

# Case of study: Tax evasion in cash economy

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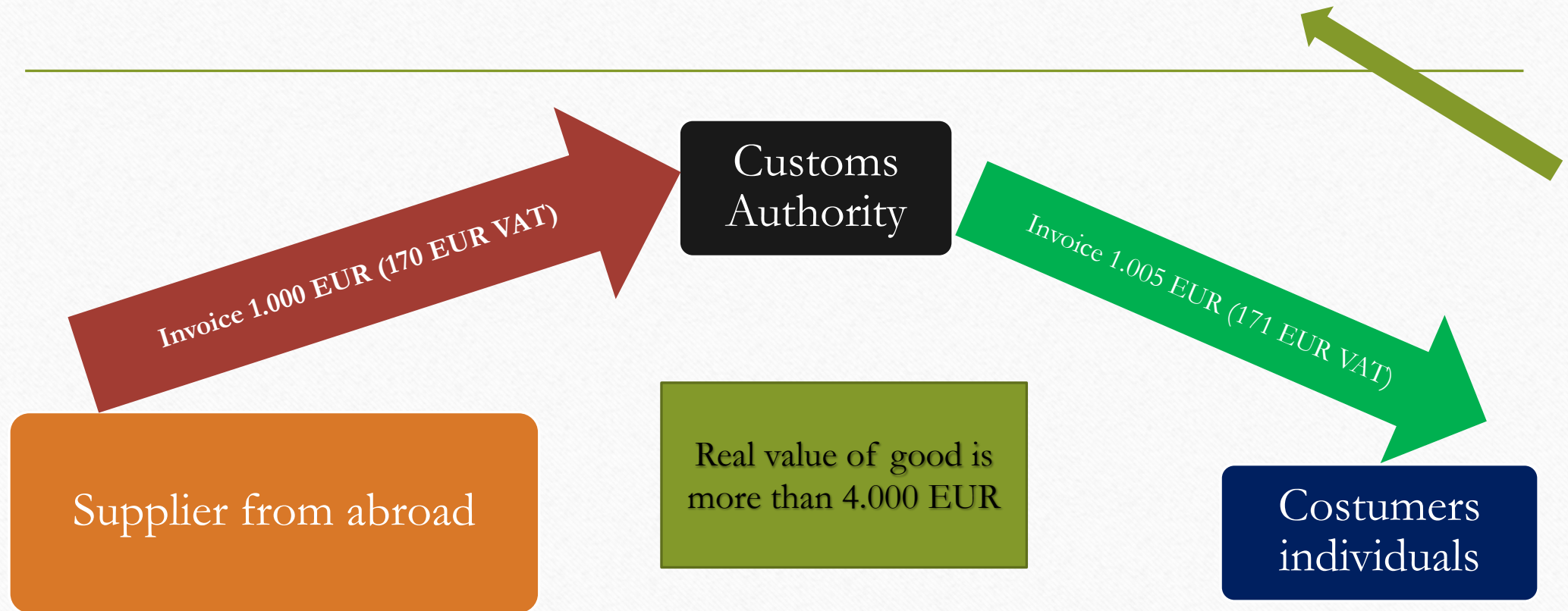


# Cash dealer case

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- Imports cars from a related supplier located in a foreign country to the EU
- Car prices were symbolic as they were ordered from related parties
- Since he imported a large number of vehicles at the beginning, the customs had no doubt in their declared price, how he received customs declarations on the underestimated value of the vehicle, which was then paid a low amount of customs duties and VAT on imported goods
- The taxpayer sold cars for cash (buyers were mostly unregistered entities, these were usually individuals who did not care about the amount stated on the invoices, correctness of the vehicle itself was important to them)

# Cash dealer case





# Case results/findings

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- Using indirect method to determines a real turnover and a real price of the cars
- Comparing with the similar cars on the market and his real value