

# VAT fraud and its mitigation mechanisms

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## Abstract

For several years, tax fraud has become the subject of extensive and complex research. It is now a very common phenomenon that is threatening the functioning of countries worldwide. The Polish tax system has overcome many changes regarding the settlement and refund of VAT in recent years. These activities are related to the prevention of tax fraud, as the scale of its occurrence is still high. The "tax carousel" is known all over the world. The established legislative mechanisms bring noticeable effects, abuses still occur, but they are more often detected by tax authorities. The aim of the article is to indicate the most important legislative mechanisms (JPK, split payment, white list of taxpayers) limiting the occurrence of tax fraud in the area of VAT avoidance, which at the same time reduces the tax gap.

**Keywords:** tax fraud, tax gap, , Standard Audit File, JPK-VAT, split payment, white list of taxpayers

## 1 Introduction

Taxes constitute an important instrument in the hands of the state of influencing the stability and economic security of the country, however, on the other hand, they reduce the financial resources of taxpayers due to the obligation to regulate public benefits, which is why many individuals, both natural and legal, avoid taxation without paying attention to the consequences of this act.

Practice shows that there are many different factors that influence the decision-making on "tax avoidance", that is, reducing the burden of taxation legally, using the structural elements of a given tax, such as tax reliefs, tax exemptions or deductions, and "tax evasion". Tax "evasion" in conjunction with the definition of "tax avoidance" is the act of fraud, concealment and misleading the tax authority. This is illegal and the result is a reduction of the tax liability in an unlawful manner. Such actions are grounds for criminal or criminal liability [24].

Therefore, a question should be asked: how to prevent tax fraud? The best solution is to limit the reasons for their committing and to introduce appropriate tools to limit their occurrence.

The aim of the article is to indicate the most important legislative mechanisms limiting the occurrence of tax fraud in the area of VAT avoidance, which at the same time reduces the tax gap. In order to achieve this goal, the literature on the subject, legal acts, documents of the Ministry of Finance and statistical data were analyzed.

## 2 The economic fraud problem

In the literature on the subject, the concept of economic fraud is understood by many terms, including such as: economic fraud in the meaning of financial embezzlement, business fraud, illegal activity of the enterprise in the meaning of illegal activity (e.g. without the required license), blue collar labor abuse, economic crimes called white collar crimes, deliberate manipulation of financial statements, the so-called accounting manipulations, tax fraud, various types of misappropriation of material assets, intangible assets, a wide range of economic frauds related to corruption (bribery, bid rigging, undisclosed conflict of interest, embezzlement) [11]. A relatively new group of economic frauds was presented during the economic fraud research conducted by PWC in 2018 - unethical business.

According to the Association of Certified Fraud Examiners (ACFE), fraudulent misappropriation is considered to be the use of a position to enrich one's own enrichment by knowingly abusing or misusing the resources and property of the hiring company [1].

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Jasiński describes economic abuse as "irregularities in economic turnover, identified primarily with gainful production, construction, trade, service activities and (...) extraction of minerals from deposits, as well as professional activity performed in an organized and continuous manner" [9].

Masiukiewicz defines economic fraud as fully deliberate actions aimed at obtaining benefits improperly and unlawfully. The fraudulent facts presented as well as the lack of openness of actions prove the fraud [14].

The main point of fraud is obtaining substantial funds easily and quickly. The research conducted by PwC in 2020 shows that the most common economic crime is corruption, bribery and accounting fraud. Importantly, in Polish enterprises these phenomena are more frequent than in companies all over the world. Table 1 presents the categories of the most common economic abuses by Poland against the background of the world.

