

Managing Tax Investigations Tax Crime Academy Ostia, Italy 21.03.2024

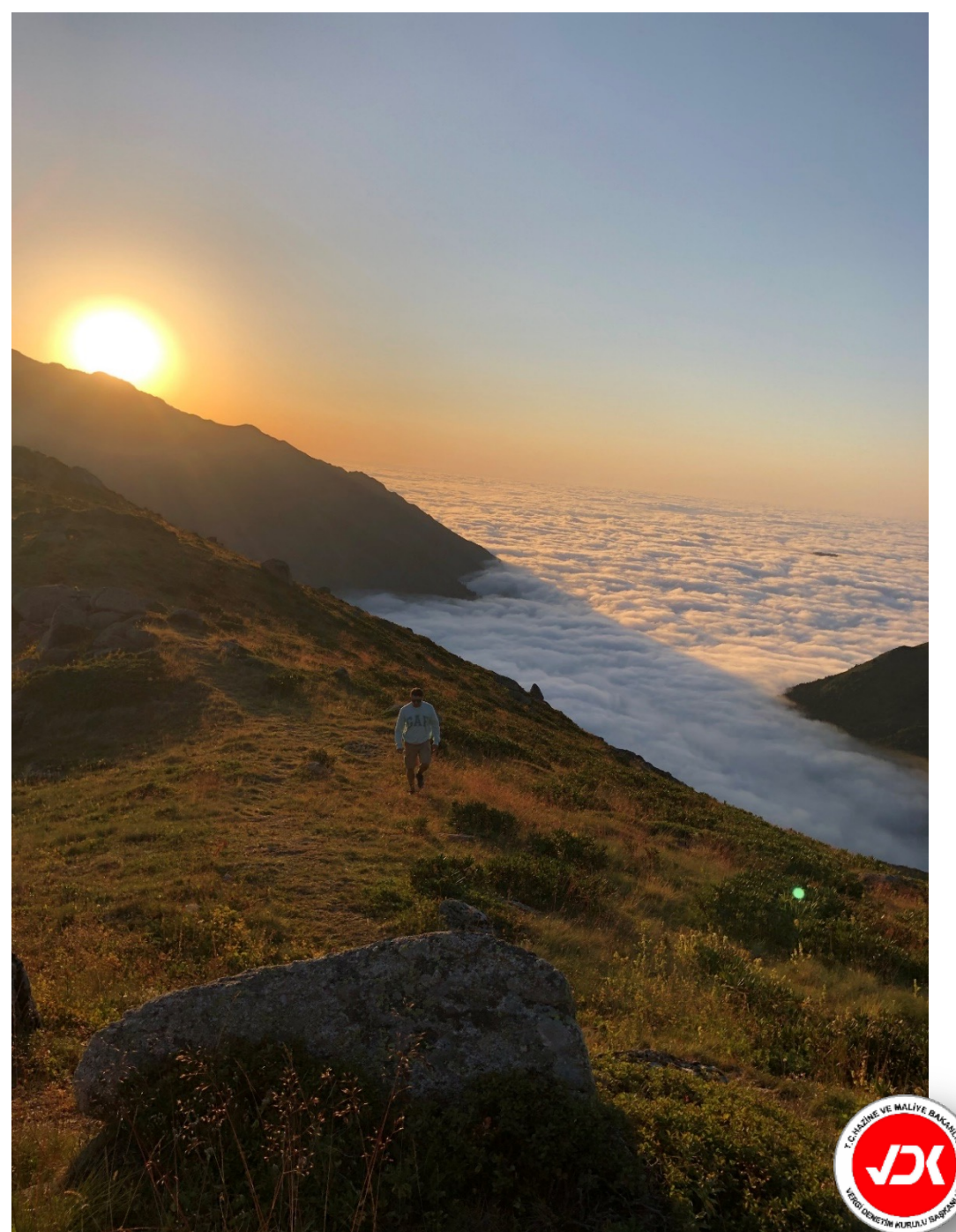
Mustafa Okan Demir
Senior Tax Inspector
Tax Inspection Board
Ankara, TÜRKİYE



Who I Am

- BS, Economics, Osmangazi University, Eskişehir
- MS, Financial Management, Investment Analysis, Boston University, Boston, MA
- 15 years of audit experience
 - Tax Audit
 - Tax Crime Investigation
 - Consulting
 - Mediation

mokandemir@gmail.com
+905334416735



Who We Are

Tax Inspection Board

- Reports directly to Treasury and Finance Minister
- Tax Inspection, Tax Crime Investigation, External Audit of Revenue Administration (on demand)
- In 9 different provinces with 21 departments
 - 6 Industry-Based Departments
 - 3 Refund Departments
 - 6 Tax Crime Departments
 - 6 Audit Departments
- 5900 Tax Inspectors on active duty
- FIU, Revenue Service, Ministry of Justice, Ministry of Interior are our partners

