[FR] Publication by the Satirical Newspaper 'le Canard Enchaîné' of Tax Documents and Concealment of Breach of Professional Secrecy

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The Decision (arrêt) of the Court of Cassation of 3 April 1995, upheld the ruling of the Court of Appeal which found the Editor and a journalist of the satirical weekly guilty of publishing of tax documents of Mr.Jacques Calvet. The offence in question was not concealment of theft or of information but "concealment of breach of professional secrecy", through the concealment of photocopies of part of three tax notices of the managing director of one of the main French car manufacturers. The Court found that an employee of the French tax department was behind the disclosure of the tax documents and that there was an illegal breach of professional secrecy, in violation of article L.103 of the Book of Tax Procedures (Livre de Procédures fiscales) by which all employees of the French Inland Revenue are bound, irrespective of whether or not the perpetrator of the offence had been identified. The journalist declared that he had checked the authenticity of the photocopies of tax documents that had been sent to him anonymously. He had then shown his article to his editor who had personally given the go-ahead for publication. The Court laid down that, given the actual nature of the documents and the checks carried out by the journalist, the defendants could not deny knowledge of the illegal origin of the documents that they had published.

Arret ns G 93-81.569 PF de la Chambre criminelle de la Cour de Cassation relatif à la publication, par le journal satirique le Canard Enchaîné, de documents fiscaux et recel de violation de secret professionnel, Fressoz et a.

Decision n° G 93-81.569 PF of the criminal section of the Court of Cassation, concerning the publication, by the satirical newspaper

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