Table 1. Selected categories of economic fraud in Poland in 2011-2020 compared to the rest of the world (data in percent)

| No  | Abuse category  | Poland       |              |              |      | World |      |
|-----|---|--------------|--------------|--------------|------|-------|------|
|     |   | 2011         | 2016         | 2018         | 2020 | 2011  | 2020 |
| 1.  | Misappropriation of assets (stealing business assets) | 61           | 62           | 47           |      | 72    |      |
| 2.  | cybercrime  | 18           | 32           | 33           |      | 23    |      |
| 3.  | Corruption and bribery                                | 36           | 38           | 17           | 54   | 24    | 30   |
| 4.  | Accounting manipulations                              | 25           |              |              | 49   | 24    | 28   |
| 5.  | Infringement of intellectual property rights          | 10           |              |              |      | 7     |      |
| 6.  | Tax fraud / abuse                                     | 8            |              | 40           | 17   | 4     | 8    |
| 7.  | Competition-infringing behavior                       | 12           |              |              |      | 7     |      |
| 8.  | money laundering                                      | 8            |              |              |      | 9     |      |
| 9.  | Abuses in the purchasing area                         | No isolation | 29           | No isolation |      |       |      |
| 10. | Doing business unethically                            | No isolation | No isolation | 43           |      |       |      |

In the 2020 global fraud research survey, Polish companies admitted that as many as 54% of them were affected by corruption. In the 2018 survey, it was only 17%. The second category in the scale of crimes is accounting fraud, experienced by 49% of Polish enterprises. In the previous period under review, 17% of accounting frauds were made. It is worth paying attention to tax fraud, where, contrary to accounting fraud, there is a noticeable decrease from 40% in 2018 to 17% in 2020. Such a significant reduction in tax fraud results from the legislative mechanisms implemented by the legislator.

It is also worrying that nearly 90% of companies in the world said that in the face of unforeseen market situations such as COVID -19 it is difficult to conduct business in an ethical manner. In Poland, 79% of respondents (compared to 59% in the world) indicated that maintaining the standards of integrity in running a business is a big challenge, especially in dynamic, unpredictable times, often causing panic, as evidenced by the experience of the crisis of 2007-2008. In uncertain times, pressure to act unethically increases. More people are willing to act contrary to the rules, and sometimes the law, to save their companies and jobs [26].

In the case of individual attitudes, nearly every fourth (23%) respondent in Poland (compared to 30% in the world) would be ready to act unethically if it would have a positive impact on his salary or career development. This shows that in the coming years we will face an increased number of large identified abuses in all types of companies, which in times of economic growth were easier to hide and on a large scale [29].

When making economic decisions, entrepreneurs are mainly guided by the maximization of profits, which are to be beneficial for companies from the economic, economic, financial and tax point of view. To this end, they undertake activities aimed at reducing the taxes due and payable. This phenomenon is called tax optimization. It is a series of activities consistent with the applicable tax regulations, aimed at avoiding or minimizing the tax burden in the enterprise [7]. Unfortunately, entrepreneurs do not always act legally, which in turn leads to economic crimes [2, 4, 8].

### 3 Types and scale of tax fraud

The concept of tax fraud is attributed to many acts, including:

- submitting to the tax authority, other authorized authority or the payer a declaration or declaration with false and / or concealed information contained therein, or failure to comply with the obligation to notify about a change in the data covered therein;
- tax evasion and failure to disclose to the competent authority the subject and base of taxation or failure to submit a declaration, thus the tax is subject to depletion;
- concealment of running a business on one's own account or the actual size of this activity, using the name and surname, business name or business name of another entity;
- persistent failure to pay the tax on time [16].

Tax evasion is a direct violation of tax law, which entails criminal liability.

In Poland, taxpayers avoid taxation by: not reporting a tax obligation, not disclosing all sources of income, falsifying bills and tax books, reporting expenses as costs that have not actually been incurred in the performance of fictitious transactions, and the so-called sham activities, which consist in deliberate action to conceal the actual nature of the activity giving rise to the tax obligation [6].

