Tackling Tax Evasion and Avoidance
March 31 – April 2, 2015
Workshop Report

April 9, 2015
This course was delivered as part of the Supporting Capacity Development of Tax Administrations in South East Europe project primarily supported by the Dutch Ministry of Finance, Center of Excellence in Finance (CEF), International Monetary Fund (IMF), and Assistance Technique France (Adetef). The overall objective of the project is to contribute to strengthening of beneficiary institutions’ capacity in implementing the EU’s recommendations under which the revenue authorities can deliver tax compliance risk management.

The course 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. It also discussed ways of improving the efficiency of the exchange of information between tax administrations in order to combat tax avoidance and tax evasion practices. Possible ways to raise taxpayers’ confidence in the tax system by fostering transparency and improving tax service along with the behavioral aspects of why do taxpayers evade were also explored.

By the end of the workshop participants:

- learned about different modes of tax evasion and avoidance
- learned about different treatment instruments used to detect tax evasion and avoidance
- learned about the benefits of the horizontal monitoring
- learned about the factors related to tax-evading behavior of taxpayers.
- gained insights into the practical implications of the behavioral economics studies for the tax administrations.

Lecturers:

- Robbert Veldhuizen and Joost van Ginkel, both from Ministry of finance, the Netherlands
- Luigi Mittone, University of Trento, Italy

Participants:

There were 21 participants from Albania, Armenia, Bosnia and Herzegovina, Bulgaria, Croatia, Georgia, Kosovo, Macedonia, Moldova, Montenegro, Romania, Slovenia and Ukraine.
Evaluation:

The lecturers were knowledgeable.

No. of all responses: 21, Average mark: 4.47

The workshop addressed issues that are important to my work.

No. of all responses: 21, Average mark: 4.42

Selected Participants’ Comments:

- The knowledge I gained at this workshop is very important to analyse the current procedures in my T.A. and try to change and improve based on the experience of other TA presented at the workshop.
- The organization of the event was excellent and it was a great experience to meet colleagues from other TA and to share experience.
- Our expectations were highly covered. We were glad with the real examples on tax avoidance/cases given...trust, formulations, actions etc.