

OWNER AND FOUNDER

Dr. Sabine Stetter

- Certified Specialist in Criminal Law
- Certified Specialist in Tax Law
- Languages: German, English



PROFILE

Career

Sabine started her legal career as a white-collar defense counsel almost 25 years ago with one of the most famous professors in Germany at the time who specialized in criminal legal appeals before the highest criminal court (the “Bundesgerichtshof”), Prof. Dr. Gunter Widmaier, while simultaneously earning a doctorate in U.S. and German criminal tax law. She built a reputation for excellence in this niche area of practice before the Federal Court of Justice, including handling a commercial smuggling trial where the court’s ruling is regarded as a landmark ruling in Germany (BGH, judgement dating from October 24 th , 2002 – 5 StR 600/01, BGHSt 48, 52) and – after having worked for other German lawfirms – founded her own one stetter Rechtsanwälte in 2010.

An important factor in the success of stetter Rechtsanwälte is the bundling of specialist expertise in order to offer clients the best advice possible. For this reason, Sabine worked and continues to work with a range of global lawfirms such as

- Debevoise & Plimpton LLP,
- Baker & McKenzie International,
- Cleary Gottlieb Steen & Hamilton LLP,
- Hogan Lovells International LLP,
- A&O Shearman,
- Williams & Connolly LLP,
- Hengeler Mueller Partnerschaft von Rechtsanwälten mbH,
- Osborne Clarke LLP,
- CMS Hasche Sigle Partnerschaft von Rechtsanwälte mbH and
- Noerr PartGmbH.

Experience

Sabine is representing and has represented clients in most significant and high-profile criminal matters in Germany. Her representations include the following matters:

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- 01
- Dieselgate: Defense of the Former Chief Technology Officer of Audi**
- Lead defense counsel of the former Chief Technology Officer at Audi since 2017
- in the criminal investigation including strategic advice with regard to the investigation conducted by the United States Department of Justice and
 - in the criminal proceedings before the 5 th Criminal Chamber of the Munich II Regional Court regarding the allegations of fraud, indirect false certification and criminal advertising.
- [WiWo Wirtschaftswoche Magazin – Dieselgate →](#)
[Manager Magazin – Dieselgate →](#) [Sueddeutsche \(SZ\) Magazine – Dieselgate →](#)
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- 02
- Dieselgate: Representation Concerning a German Subsidiary of a global U.S. Car Manufacturer**
- Lead defense counsel of a German subsidiary of a global U.S. car manufacturer for an almost 3-year period in the German white-collar proceedings relating to the allegation of lack of supervision including the reduction of a fine including disgorgement from about 300 million Euro to about 70 million Euro for this German subsidiary including the coordination of a team of defense counsel for the targets (individuals).
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- 03
- Wirecard Proceedings: Defence of the Former Head of Accounting**
- Former lead defense counsel of the former Head of Accounting since 2020
- in the criminal investigation during which a release from custody was achieved in 2021,
 - in the investigation by the Parliamentary Investigation Committee of the 19 th German Bundestag and
 - in the criminal trial before the 4 th Criminal Chamber of the Munich I Regional Court regarding the allegations of accounting fraud, market manipulation, fraud and breach of trust since December 2022.
- [New Yorker – Wirecard →](#) [Legal magazine LTO – Wirecard →](#)
[JUVE Journal – Wirecard →](#)
-
- 04
- Cum-Ex Scandal: Strategic Advice to a Global U.S.-Based Lawfirm**
- Sole criminal legal advisor of a major global U.S.-based lawfirm which was advising one of the implicated banks during the relevant time period in connection with the overall strategy as it related to a specific German criminal trial.
-
- 05
- Cum-Ex Scandal: Defence of a Former Board Member of an**
- Lead defense counsel of a former board member of an international bank since 2019 with relation to the allegation of aiding and abetting tax evasion amounting to millions of euros.

06

Protective Mask Scandal: Defense of an Entrepreneur

Lead defense counsel of the daughter of a former high-ranking politician in the German state of Bavaria

- in the investigation by the Bavarian Parliamentary Investigation Committee and
- in the criminal tax trial before the 6 th Criminal Chamber of the Munich I Regional Court concerning the allegation that after having sold protective masks to various German federal states and having earned almost 50 million Euros in commissions, the required taxes were not handled appropriately and rather sought to be evaded.