One example of total tax evasion is the existence of entities in the shadow economy. These are activities, including.:

- illegal, which involves concealing the proceeds of criminal activity, prohibited by law or its violation;
- unreported, related to tax evasion;
- unregistered, which consist in hiding activities from statistical offices;
- informal, relating to business activity, where due to the lack of registration it is free from certain formal fees (e.g. taxation, stamp duty) and, at the same time, its informalisation makes it impossible to derive certain benefits [18].

According to T. Grzegorzcyk, tax fraud is related to total or partial tax evasion. The related activities are: failure to report the taxable entity, failure to submit the tax return on time, inadequate classification of e.g. costs, location of activities in the gray economy, business and tax refund fraud [13].

Income taxes of a direct nature, property taxes and consumption taxes of an indirect nature are exposed to fraud. In the case of personal income tax, an example of partial tax evasion is failure to disclose all sources of income (e.g. activities performed abroad) and defective qualification of tax deductible costs. On the other hand, in the case of corporate income tax, partial tax evasion takes place if entrepreneurs include in the tax deductible costs elements of expenses that are not, according to the Act, benefit from tax exemptions, tax exemptions not legally due to them and deliberately lead to the bankruptcy of the company in to reduce tax. Such activities result in lower tax revenues to the state budget. This creates not only a gray area, but also a black area. There are economic mafias in the black zone that deal with smuggling, VAT fraud and excise duties. Their actions lead to huge losses of the state treasury.

Taxpayers' behavior is significantly influenced by the tax morality shaped in Poland, defined as "a set of moral norms adopted in a given environment, regarding the attitude of the taxpayer towards paying and paying obligatory fees to the state budget." [17]. The tax morality of enterprises and natural persons is primarily influenced by: the construction of the tax system, the quality of tax administration, the effectiveness of the tax dimension and control apparatus, tax law, the level of socio-economic development, the state political system and a number of other factors. They are not only on the side of the taxpayer, but also on the side of the state and local government, which are the owners of tax revenues. Tax morality is shaped in societies for many years and determines the scale of non-payment of taxes and tax evasion by entities.

### 4 VAT fraud

Due to its structure, VAT is particularly vulnerable to attempts to commit a tax offense by misleading the tax authority, which consists in not paying the amount due or extorting it through an unauthorized return from the tax office. These offenses are regulated by the fiscal penal code [23].

Under Polish tax law, an active VAT taxpayer has the right to deduct tax on purchased goods and services, which is known as input tax. It is directly related to output tax that arises through the sale of goods or services, and is then a tax liability. The taxpayer is obliged to confirm each sale of goods or services by issuing a document called a VAT invoice or a receipt from the cash register [18]. Unfortunately, not all taxpayers comply with the rules of correct, lawful VAT settlement.

Entrepreneurs use various methods of tax avoidance. One of them is the issuing of invoices by a taxpayer who does not actually exist, but the activity took place and was performed by another entity. The main motive for this is the purchase of stolen or untaxed goods. Another example is issuing an invoice for an activity that did not actually take place, but the taxpayer pays another entrepreneur for invoicing the purchases. In this way, the entrepreneur, thanks to the purchased invoice, reduces the amount of income obtained, which results in a reduction in the tax amount. The next act that leads to tax fraud is the issuance of invoices by a fictitious entity in order to create a sales document. In this way, the company does not pay tax and does not pay other liabilities and does not submit a declaration. These are the so-called firm poles [5]. There is also a known method of issuing invoices and customs documents for an apparent operation. It consists in issuing invoices by the taxpayer for an activity that actually occurred, but did not give the right to deduct input tax on the output tax. The content of the document is changed so that the taxpayer using this document could deduct or obtain a tax refund [20].

