



CASE PRESENTATION

CASH REGISTER MACHINE





OPLAN KANDADO (OPERATION CLOSURE)

- Post evaluation of Point of Sales Machine and Cash Register Machines.
- Z reading and sales reports extraction



COMPANY B

- Wholesaler and Retailer of various household products
- became a candidate for the operation after a purchase made from them showed that their registration is NON-VAT
- Non-Vat registration means that Gross Annual Sales < 3m



CONDUCT POST EVALUATION

Z READING AND EXTRACTION OF SALES DATA



Based on our records
Company J has a
permit to use 5 stand
alone cash register
machines

missing



missing



**Not stand
alone**



**Not stand
alone**



missing



**Server/ back end report
unknown**

CRIME COMMITTED

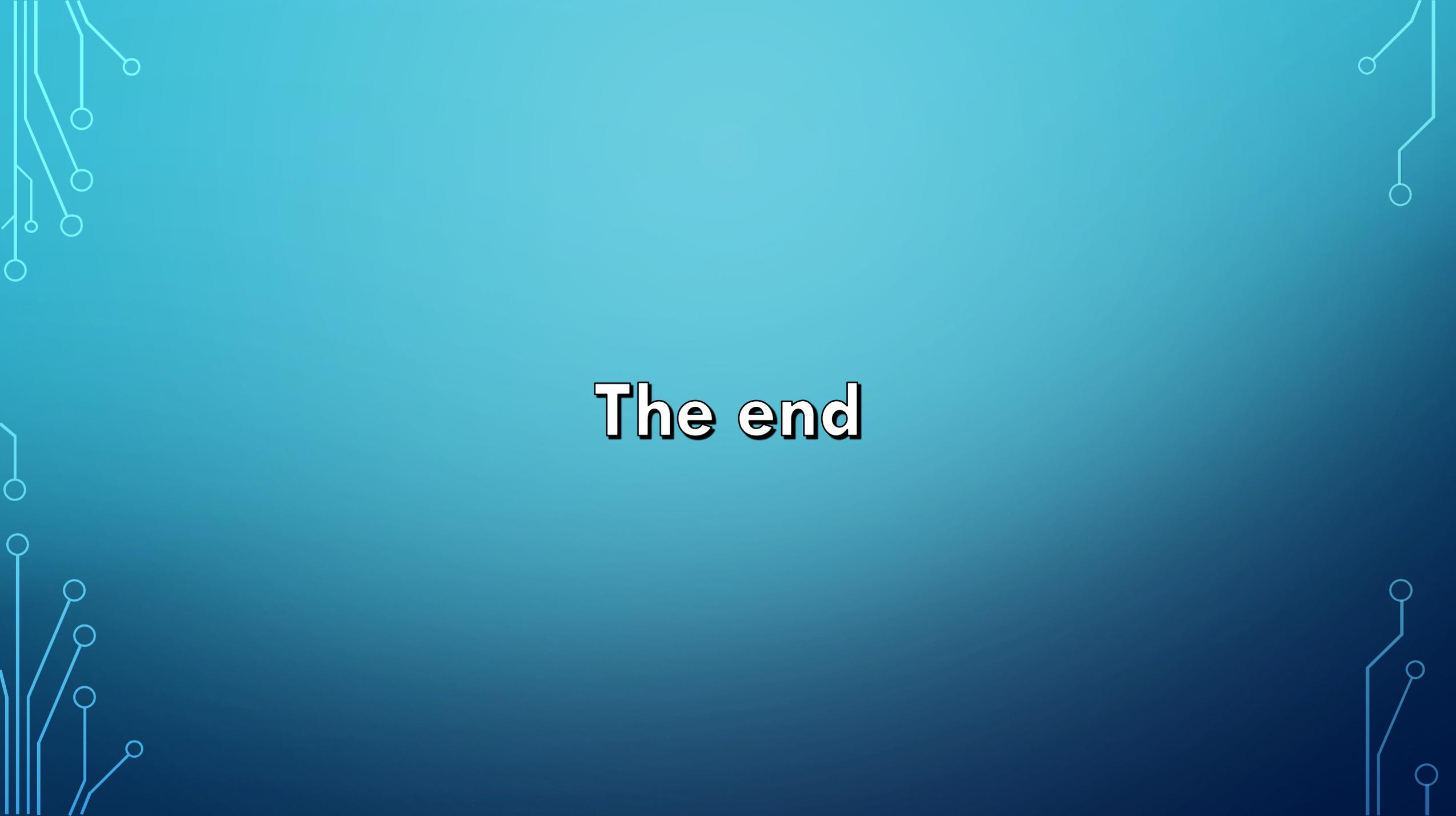
- under declaration of sales by more than 30%
- Prima facie evidence of fraud

INTER-AGENCY COOPERATION

- police assistance In the form of security while the tax officers conducted Z reading of the cash register machines and extraction of sales reports



- The business was closed for five days
- Opened after paying the VAT of US \$56,000
- Which amount is actually more than that declared in his tax returns

The image features a blue gradient background with white circuit-like lines in the corners. These lines consist of straight paths that branch out and terminate in small circles, resembling a network or data flow diagram.

The end