

TAX EVASION IN LITHUANIA: THEORY AND PRACTICE

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Abstract in original language

Tax evasion could be described as an art to avoid taxes without formally violating tax laws and without reducing tax burden. When evading taxes, a chain of economic operations conforming to law is artificially created, because of which the taxpayer obtains tax advantage, and tax laws are violated indirectly, since such activities are against the meaning of taxation. Tax evasion must be distinguished from tax fraud, since these categories of tax law violation are different in their essence, they are regulated by different legislative norms, and the tax base is calculated using different methods.

The article analyses the legal issues of tax evasion are examined by delimiting tax evasion from tax fraud, tax planning and tax optimisation in Lithuania. Tax evasion features and tax evasion methods are analysed. The article examines doctrines, on the basis of which the dispositions and principles of general tax evasion norms are constructed. Lithuanian judicial practice in solving tax evasion issues is reviewed.

Key words in original language

public finance, budget, tax evasion, tax fraud, tax planning, tax optimisation, tax base, tax calculation methods, tax advantage.

INTRODUCTION

Regulation of tax relations by legislative norms does not yet mean that the requirements stipulated in the norms will be implemented and complied with. Practice shows that tax laws are frequently violated by abuse, i.e. a law is complied with formally, but the tax base is transferred to a person who does not have to pay taxes or has to pay less taxes.

Tax evasion makes huge harm to financial interests of the state, because one of the material principles of tax law, according to which all the taxpayers must pay taxes, is violated. Taxpayers who pay taxes honestly get into less favourable competitive situation than those engaged in dishonest tax planning. Therefore the state, when

regulation tax relations, acknowledges only such a behaviour that conforms to the state tax policy and is not against taxation principles and goals and meaning of tax laws.

THE CONCEPT OF TAX EVASION

While speaking about the legislative norms for regulation of tax evasion, it should be noted that an indefiniteness of this phenomenon causes some problems on establishing the concept of tax evasion in legislative norms that covers specific situations of the real life. In practice, new and new tax evasion schemes usable for avoiding tax payment are developed. So, a description of this definition always causes a conflict of the general tax administration principles – to formulate a simple and clear legislative norm and to ensure an inevitability of tax payment.

The classical tax evasion definition is not fixed in the legislative norms of Republic of Lithuania. Term “evasion” was used for the first time in the Part 3 of the Article 24 of the Law on Tax Administration of Republic (LTA), as of 25 June 1995, for a regulation of a period of tax calculation (recalculation): „If a taxpayer fails to provide a tax declaration, provides an incorrect tax declaration or otherwise *commits a tax evasion* <...>.“ This norm was fixed in the sixth chapter aimed for regulation of tax calculation, payment, exaction and repayment. However, the Supreme Administrative Court of Lithuania (SACL) in one of its decisions¹ states that “legitimate conditions for applying the provisions of the Part 3 of the Article 24 of LTA appear when the factual circumstance, i.e. tax evasion, is established. <...> in the linguistic aspect, the concept of „evasion“ is understood as an effort to evade, a noncommittal <...> a noncommittal is a type of behaviour that shows the formed voluntary element of the person – a deliberate striving for certain consequences.

On 01 July 2002, the Law No.IX-955 on LTA alterations and amendments came into force; the said Law introduced the new legal concept – an abuse. The Article 26(2) of the said Law provides that on establishing the tax base and calculating the amount of the tax payable, the tax administrator has a right to ignore a transaction, a business operation or any group of them undertaken by a taxpayer for obtaining tax benefit and to reconstruct the perverted circumstances bound with the taxation procedure according to the tax legislation. So, a precedence of the contents of a transaction over its form was fixed; it allowed a tax administrator to ignore a taxpayer’s transaction to the extent the transaction is concerned with honest tax calculation². In the

¹ Supreme Administrative Court of 24 February 2003 Order of the Administrative Case. A-8-27 2003 JV Lietpack "v State Tax Inspectorate.

² Paulauskas A. Subject to the tax base for the expression of the problem // Law 2004(51).