In recent years, tax authorities have been struggling with the problem of the so-called tax carousel. A carousel tax is understood as a fictitious movement of goods between at least two economic entities of the European Union or third countries. The activities are organized in such a way that the goods covered by the commercial transactions, according to the records kept for VAT purposes, are returned to the countries from which they were sold. Such a structure enables the avoidance of the obligation to pay VAT due and the unauthorized claim of a refund. This crime is committed in a conscious and organized manner [28]. The following entities participate in the carousel mechanism: the leading company, the disappearing entity, the buffer and the broker [21]. The lead company is the most important player in a carousel fraud. It is responsible for the organization of the entire tax fraud system. He runs a business, correctly settles tax liabilities to the state budget and other institutions, and makes intra-Community supplies to disappearing taxpayers. A disappearing taxpayer is usually a pole company that does not have any assets itself, is established only to "generate" tax on invoices and then after a few months it is liquidated.

The disappearing taxpayer makes an intra-Community acquisition of the goods from the lead company, and then sells them on the domestic market. He issues an invoice with the applicable VAT, which he does not pay to the budget. The profit generated by the criminal organization comes from the VAT amounts unpaid to the budget of the Member State in which the missing taxpayers operate.

There is a buffer entity between the disappearing taxpayer and the leading company. Its task is to carry out domestic transactions, which is to hinder the detection of the practice, disrupt controls and blur the links between the disappearing taxpayer, profits and the organizer. Thus, the buffer is to authenticate transactions. Hence, this role is often played - consciously or not - by a company with a well-known brand, existing on the market with a long tradition, enjoying the reputation of reliable and credible contractors. The entity called the "buffer" pays to the tax office the difference between the tax due and charged.

The last link in the tax carousel is the broker. This is the entity that has the task of selling the goods back to the organizer (lead company) and thus closing the carousel system. His main profit comes from the right to deduct input VAT, which he obtained as a result of purchasing goods from the buffer and delivery to the organizer, which is subject to a 0% VAT rate. Due to the fact that he buys in the country where he operates, and sells the goods abroad, he receives a high VAT refund, unless he also sells goods inside the country where he operates. There can be a lot of carousel brokers and their awareness of fraudulent activities may vary. In practice, the broker finances the tax carousel. There are cases where in many criminal and tax proceedings law enforcement authorities mistakenly considered the broker to be an entity that was intended to commit fraud, and in fact turned out to be a victim. This is evidenced by numerous judgments of the Supreme Administrative Court [27]. The VAT carousel is known all over the world. Many countries are combating this phenomenon by introducing new VAT regulations.

## 5 Effects of VAT fraud for the economy

VAT is the largest source of country budget revenues, so the size and stability of VAT revenues is extremely important for conducting a responsible financial policy. Taking into account the size of the state budget losses due to the lack of taxes paid, the term of the tax gap should be considered. In Polish law, the concept of the tax gap has not been defined. This term is scientific, but its scope and methodology of related measurements, including for the purposes of reports,

studies and comparative analyzes, have been developed by individual tax administrations, MoF and international organizations such as OECD [25].

According to the US tax administration, the tax gap is understood as the amount of tax liabilities that are not settled on time [20]. A broader definition was provided by the Institute of Financial Policy of the Ministry of Finance of the Slovak Republic. According to him, the tax gap is the difference between the tax actually paid and the tax that should be paid if all natural and legal persons declared their activities and transactions in a proper manner, in accordance with the letter of the law and the intention of the legislator. [19]. It should be noted that the tax gap covers not only revenue losses resulting from tax fraud, but also irregularities resulting from inadvertent proceedings. Also as a result of lawful but inconsistent with the intention of the legislator, operations leading to effectively lower taxation than theoretically required by the relevant act. According to data published in the Study and Reports on the VAT Gap in the EU-28 Member States: 2019 Final Report, the VAT gap in 2018 amounted to almost PLN 17.9 billion, in 2017 PLN 24.5 billion, and in 2016 36.9 billion [20]. This means that within two years the gap decreased from PLN 36.9 billion in 2016 to PLN 17.9 billion in 2018. The analyzes show that such a rapid decrease in the gap has not been observed in any EU country in recent years, and the VAT gap in Poland has decreased to the level recorded in 2016 in Austria, Denmark and Finland. Higher VAT collection rates in Poland are related to the introduction of mechanisms limiting tax crimes, such as: the Uniform Control File (JPK), the Split Payment Mechanism or the White List of Taxpayers. These tools result in an increase in tax discipline and a decrease in the scale of VAT fraud.