[Tagesschau News Program – Mask Scandal →](#)

[YouTube News Report – Mask Scandal →](#)

07

International Bribery Scandal: Representation of a German Subsidiary of a Large U.S. Conglomerate

German lead defense counsel of a German subsidiary of a large U.S. conglomerate for an almost 4-year period coordinating efforts across multiple jurisdictions especially the U.S. and Germany and representing this German subsidiary in the German white-collar proceedings as well as coordinating a team of defense counsel for the targets (individuals).

08

International Bribery Scandal: Defense of a Former Senior CFO at Siemens

Lead defense counsel of a former senior CFO at Siemens for more than 17 years in

- an internal FCPA investigation and in the German criminal investigation which ended with a termination of the proceedings,
 - together with U.S. counsel in the U.S. investigation conducted by the United States Department of Justice which ended with a non-prosecution agreement and
 - together with an Argentinian counsel in Argentinian criminal court proceedings.
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Awards

Sabine has been recognized for years by all the major rankings organizations in Germany and globally:

JUVE

„Few boutiques of this size are present in as many high-profile main proceedings in business law.“

„Exceptionally competent, extremely responsive, conveys a great sense of security to clients.“

„Result-oriented, in search of pragmatic solutions, dynamic, competent, highly valued by law firms specializing in civil law, long-time experience in international proceedings.“

„Like only few boutique law firms in the field, stetter Rechtsanwälte maintains a solid network of white-collar law firms in the USA.“

„Brilliant and highly professional.“

LISTED 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026

[View JUVE Ranking →](#)

CHAMBERS AND PARTNERS

„Sabine Stetter of stetter Rechtsanwälte is a highly active white-collar crime and tax criminal law specialist. She is active on prominent German and international mandates, including representing notable individuals connected to the wirecard and diesel emissions scandal.“

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LISTED 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026

[View Chambers Ranking/Dr. Sabine Stetter →](#)

THE LEGAL 500

„The boutique law firm Stetter Rechtsanwälte has a reputation in handling international cases, especially relating to Europe and the USA. Further special fields are medical criminal law, labor criminal law, foreign trade law and environmental criminal law. The mandates range from financial services providers to automobile and the manufacturing sector. The “absolute excellent” Sabine Stetter has a good record in international cases and is engaged in all current complex cases.“

„The team is extremely experienced and knows how to end legal procedures quickly and quietly. The team knows how to handle complex international cases and offers intelligent solutions. The commitment extends far beyond normal consulting.“

„Sabine Stetter is living proof that white collar crime needs absolute specialists.“

„Her [Dr. Sabine Stetter] professional interpersonal empathy, personal integrity and trust-based approach in cooperation are invaluable – especially in complex and difficult negotiation situations with the authorities/court representatives concerned.“

„Sabine Stetter: Excellent in her field, highly competent in dealing with officials, prompt response to inquiries, high level of commitment to supporting my concerns, personally very pleasant.“

LISTED 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026

[View The Legal 500 Ranking →](#)

LEXOLOGY (WHO'S WHO LEGAL)

Category

“Business Crime Defense”

LISTED 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025

[View Lexology Ranking →](#)

BEST LAWYERS – “LAWYER OF THE YEAR” REPORT

Dr Sabine Stetter

“Criminal Tax Practice” – Bavaria

2023

LISTED

BEST LAWYERS

Dr Sabine Stetter

“Criminal Defense”

LISTED 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027

Dr Sabine Stetter

“Criminal Tax Practice”

LISTED 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027

Dr Sabine Stetter

“Tax Law”

LISTED 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027

[View Best Lawyers Ranking/Dr. Sabine Stetter →](#)

WIRTSCHAFTSWOCHE - LEGAL ALL STARS

In two consecutive years, Dr. Sabine Stetter from the Munich-based law firm stetter Rechtsanwälte was voted one of the top three advisors in the field of compliance by WirtschaftsWoche and the respondents of Handelsblatt Research in Germany.