Law on Tax Administration³, as of 28 June 2002, *an abuse* is defined as a transaction, a business operation or any group of them undertaken by a taxpayer (a tax deducting person) striving to obtain tax benefit, i.e. to stave off (directly or indirectly) the terms of tax payment, to reduce the tax amount payable or to evade tax paying at all, or to increase the repayable (settable-off) tax overpayment (difference) or to shorten the terms of repaying the tax overpayment (difference) by distorting or concealing the circumstances bound with the taxation procedure according to the tax legislation. A transaction, a business operation or any group of them undertaken by a taxpayer for satisfaction of the needs of the own business where tax benefit appears or may appear as a supplemental result of such activities shall not be considered an abuse.

The contents of tax evasion is disclosed in the Article 69 of LTA redaction of the year 2004⁴: „The cases when a transaction, a business operation or any group of them undertaken by a taxpayer (a tax deducting person) striving to obtain tax benefit, i.e. to stave off (directly or indirectly) the terms of tax payment, to reduce the tax amount payable or to evade tax paying at all, or to increase the repayable (settable-off) tax overpayment (difference) or to shorten the terms of repaying the tax overpayment (difference) <...>“. This definition is almost identical to the institute of abuse provided in the earlier redaction of LTA.

The indicia of tax evasion are comprehensively described and disclosed in the decision No. S-202-(7-143/2005) of the Tax Disputes Commission (TDC), as of 21 April 2005, where the concept of tax evasion is formulated as well. TFC points out that the purpose of tax evasion is tax benefit; a tax benefit causes a damage to the budget; tax evasion is committed by distorting or concealing the circumstances (a failure to disclose the real goals of the transaction and the real intentions of the parties); in case of evasion, transactions and business operations are concluded, really accomplished and showed in bookkeeping accounting of the taxpayer; however, such transactions are in conflict with economic logic, because they do not strive to the maximum profits upon the minimum expenditure; on assessment of the totality of actions, it becomes clear that they do not conform to the purpose and meaning of the tax laws, although individual assessment of specific actions shows a formal absence of their inconformity to the provisions of the laws.

So, tax evasion can be named an art to evade tax paying upon no formal violation of the tax laws and no reduction of the tax burden. On tax evasion, a chain of business operations that conforms to the provisions of the laws is artificially developed for ensuring a tax benefit for the taxpayer. On tax evasion, the tax laws are violated indirectly, because the carried out actions do not contradict to the

³ Valstybės žinios, 2002, No. 65-2628.

⁴ Law on taxes administration // Valstybės žinios., 2004, No. 63-2243.

meaning of taxation. Real and lawful operations are carried out; however, their key and usually the only purpose is reduction of tax burden, not striving to profits. It is notable that tax evasion includes both reduction of tax burden and gaining any other tax benefit:

1. staving off the terms of tax payment,
2. increasing the repayable (settable-off) tax overpayment (difference),
3. shortening the terms of repaying the tax overpayment (difference).

On a generalization, it may be concluded that tax evasion is a taxpayer's striving for tax benefit upon organizing the own activities in accordance with formal provisions of the tax laws.

THE PRINCIPLES OF GENERAL TAX EVASION NORMS

Several doctrines usable as a base for designing dispositions of general tax evasion norms may be singled out. Two key doctrines include:

- the doctrine of economic feasibility
- the doctrine of a precedence of the contents over the form.

According to the doctrine of economic feasibility, *transactions or business operations shall be considered tax evasion, if they have no commercial purpose, i.e. striving to gain profits. Such transactions (business operations) cause neither increase nor reduction of the assets of the taxpayer; however, they result a tax benefit.*

However, according to economic logic, the key or predominating purpose of all business operations of a subject striving for a profit should be profit gaining upon the minimum expenditure and only a tax benefit cannot be considered a commercial purpose. It should be pointed out that the purpose means an objective result of the business operation. So, the motivation of a business operation that aims for tax evasion may be gaining more non-taxable income and profit.