## 6 Polish SAF-T: JPK-VAT

The Polish version of Standard Audit File (JPK-VAT, in Polish: Jednolity Plik Kontrolny) is a set of data in an electronic format created on the basis of accounting and tax records and accounting documents. It is sent to the tax authorities and fiscal control authorities by taxpayers. Information on economic operations for a given period is provided by electronic record in XML formations at a strictly specified time or at the request of the controlling authority.

The concepts of the Standard Audit File for Tax were developed in 2005 by the Organization for Economic Cooperation and Development (OECD) under the name SAF-T (Standard Audit File for Tax). In 2008, Portugal was the first country to introduce the control file. In the initial phase, the reform covered only the largest CIT entrepreneurs. Over the course of the following stages, this obligation became obligatory for all taxpayers. The requirement for Portuguese entrepreneurs to upload files every month was introduced in 2013. At the same time, taxpayers were obliged to submit tax declarations electronically and a central register of invoices was introduced. As a result, according to the data of the Portuguese government, it has led the country to leave the "gray zone" of at least two sectors of the economy [12].

In Poland, the Standard Audit File was introduced on July 1, 2016 and applied only to large enterprises, and as of January 1, 2018, SAF-T included all VAT tax payers.

The main purpose of introducing the Standard Audit File is to provide the tax authorities with the necessary tools that will enable the efficient conduct of checking and control activities. The SAF structure allows you to quickly generate financial and tax data. It enables more efficient extraction of data that is needed in management accounting, internal or external audit. Thanks to the introduced file, tax officials have a better opportunity to carry out many tests to verify the reliability, completeness and compliance of declarations, books and records at a selected time. SAF-T optimizes the operating costs of the tax administration and improves relations between it and its clients.

The introduction of JPK is also a successful attempt to reduce the tax gap. Thanks to cyclical analyzes using JPK VAT tools, the Ministry of Finance and the National Tax Administration in the first half of 2019 identified 28,933 entities which, despite not registering for VAT, issued 62,908 invoices for the total amount of VAT of PLN 457 million, then secured against arrears in total, PLN 300 million and conducted in-depth analyzes focused on VAT irregularities, under which it was recommended to suspend the payment of VAT refunds for the total amount of PLN 375 million. From June to August 2019, irregularities in the VAT settlement in the amount of PLN 167.2 million were detected [10]. These numbers prove that as a result of the SAF implementation, the tax system is systematically tightened, and the tax authorities are more and more effective - they carry out fewer inspections and focus more on checking dishonest taxpayers.

## 7 Split payment mechanism (SPM)

Split payment is another mechanism aimed at preventing tax fraud, which excludes the possibility of fraud by a dishonest VAT payer. This method only applies to payments that are made using electronic means of payment. The split payment mechanism is one of the solutions recommended by the European Commission in the Feasibility Study of Alternative Methods for Improving and Simplifying VAT Collection.

The provisions on the split payment mechanism in Poland have been in force since July 1, 2018. At that time, the decision-maker on the division of payments was the buyer paying for the good or service. It was he who decided whether the seller would receive the entire payment on the basic account or the amount less tax. Indirectly, his decision affects the financial liquidity of the other party to the transaction.

While in most industries, the use of split payment depends on the will of the buyer, some of them absolutely must divide the payment from November 1, 2019. A mandatory split payment was introduced for the sale of services and goods, which is included in Annex 15 to the VAT Act. The buyer of the goods or services is obliged to pay in a split manner for the goods listed in Annex 15 to the VAT Act, if the value of the transaction, regardless of the number of payments, exceeds PLN 15,000 gross.