2021 | 2022

LISTED

WIRTSCHAFTSWOCHE

Top Lawyer at Law Dr. Sabine Stetter

“White-Collar Crime”

LISTED 2022 | 2023 | 2024 | 2025 | 2026

Top Lawyer at Law Dr. Sabine Stetter

“Compliance”

LISTED 2019 | 2020 | 2021

[View WirtschaftsWoche Ranking →](#)

HANDELSBLATT - GERMANY'S BEST ATTORNEYS

LISTED 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025

[View Handelsblatt Ranking →](#)

FOCUS SPEZIAL - GERMANY'S TOP COMMERCIAL LAW FIRMS

White-Collar Crime and Compliance

LISTED 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025

FOCUS SPEZIAL - TOP LAWYERS

Criminal Law

LISTED 2021 | 2022 | 2023 | 2024

[View FOCUS Spezial Ranking →](#)

CAPITAL (BRANDEINS) - BEST COMMERCIAL LAW FIRMS

Compliance and White-Collar Crime

LISTED 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026

[View Capital Ranking →](#)

F.A.Z. INSTITUT - TOP LAWYERS

Dr. Sabine Stetter

[View F.A.Z. Institut Ranking →](#)

2026

LISTED

PUBLISHED WORK

Publications

MONOGRAPHS

The solving of cases of indirect self-incrimination due to a criminal tax offense as a result of complying with tax law declaration obligations, in the series: Criminal Law of Commerce, Volume 13, editor Joecks, Berlin Academic Press, Berlin 2007

BOOK CONTRIBUTIONS

Germany, in: GTDT Anti-Corruption Regulation 2021, editors: James G Tillen and Leah Moushey, Law Business Research Ltd, London 2021, p. 49 (with C. Reichelt)

Fiscal treatment of procedural and defense costs, penalties and fines, in: Lawyer's Handbook Munich: Criminal Defense, editor Müller, Schlothauer, Knauer, Publisher C.H. Beck, Munich 2021, part I § 44

Specific aspects of white-collar investigations in the USA, in: Klaus Volk/Stephan Beukelmann (ed.), Munich Attorneys' Handbook Defense of White-Collar and Tax Crime, 3rd edition, Munich 2020, part B §15 (with S. Schomburg)

Chapter 24: Anti-Corruption, in: Handbook of Specialist Attorneys Medical Law, 4th edition, Cologne 2020 (with R. Heimann)

Germany , in: The Anti-Bribery and Anti-Corruption Review, 8th Edition, editor Mendelsohn, Law Business Research Ltd., London 2019 (with C. Reichelt)

Germany →

Germany, in: GTDT Anti-Corruption Regulation 2019, editor: Homer E. Moyer Jr., Law Business Research, London 2019, p. 41 (with S. Ludwig)

Germany, in: The Anti-Bribery and Anti-Corruption Review, 7th Edition , editor Mendelsohn, Law Business Research Ltd., London 2018 (with S. Ludwig)

7th Edition →

Germany , in: GTDT Anti-Corruption Regulation 2018, editor: Homer E. Moyer Jr., Law Business Research, London 2018, p. 67 (with S. Ludwig)

Germany →

The risk of aiding tax offences committed by business partners - a case law analysis of the jurisdiction of the Bundesgerichtshof, in: Tax Compliance. Prevention, Investigation, Remediation, Corporate defence, editors: Rübenstahl, Idler, C.F. Müller Verlag, Heidelberg 2018, chapter 33, p. 1307

Germany, in: The International Comparative Legal Guide to: Business Crime 2018 , editor: Mr Ryan Junck and Mr Keith Krakaur of Skadden, Global Legal Group Ltd., 8 th edition, London 2017, p. 95

Business Crime 2018 →

Germany, in: The Anti-Bribery and Anti-Corruption Review, 6th Edition , editor Mendelsohn, Law Business Research Ltd., London 2017, p. 118

6th Edition →

Germany, in: The International Comparative Legal Guide to: Business Crime 2017 , editor: DiBianco, Junck, Global Legal Group Ltd., London 2016, p. 17

Business Crime 2017 →

Germany, in: The Anti-Bribery and Anti-Corruption Review, 5th Edition, editor Mendelsohn, Law Business Research Ltd., London 2016, p. 91