In addition, on striving to tax evasion, the goals and meaning of the transactions and business operations differ from the goals and meaning of usual ones. Parties of such transactions acquire rights and duties that do not differ from the real rights and duties. Such transactions are not bogus or counterfeit; however, they are concluded upon artificial striving to tax evasion. Because the only purpose of such a transaction is gaining a tax benefit, it should be considered tax evasion.

According to the principle of a precedence of the contents over the form, business operations should be assessed taking into account their contents, not the formal expression. The scope of this principle is

wider as compared to the scope of the principle of economic feasibility. It provides to a tax administrator a right to assess the meaning of artificial and fictitious business operations, not their form. Upon application of the said principle, the real circumstances related to taxation are reconstructed.

The principle of a precedence of the contents over the form should be applied to tax calculation in case of **counterfeit transactions**. To such transactions, the rules of the transaction that was really kept in mind by the parties shall be applied. The parties conceal their real intentions by counterfeit transactions and use them for official fixing the actions that never were carried out. They do not create any rights and duties that should be really created by such transactions, because the fixed contractual relations do not exist in the reality. A counterfeit transaction conceals the real benefit gained by the parties and it exists only formally. The contents of the transaction do not conform to its form. So, although the documents attest it to be a certain transaction, it is a quite otherwise one in the reality. In addition, some specific parts (terms) of such a transaction, for example, the price, may be counterfeit. If a transaction is concluded with a placeman, not the real party of the transaction, and the rights and duties under the transaction are acquired by the other person (the real party of the transaction), such a transaction shall be considered counterfeit as well.

The principle of a precedence of the contents over the form should be applied to **bogus transactions**, i. e. transactions concluded for show, without an intention to create legal consequences. Such transactions are also named fictitious. They include a concealed (unadvertised) reservation on absence of any real consequences agreed by the parties. Otherwise than counterfeit transactions, bogus transactions do not create any rights and duties that differ from the real intentions of the parties.

The principle of a precedence of the contents over the form should be also applied for assessing **groups of transactions**, not only individual transactions. On analyzing each individual transaction in a chain of transactions, they may seem to be lawful and fair; however, on assessing their totality, it is found that their contents differ from the formal expression. In such a case, one transaction may be assessed as several transactions. Also several concluded transactions may be assessed **as one** transaction. If a chain of transactions was planned during an interim business operation with the purpose other than tax evasion and all business operations of the commercial activities were carried out according to the same procedure, such a chain shall not be considered tax evasion independently on gaining tax benefit. In such a case, the interim business operation may be considered an independent business operation.

DELIMITING OF TAX PLANNING AND TAX CONCEALMENT FROM TAX EVASION

While speaking about delimiting of tax planning from tax evasion, it is most important to bear in mind one of the key principles of economic

freedom (*in the Constitution of Republic of Lithuania, it is defined as one of the key elements of the economic life of the state*): every subject is entitled to choose such an activity model that seems to be the most acceptable for it. Characteristic to the activity model is that maximum profit is sought for with minimum costs, **including the minimum tax-related costs**.

Consequently, a persons' desire to act in the most efficient way in order to obtain optimal results is natural and self-explanatory. So one should not forget that nothing can coerce a person to increase his own burden of payable taxes, in other words, to pay more than is due according to provisions of tax laws and established legislative regulations (*upon using tax advantages, such as reduced rates, cases of non-taxation, staving off the taxation moment*) or using advantages of individual tax administration measures (*such as postponement of tax arrears, exemption from fines, agreement on the tax base*).

Usually, two forms of tax evasion or reduction are singled out:

- lawful tax evasion,
- unlawful tax evasion.

Lawful tax evasion (to be precise – tax avoiding) is understood as mitigation of the tax burden by using the relevant provisions of tax laws or the opportunities provided by tax jurisdictions of certain states in execution of a certain transaction or business operation, passing a business decision or choosing a model of the activities. Such actions conform to the goals of the legislator because the legislator, upon fixing certain privileges in the taxation procedure, consciously encourages taxpayers to use them. In the viewpoint of the legislator, tax planning may be of several forms:

- it may be stimulating, as was mentioned above, providing tax advantages to certain forms of business, exempting certain income from taxation and so on;
- tax planning may be acceptable, when the legislator does not present any special provisions on elimination of tax evasion for redefinition of any sequence of business decisions for the purpose of taxation;

tax evasion may be *tolerable* when there is a possibility of applying provisions on elimination of tax evasion but it is not applied because on passing a certain decision, striving for tax benefit was not the key and the only purpose.