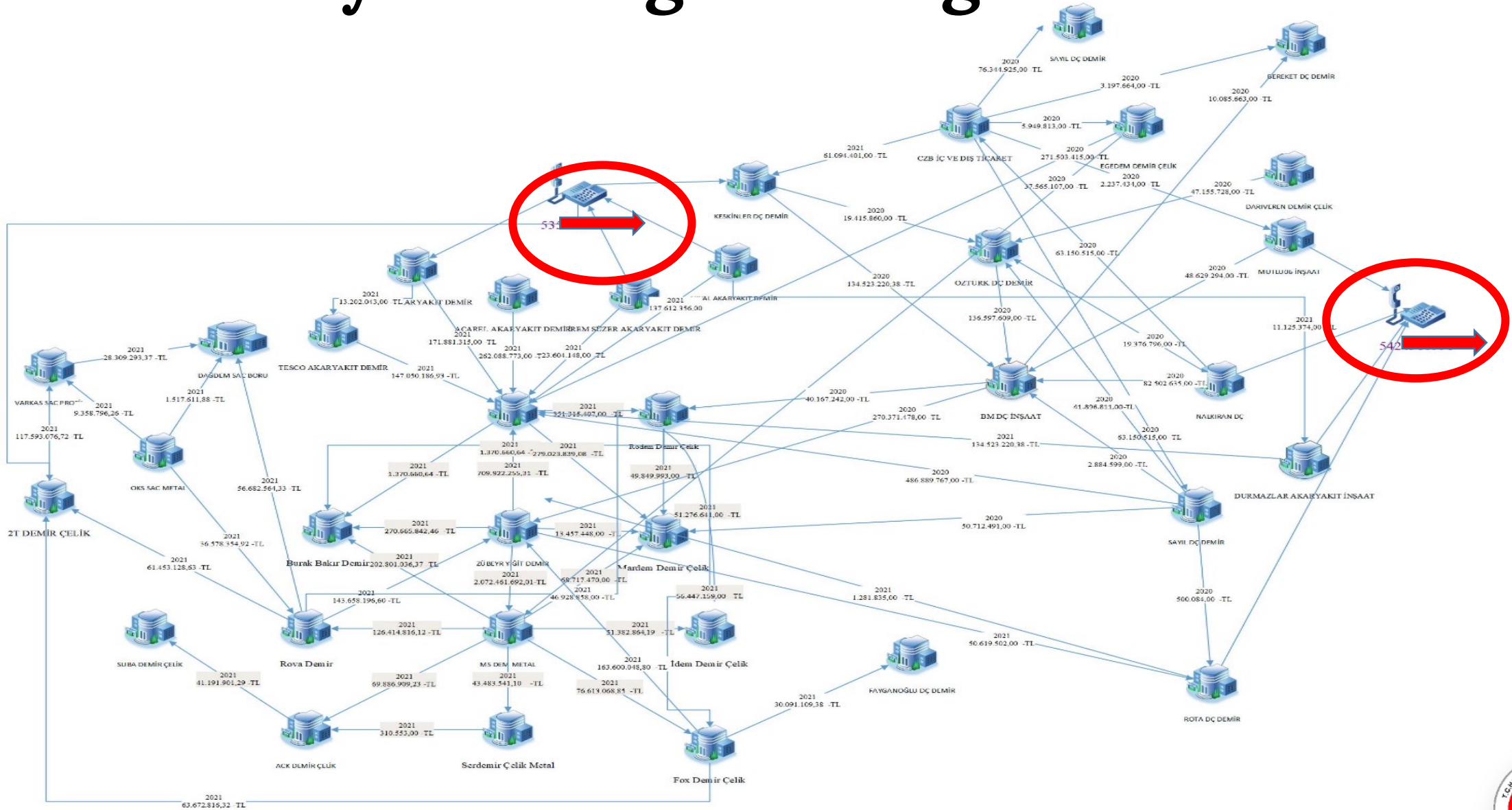


What Is Missing Trader

MTIC - Acquisition fraud



Turkish Way of Being Missing Trader

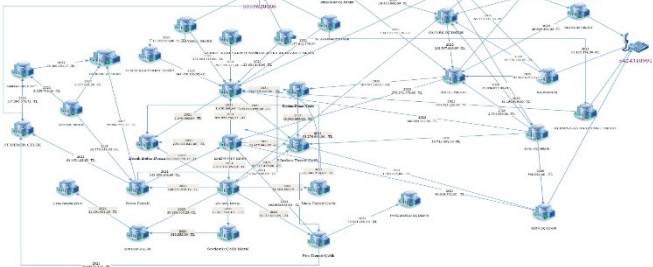
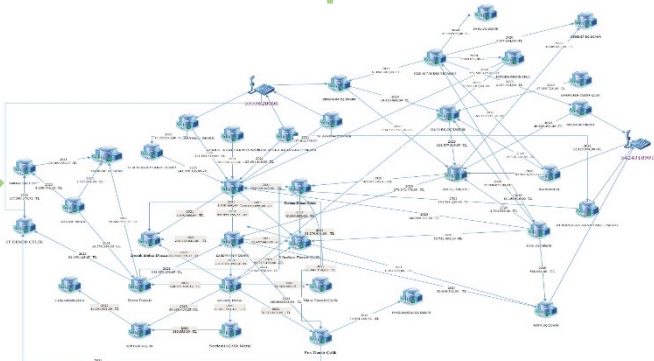
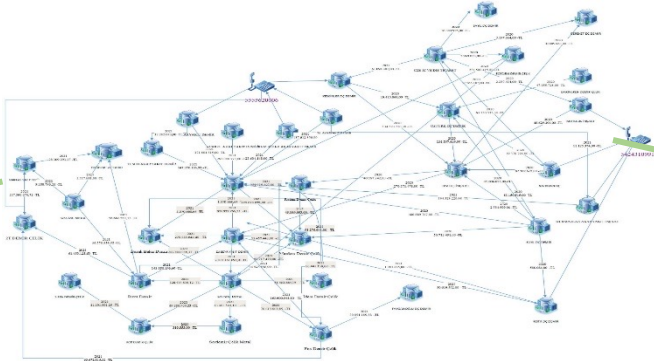
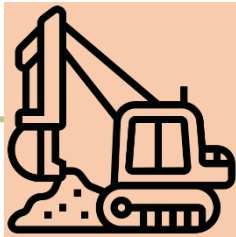
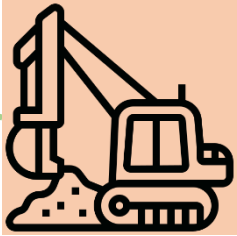
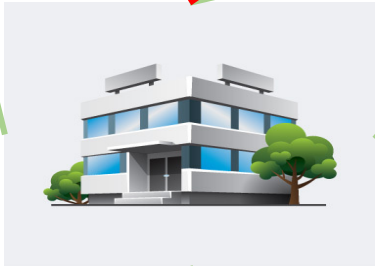
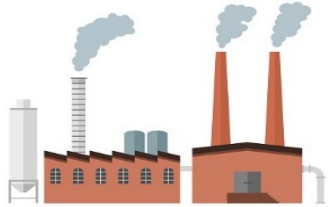


VAT FRAUD

Case Study : Iron Fist



Construction Steel Trade



Before Starting....

01

Evaluation

Information sources, risks, time frame, applications, **involving parties, suspected group activity**

02

Scoop and Size

Team size, locations, partners, information quality, methods, regulation controls, **source document**

