

## Legal matters: Enäjärvi misused funds

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The Helsinki Administrative Court has issued a decision in a tax case concerning the National Board of Patents and Registration. The court finds that Martti Enäjärvi, Director General of the National Board of Patents and Registration, used his official car for private trips and representation funds to cover private expenses.

Yle's A-piste program tells about the decision. The matter will now be returned to the Uusimaa Tax Office for consideration. The National Board of Patents and Registration has to pay tax and social security contributions for unpaid benefits.

During the preliminary investigation, both the taxpayer and the police investigated whether Enäjärvi had violated his official duties in 1993-1998 by using his official car for private trips and the agency's representation funds for private catering.

Enäjärvi was suspected of having made about a thousand driving trips that were not official. He was also suspected of serving more than € 10,000 worth to parties involved in his hobbies.

In November 2001, Public Prosecutor Jukka Rappe decided that there was no reason to accuse Enäjärvi of abusing his official position or violating his official duties. The prosecutor felt that the evidence was insufficient.

The decision found that the rules on official cars were very open to interpretation at the time of the incident and that many of the times suspected of being private were travel in the course of official duties. Suspicions regarding the private use of representation funds were also not supported during the preliminary investigation.

The position of the Uusimaa Tax Office and the Helsinki Tax Office at that time was also that there was no reason to post-tax Enäjärvi, the Director General, and the National Board of Patents and Registration.

However, the tax ombudsman supervised the tax and took the matter to the Helsinki Administrative Court for a decision. However, he did not demand that Enäjärvi himself be taxed afterwards on the use of official cars or entertainment expenses, but that the Patent and Registration Office be charged withholding taxes and social security contributions not collected for the use of benefits.

The administrative court concluded the same in its decision. The matter will now be returned to the Uusimaa Tax Office.

The amount to be recovered has not been made public. However, according to the National Board of Patents and Registration, this would only be just over a hundred euros.