Germany, in: The International Comparative Legal Guide to: Business Crime 2016 , editor: DiBianco, Junck, Global Legal Group Ltd., London 2015, p. 130

Business Crime 2016 →

Germany, in: The Anti-Bribery and Anti-Corruption Review, 4th Edition, editor Mendelsohn, Law Business Research Ltd., London 2015, p. 70

Fiscal treatment of procedural and defense costs, penalties and fines, in: Lawyer's Handbook Munich: Criminal Defense, editor Widmaier, Müller, Schlothauer, Publisher C.H. Beck, Munich 2014, p. 1705

Role and approach of criminal company representation ("defense"), in: risky banking transactions: liability risks and prosecution, editor Jobe, finance colloquium Heidelberg 2014, p. 213

Responsibly operated corruption prevention in companies – a means for the defense against impending corruption proceedings?, in: Festschrift for Gunter Widmaier's 70th birthday, editor Schöch, Satzger, Schäfer, Ignor, Knauer, Carl Heymanns Press, Cologne and Munich 2008, p. 801

Fiscal treatment of procedural and defense costs, penalties and fines, in: Lawyer's Handbook Munich: Criminal Defense, editor Widmaier, Publisher C.H. Beck, Munich 2006, p. 1537 (together with Leisner)

ESSAYS AND COMMENTARIES

„Coworking spaces and the concept of a permanent establishment under business tax law“, DStR 2024, 1746-1751

TO THE ESSAY →

More than fines. The remedial powers of the supervisory authorities, in: Datenschutz-Praxis, July 2020, p.1

Book review: Dr. A. Minkoff, Dr. O. Sahan, Prof. Dr. P. Wittig (editors), Konzernstrafrecht, in: DStR 20/2020, S. XVII

Book review: →

Commentary on BGH 1 StR 159/17 (15.5.2018), Aiding and abetting in tax evasion - distinguishing between acting or omission; commercial acting according to Section 370 (3) No. 5 AO

Search, arrest warrant and billion euro fine – international business crime law in practice

Der Wirtschaftsführer 2018/2019, p. 36-38 (with S. Ludwig)

Der Wirtschaftsführer →

Fraud & White Collar Crime 2018 Virtual Round Table

CorporateLiveWire (with S. Markel, A. Angotti, K. Kryszewski, D. Miralis, R. Sikellis, A. Uscov)

CorporateLiveWire →

Corruption and economic crisis: Do prevention measures pay off?, CCZ (Magazine for Liability Prevention in Companies) 2009, p. 227

Review of Ignor/Rixen, Handbook Criminal Labour Law. The facts of the relevant laws, BB (Betriebsberater) 2009, p. 112

Commentary on the BFH Verdict of 07.12. 2006 – V B 163/ 05: Whoever has been charged with tax evasion by the tax authority cannot demand the naming of the informant if the information essentially applies, Beck Online – the Database FD-StR 2007, 213361

Commentary on the BFH Verdict of 05.10. 2006 – VII R 63/ 05: Duty of disclosure of third parties in the scope of tax investigation, Beck Online – the Database FD-StR 2007, 213360

Corruption and Labor Law, BB (Betriebsberater) 2006, p. 1445 (together with Zimmer)

NETWORK

Memberships

Sabine is member of the following associations:

International Bar Association (IBA)

Officer of the Anti-Corruption Committee of the IBA – Vice Chair of the Non-Trial Resolutions Committee

Women's White Collar Defense Association (WWCDA)

Juristinnen im Wirtschafts- und Steuerstrafrecht (JuWiSt) – Association of Female White Collar and Tax Crime Lawyers

Wirtschaftsstrafrechtliche Vereinigung (WisteV) – White Collar Defense Association

Initiative Bayerischer Strafverteidigerinnen und Strafverteidiger e.V. – Initiative of Bavarian Criminal Defense Lawyers

Deutscher Juristinnen Bund (DJB) – German Association of Female Lawyers

Deutscher Anwaltverein (DAV) – German Bar Association – Working Groups on Criminal Law, Tax Law, Medical Law and Female Lawyers

Rechtsanwaltskammer (RAK) München – Munich Bar Association

CONTACT

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