03

Setting Plan

Responsibilities, deadlines, communication, **authorization**

04

Execution

Inspection to investigation or vice versa,

05

Operation Day

Police interviews, proof collection,

06

Judicial Procedures

Defending the case,

What We Have

Company Registration
Owners, Location, Communication



Tax Information
Filings, Forms, Reports



Bank Accounts
Company bank accounts



Ongoing Inspections
Very effective and reliable information sources



Phone Number Network
Where is a phone number used and under whose name

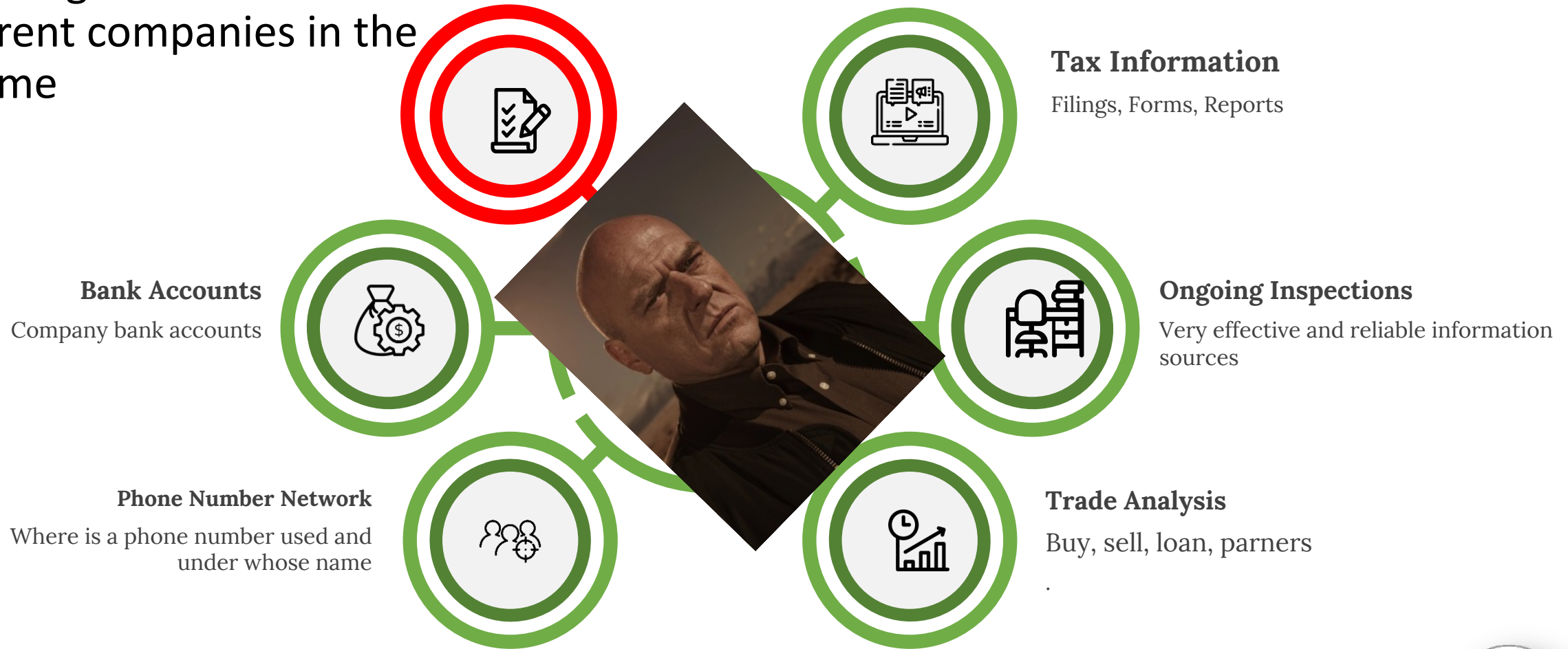


Trade Analysis
Buy, sell, loan, partners



Linking

matching addresses for
different companies in the
scheme



Matching

matching addresses for different companies in the scheme

Unmatching trade balances

Phone Number Network
Where is a phone number used and under whose name

Tax Information

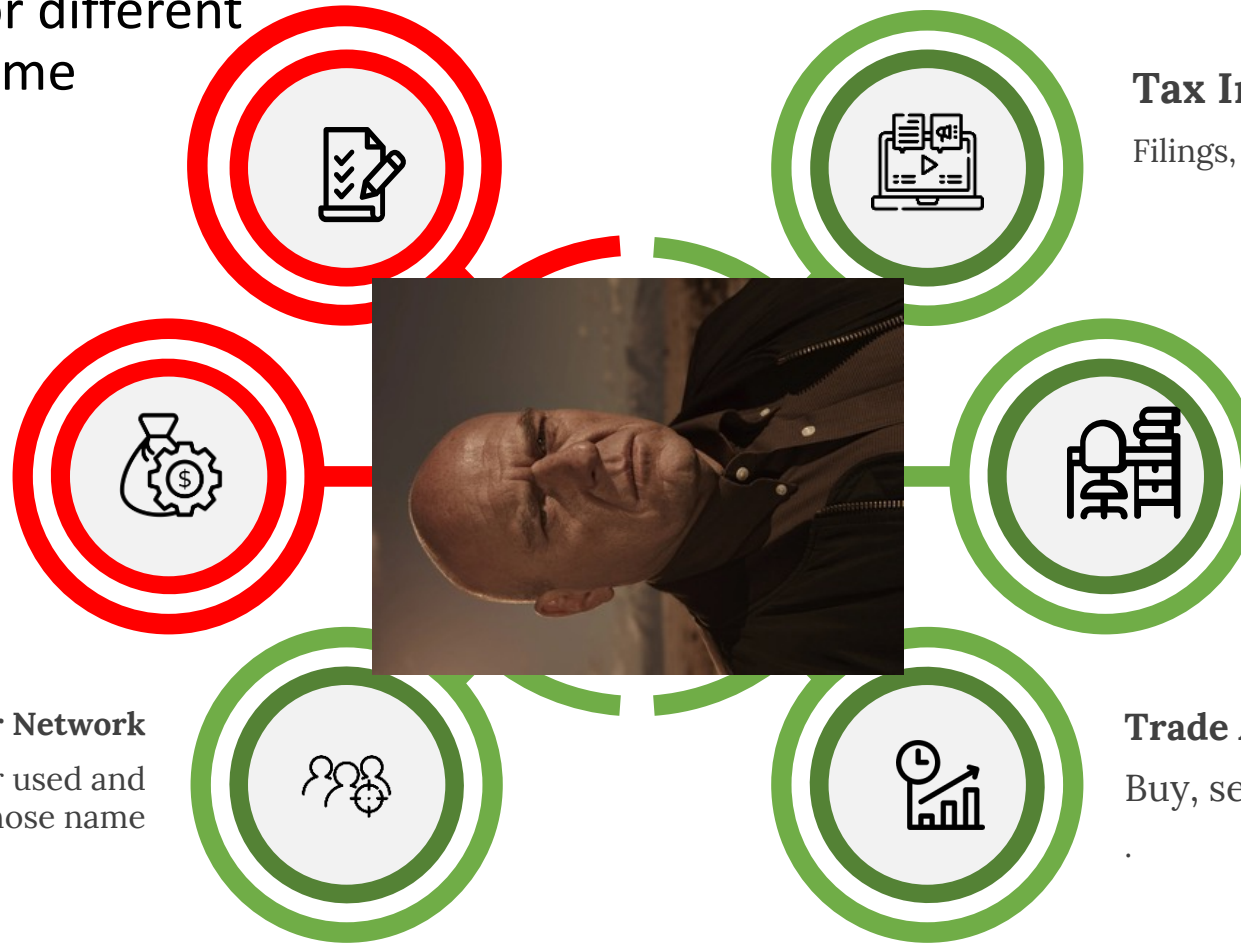
Filings, Forms, Reports