The obligatory split payment mechanism especially applies to payments for: fuels, steel, steel products, scrap, waste, precious metals (e.g. gold, silver) and non-precious metals (e.g. copper), stretch foil, tablets, smartphones, consoles, construction services, parts and accessories for motor vehicles, coal and coal products, electrical machinery and equipment and their parts and accessories [22].

The mandatory split payment mechanism does not apply where:

- invoices documenting the sale of goods / services are covered by the obligatory SPM for the amount lower or equal to PLN 15,000 gross PLN;
- invoices documenting the sale of mixed goods / services (i.e. goods / services covered and not covered by the mandatory SPM) with a total value of less than or equal to PLN 15,000 gross PLN;
- settlements are included in the form of deductions referred to in art. 498 KC;
- settlements of receivables result from an invoice that documents transactions under the performance of a public-law partnership agreement.

When using split payment, we divide the gross amount into two payment streams. The net amount is paid to the seller, and the tax amount is transferred directly to a dedicated bank account called the VAT account. It is an individual bank account that has been created for each VAT payer. This account is used to pay tax to another taxpayer in cases where the amount remaining in the taxpayer's VAT account is insufficient to settle the input VAT, it is collected from the buyer's regular bank account. Other funds from the payments to the account of the tax office for: PIT, CIT, customs duties and excise tax. Also to this account are payments of social and health insurance contributions to ZUS and payments corresponding to the amount of VAT for the purchase and return of goods / services by means of a transfer message. Figure 1 presents the principles of the split payment mechanism.

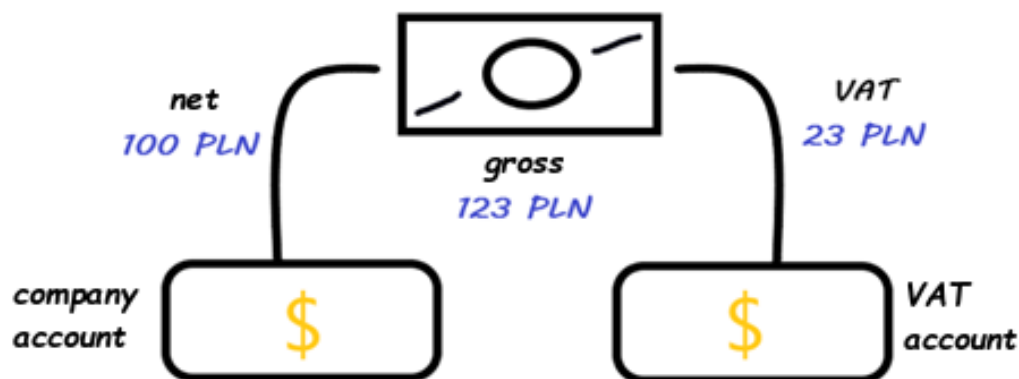


Figure 1. Rules for the operation of the split payment mechanism [4]

Split payment, like any solution, has its advantages and disadvantages. Each entrepreneur, when considering the choice of this form of settlement, should take into account the number and value of transactions and the company's financial liquidity. Due to the fact that the funds accumulated on the VAT account are not at the direct disposal of the taxpayer, in the event of a possible lack of funds to settle current liabilities, the entrepreneur will not be able to freely use them, therefore it limits financial liquidity through limited freedom in using the funds accumulated on the VAT account.

On the other hand, however, the entity that decides to pay with the split payment method secures its transactions by minimizing the risk of hitting a dishonest contractor whose aim is to defraud VAT.

Additionally, the legislator introduced several formal incentives for the buyer to use the split payment mechanism, although they seem insufficient. In the opinion of practitioners, they should be extended, especially by the formal recognition of split payments as due diligence in the verification of the transaction and the contractor, which would result in the impossibility of questioning the VAT deduction from such an invoice by tax authorities in a situation of unaware participation in the supply chain in which to a fraudulent practice.

It would also be desirable to exclude criminal liability of persons responsible for tax settlements in the case of using split payment.

