 47 Swiss Banking Act.'

In his short expert opinion on Art. 47 Swiss Banking Act, Prof. Mark Pieth also states the following:

The question on which I have to comment is whether the Prosecution Office can rightly claim a specific 'criminal law term technicus sui generis' for criminal law.

This interpretation is opposed in advance by a general consideration of criminal law: It is well known that criminal law, especially economic criminal law, is an accessory to the rest of the legal order, in particular to civil law and public law. Criminal law is part of the universal legal order. Their parts are interdependent. Criminal law is known to be the 'ultima ratio' (last resort) of the legal system, it applies (only) where the means of the rest of the legal system are not sufficient.

As mentioned, criminal law is then also an accessory to administrative law. Art. 47 Swiss Banking Act is part of banking law. Art. 1 para. 4 Banking Act explicitly refers to the fact that the term bank or banker, may only be used for institutions that have received approval from the Swiss Financial Market Supervisory Authority (FINMA).

The Prosecution Offices` main argument that Swiss banks are globally active, that they have an important economic significance and that globalisation is accompanied by job cuts is just as undisputed as the fact that banks employ 'consultants' and 'contractors. These sociological and economic considerations, however, are not competent to replace legal arguments. Should Switzerland wish to extend the scope of the Swiss Banking Act beyond the banks supervised by FINMA to include foreign branches, etc., or should it wish to extend the terms **'organ, employee, agent, liquidator, etc.**' in the sense of a vague administration of interests for the holding company, a considerable change in the law would be necessary. This is stated in Art. 1 StGB.'

These two professorial opinions should eventually then have led to the acquittal of the breach of banking secrecy by the Higher Court of Zurich on August 19, 2016 and the Swiss Federal Supreme Court on October 10, 2018.

II Open questions of legal policy and consequences

In Switzerland we rightly do not have the trust concept in Swiss laws. Due to the numerous investigative investigations into Anglo-Saxon trusts, it is also evident that this legal form leads directly to tax evasion etc., which should also have interested Swiss authorities and courts.

Unfortunately, the public prosecutors and courts acting in the 'Causa Elmer' have never seriously researched or understood the Cayman Islands companies constructed by the 'Bank Baer Holding'. Rudolf Elmer's formal employer, Julius Baer Bank &Trust Co. LTD (JBBT) and its trust company (JBTC) were only trust constructions under Cayman Law and not under Swiss Law

Neither this 'asset management company' (JBBT and JBTC) nor 'Baer Holding' (JBH-ZRH) were subject to Art. 47 Swiss Banking Act.

According to a letter of July 12, 2004 from the Royal Cayman Islands Police to the legal representative of the local prosecutor investigating against Rudolf Elmer, who had been dismissed there for breach of bank secrecy, the criminal investigation was to be continued on the Cayman Islands, but this never happened due to the dismissal by the Attorney General's Office!

If the Swiss authorities had felt obliged to continue a criminal investigation in the Cayman Islands on account of the criminal complaint subsequently filed in Switzerland regarding a violation of Art. 47 of the Swiss Banking Act, they would have had to apply for a resumption of the criminal proceedings in the Cayman Islands in the interests of legal assistance.

The Federal Court rulings on 'whistleblowing' in Switzerland (see BGE 137 II 431 (UBS - FINMA); 6B_305/2011 (City of Zurich - Social Workers) and 8C_484/2016 (Construction Directorate of Uri - Administrative Workers) all led to a conviction for breaches of official secrecy, as there is no legal justification for whistleblowing in such cases under Swiss law.

In the Jusletter[5] of November 28, 2011, attorney Stefan Rieder already referred to a judgment of the European Court of Human Rights of July 21, 2011, according to which whistleblowing should be described as a human right.

Despite numerous advances, our legislator has not yet found a satisfactory standardization of this legal and social problem as of today.

According to Doris Kleck's Swiss Tagesanzeiger[6] article of February 7, 2015: 'How tax honest are the Swiss? The Swiss Federal Council wants an answer', the Federal Council recommended at that time the acceptance of the postulate of the Swiss parliamentarian Cédric Wermuth, who demanded a report on the extent of tax evasion in Switzerland. The strengths and weaknesses of the various measurement methods were to be discussed and measures to curb fraud evaluated. This postulate was rejected due to the resistance of the right-wing bourgeoisie.

According to Hans Kissling, the former head of the Zurich Tax Office, the back-door measures should be rejected.

The amount of tax money drawn per year in the Canton of Zurich amounts to approximately CHF 1 billion. According to estimates by-Prof. Schaltegger, Professor of the University of St. Gallen, the abuse of tax evasion burdens the Schweizer household with about CHF 9 billion per year.

Even if these estimates are only approximately correct, it is also a fiscal scandal that the tax authorities, which Rudolf Elmer has called into question, refused to use the data received for the benefit of the tax authorities because they allegedly illegally obtained the tax leaks.

Obviously, according to this interpretation of the law, the dogma should also continue to apply in Switzerland:

The ruling law is (and remains) the law of the ruling classes!

Thus, the only hope that remains is the legal hope for internationally coordinated legislation on whistleblowing in line with the rule of law and consistent national and international enforcement of tax evasion transactions.

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[5] The Jusletter is a generalist online legal journal published by Swiss Universities. It has been published since 2000 and full texts of individual Jusletter articles have been subject to a fee since 2003.

[6] Tagesanzeiger is a Swiss newspaper issued by TAMEDIA Ltd, Zürich, the largest media group in Switzerland