Ongoing Inspections

Very effective and reliable information sources

Trade Analysis

Buy, sell, loan, partners



Connecting

matching addresses for different companies in the scheme

Unmatching trade balances

Same cell number for different company



Tax Information

Filings, Forms, Reports



Ongoing Inspections

Very effective and reliable information sources



Trade Analysis

Buy, sell, loan, partners

Tracing

matching addresses for different companies in the scheme



Unmatching trade balances



Same cell number for different company



Tax Information

Filings, Forms, Reports



Ongoing Inspections

Very effective and reliable information sources



Invoice chains for same good



Information Sources

matching addresses for different companies in the scheme



Tax Information

Filings, Forms, Reports



Unmatching trade balances



individual crime investigation



Same cell number for different company



Invoice chains for same good



Information Sources

matching addresses for different companies in the scheme



Invoice chains for same good



unpaid checks



individual crime investigation

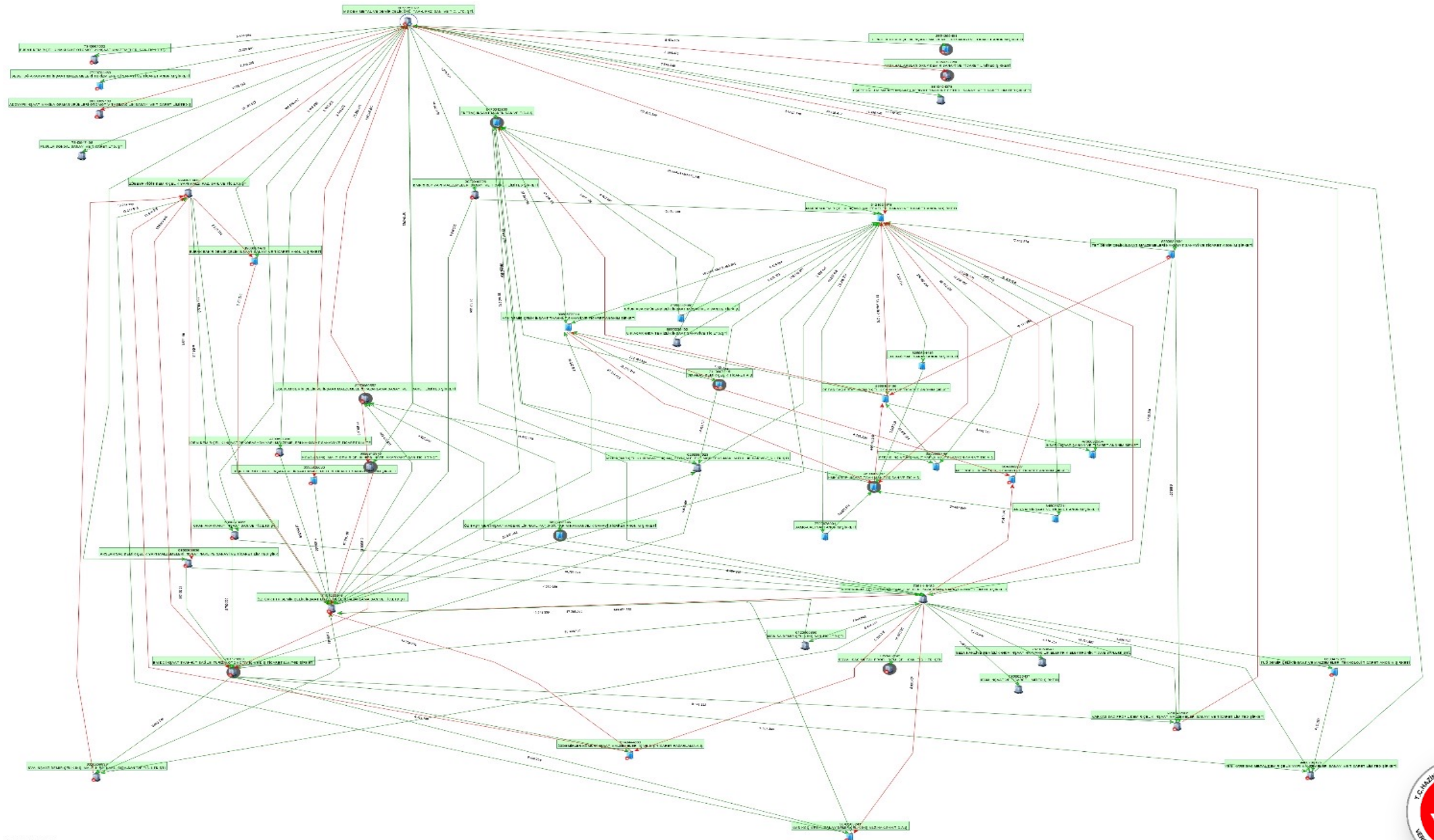


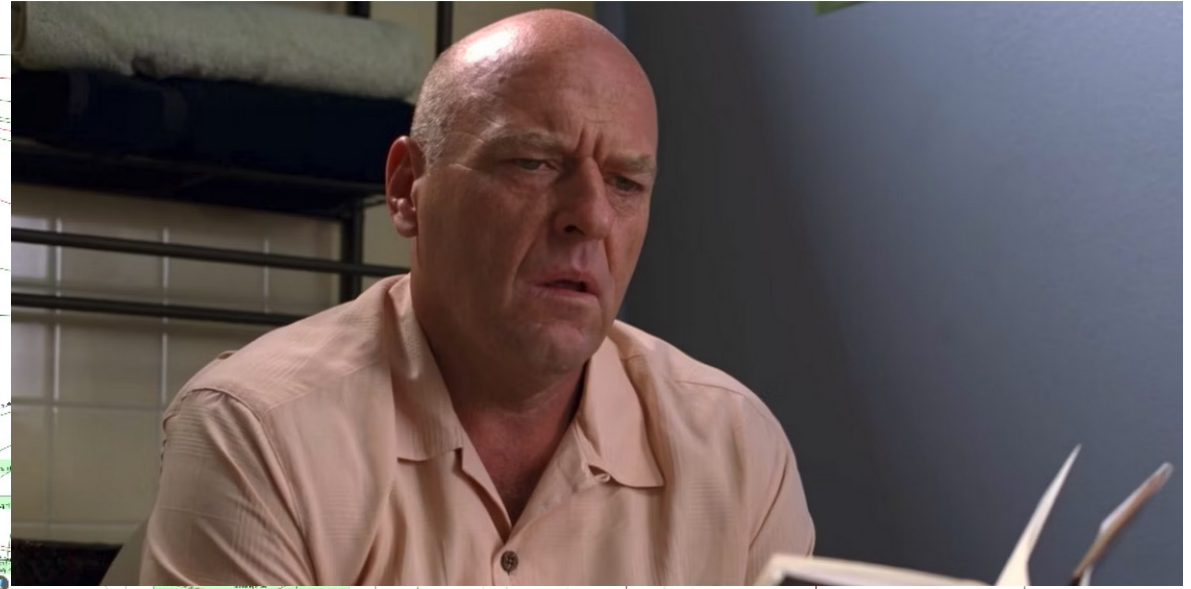
Same cell number for different company




Unmatching trade balances








With suspicion of tax evasion, individual inspection results should be added to the case

 **Ziraat Bankası**
T.C. ZIRAAT BANKASI A.Ş.



TACİZ

ANKARA 13.01.2021

0040666 #4.000.000, TL

Bu çek karstığımda ÖZAYDIL 474 DEMİR ÇELİK SAN. TİC. A.Ş. emrine TL

yalnız #2527 MİLYON # Kr. ödeyiniz. Dözenlevení Adı ve Soyadı: T. K.N., İmza

ME 0A 2271 BALÇAT/ANKARA GİRİŞİMCİ SUBE 1235122102

TR79 0001 0022 7188 0430 5150 10

11004066610102271200005010880430510

URUNLER TAAM-PAZ SAN. VE TIC.LTD.ŞTİ.
İvedik OSB/İzmirliye 2014 Cadde No:86
Gsm:0542 907 77 154 /Etilimhale/ANKARA
U

