Tackling Tax Evasion and Avoidance
April 2 – April 4, 2014

Workshop Report

April 7, 2014
Tax evasion and tax avoidance affect us all. Every year, billions of Euros of public money are lost in the EU due to tax evasion and tax avoidance. It occurs within a country and across countries both within the EU and globally. The cross-border nature of tax evasion and avoidance make it difficult for purely national measures to have the full desired effect. That is why a single country cannot solve the problem on its own.

Fighting tax evasion and tax avoidance is also essential for fairer and more efficient taxation as such acts deprive the countries of the money they need to fund public services and undermine public confidence in the fairness of the tax system.

The workshop outlined different modes of tax evasion and avoidance and familiarized participants with different approaches and measures tax authorities can use to effectively combat and reduce the scope of tax evasion and avoidance activities. In particular, it looked into the use of preventive versus repressive measures, and discussed possible ways to raise taxpayers’ confidence in the tax system by fostering transparency and improving tax service.

**Topics covered:**
- Different country experiences with evasion and avoidance
- Preventive and repressive instruments
- International exchange of information
- Grey economy
- Carrousel fraud
- Multilateral audit control procedures

**Lecturers:**
- Michel van Kerkhof and Lou Verberkt, both from the Ministry of finance, the Netherlands.

**Participants:**
There were 18 participants from Albania, Kosovo, Macedonia, Montenegro, Romania, and Slovenia.
Evaluation:

The lecturers were knowledgeable.

- 5 - very satisfied: 6 responses
- 4: 4 responses
- 3: 4 responses
- 2: 3 responses
- 1 - not satisfied: 2 responses

No. of all responses: 17, Average mark: 3.77

Enough time was allowed for questions and free class discussion.

- 5 - very much: 10 responses
- 4: 5 responses
- 3: 1 response
- 2: 1 response
- 1 - not at all: 0 responses

No. of all responses: 17, Average mark: 4.41

Selected Participants’ Comments:

- Should have more often workshops like this to exchange experience and knowledge
- I hope that I will have a chance to come again at your trainings which I saw at the webpage, which hopefully will be very helpful.
- I learned mostly from the experience of other participants.