## 8 White list of taxpayers

From September 2019, the legislator introduced another tool for sealing the VAT collection system - an electronic list of taxpayers and data concerning taxpayers, known as the White List of Taxpayers [15]. This list is intended to help entrepreneurs with due diligence - effectively and quickly verify contractors. The white list of taxpayers contains the current status of the taxpayer in terms of registration data. It is available in the form of an electronic list on the website of the Ministry of Finance and in the Central Register and Information on Economic Activity (CEIDG). Taxpayers' data are updated on an ongoing basis and available on a given day, for a period of five years, taking into account the limitation period in tax law. The list of data includes, among others.:

- the name of the company or the name of the taxpayer;
- the number by which the entity was identified for tax purposes, if such a number has been granted;
- VAT status, where: no registration was made or removed from the register as a VAT taxpayer, registered as an "active VAT payer" or "VAT exempt", including the entity whose registration has been restored;
- REGON identification number,
- number in the National Court Register, if provided;
- registered office address, in the case of an entity which is not a natural person;
- name and surname of persons who are members of the body authorized to represent the entity, along with their tax identification numbers;
- full name of proxies with their tax identification numbers;
- name and surname or company name of the partner and his tax identification number;
- the date of registration, registration refusal or deletion from the register and re-registration as a VAT payer;
- legal basis for refusal to register or deletion from the register and re-registration as a VAT payer;
- numbers of settlement accounts in the bank or registered accounts in a cooperative savings and credit union, which are indicated in the identification application or update application and are confirmed using STIR.

The information on the contractor's bank account number, called the settlement account, is one of the most important information that is included in the list [3].

In the event that the entrepreneur transfers the funds to a bank account other than the one indicated on the white list, he should explain the reason for the discrepancy. If the amount exceeds 15,000 the entrepreneur will not be able to count the amount or part of the amount paid to an account other than the one specified in the list as tax deductible costs, he will bear the risk of joint and several liability with his counterparty for tax arrears if he does not pay the VAT due on the transaction. The entrepreneur will be able to free himself from these sanctions if he informs the head of the tax office competent for the seller about it within 3 days of making the transfer to the wrong bank account

number. Taxpayers' data is updated once a day, every working day. Therefore, each entrepreneur should check the bank account number of his contractor on the same day on which he plans to make a transfer.

The white list of taxpayers is to serve not only the tax authorities but above all taxpayers, although its introduction means burdening business with new obligations and changes in the law in order to tighten taxes. Verification of the data of potential contractors on the list is to ensure that the conditions for maintaining due diligence of entrepreneurs in VAT and the security of transactions and business cooperation are met. Taxpayers will be able to check, inter alia, whether their future business partner is a VAT payer and whether it was in the past. Thus, they will reduce the risk of unknowingly participating in a chain of transactions creating a "carousel".

## 9 Conclusions

For several years, tax fraud has become a phenomenon that is so common and dangerous for the functioning of the country that it has become the subject of complete and in-depth research and analysis. The fight against tax fraud is one of the priority challenges facing the state administration. VAT is the most important source of state budget revenues among all sources financing public expenditure. However, not all taxpayers - both natural and legal persons - pay their tax liabilities fairly for various reasons. Despite the many mechanisms that have been introduced into the Polish tax system: JPK, splitpayment, white list of taxpayers, tax fraud continues to occur, however, they are increasingly often detected by tax authorities. Criminals adapt their methods of operation to the changing economic, social and legal situation. Organized crime groups often use legal business structures for illegal activities, which makes it necessary to define in detail the scope and nature of the participation of individuals in the criminal procedure. Therefore, it is necessary to develop and implement a comprehensive governmental program enabling the definition and coordination of the main areas of state policy in the field of counteracting tax crimes. However, these activities should not become a nuisance for honest taxpayers due to the excess of reports, documentation, and control by the tax authorities. The tax system should be more and more friendly, convenient and stable for honest taxpayers.

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