VE İNŞ.MALZ.PAZ.SAN. VE TIC.LTD.ŞTİ.
Adeltili Meh.Manisa div.Försten Towers Apt.
No:39/2003 Bayraklı/İZMİR/TÜRKİYE

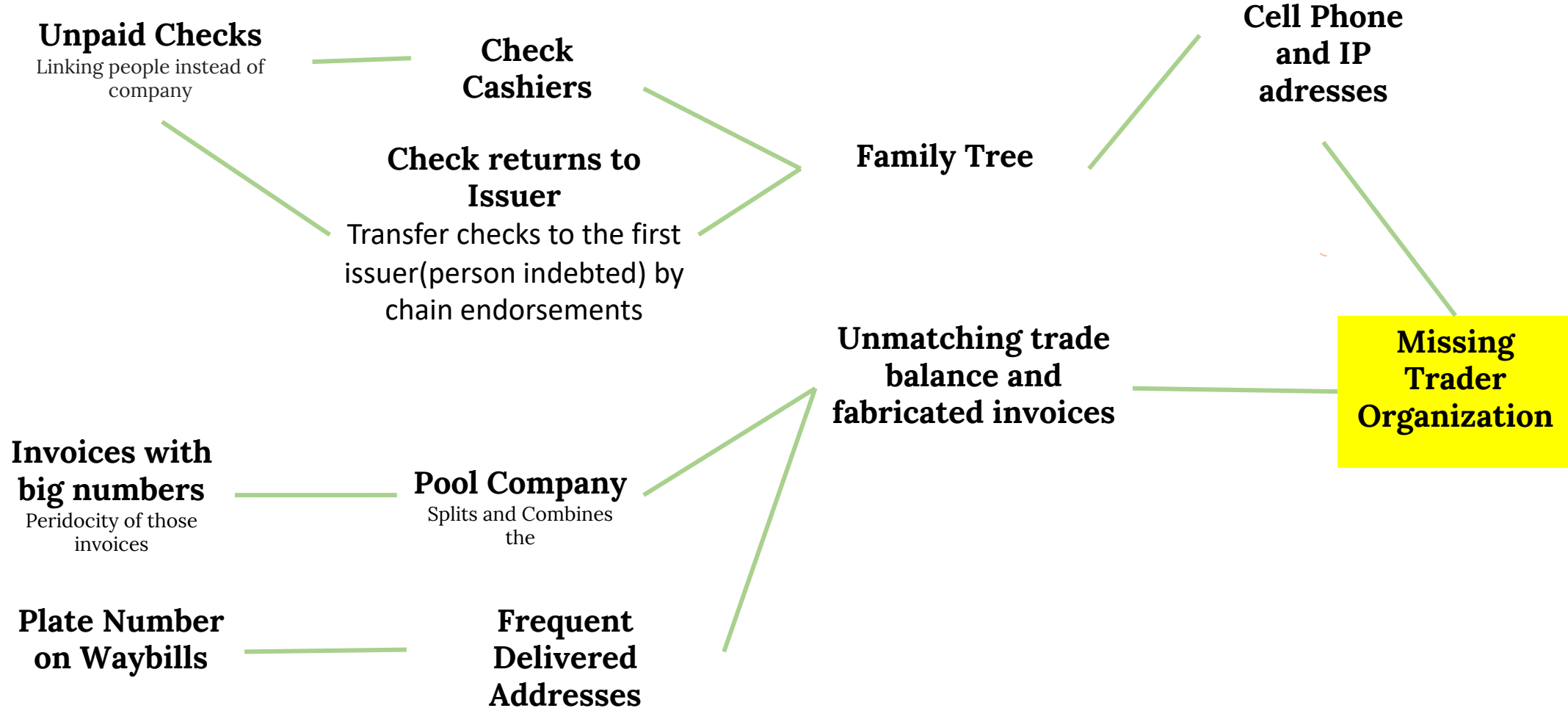
MUR.MİM.DAY.YITK.MEDİ
METALÜBİS SAN. VE TIC.LTD.ŞTİ.
Alsancak Alayuntipi N:58.Sk.No:26A
Konak/İZMİR/TÜRKİYE Tic.Sic.No: 26600

Enel Dilek
0542 907 77 154

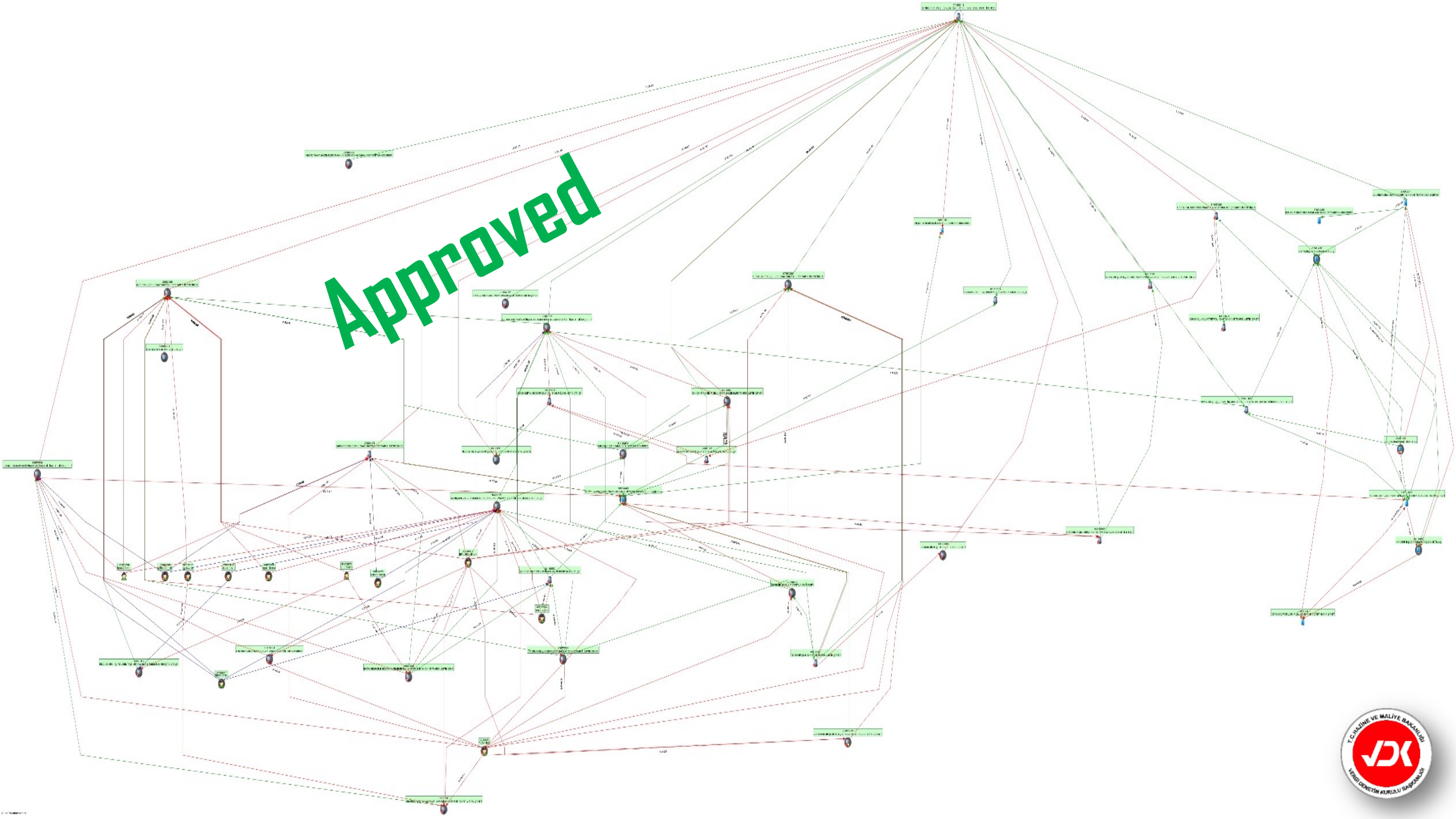
Şimdi Bireysel Emeklilik Sistemi'ne dâhil olanlar edebilecekleri katkı paylarını ya da katkı payı alıyorsa, emekliliklerini daha rahat payını %25'tir Bireysel Emeklilik Sistemi'ne katılarak gelecekte "a" gelir.

Changing the Allegation

Embezzlement against State and Bribery(predicate offence)



Approved



The Day



- After 12 months of surveillance, Searches executed on 29 City at 112 addresses on 28 July 2022
- 1 Electric Iron Arc Furnace, 2 Electric Induction Furnace move to government trustee, freezed over 1000 bank accounts that hold 1.3 billion USD
- 3 colossal database, 96 million USD cash, fired arms,
- 413 people on custody
- 312 ongoing inspections combine under **Iron Fist** Investigation
- Declared as the biggest of the Republic History

Thank You