In summary, the following definition of lawful tax evasion (tax planning, tax optimization): **tax planning / optimization** is disposition of business operations (transactions, business deals) in a way where the sequence of the operations enables using tax advantages provided in legislative norms, when such operation were

really completed and their final result is achieved – the relevant business decision is accomplished.

Unlawful tax evasion (to be precise – “real” tax evasion) should be understood as an act that does not conform to provisions of the tax laws and causes a failure to pay the taxes or paying less amounts of the taxes. Two forms of unlawful tax evasion may be singled out:

- tax evasion,
- tax concealment.

Delimitation of the said forms of tax evasion is of a great importance, because the legal consequences of them differ.

As it was mentioned above, tax evasion should be understood as a reduction of the amount of the tax payable or a failure to pay the taxes (using the provisions of tax laws on various advantages or special taxation schemes) by simulating a model of the activities or a sequence of transactions that conforms to the provisions of the legislative norms and thus gaining a tax benefit, i.e. misusing the good intentions of the legislator kept in mind on establishing a certain tax advantage.

The savour of tax evasion, as compared to tax planning, is **artificial construction** of the model of the activities or the sequence of operations in case of tax evasion striving for a formal conformity to the conditions bound by the legislator with certain advantages of the taxation procedure.

One more distinguishing feature that enables delimitating of tax evasion from tax planning: if the aspect of tax benefit is rejected, such model of the activities or sequence of transactions would not be chosen in the usual business practice. It should be noted that the special measures for eliminating tax evasion fixed in the tax laws are intended namely for prevention of tax evasion. In the Law on Tax Administration of Republic of Lithuania, the general conception of a precedence of the contents over the form is fixed (the Article 69 of the Law on Tax Administration). The tax administrator shall apply it when the special measures for eliminating tax evasion, such as taxation of controlled foreign corporations (the Article 39 of the Law on Profit Tax) (*CFC rules*), Thin Capitalization Rules (the Article 40 of the Law on Profit Tax), target territories (the Article 31 Part 2 of the Law on Profit Tax), the prohibition to reduce the profit from the usual activities by the loss of the financial activities (the Article 30 str. Part 2 of the Law on Profit Tax), at last – also Transfer Pricing to a certain extent, appear to be inefficient. In summary, tax evasion may be defined as *intellectual* tax concealment in the way of reducing or total destroying of the base of the relevant tax by artificially constructed business schemes or sequences of transactions.

Otherwise than tax evasion, tax concealment in theory and practice is defined as actions that are in conflict with the legislation and violate

laws. In literature, tax concealment is compared to tax evasion upon emphasizing an illegitimacy of this phenomenon, major violations of the tax laws that may incur not only administrative or tax liability, but also criminal liability. Tax concealment is paying fewer amounts of the taxes than is due according to provisions of laws⁵. Tax concealment takes place when laws are violated and the actions are bound with fraud and swindling⁶. Tax concealment is intentional tax evasion usually expressed by unfaithful declaration of taxable income.⁷

Tax concealment is identified as *tax evasion* and is understood as the grossest tax evasion that expresses itself by physical actions, such as providing manifestly wrong data on the income and the property, falsification of documents, swindling and other forthright actions aimed to the tax base concealing⁸.

In this connection, the decision of the Supreme Administrative Court of Lithuania⁹ in the administrative case „*Boslita*“ *ir Ko v The State Tax Inspectorate*, as of 07 July 2005, where the concepts of tax evasion and tax concealment are delimited, should be mentioned: on tax evasion, business operations are carried out in the reality and provided in accounting reports without distortions of their contents. However, the key purpose of such business operations is gaining a tax benefit by abusing the tax laws, not development of the real economical and commercial activities. In addition, such business operations and the behavior of the taxpayers can be justified neither by economic logic that usually expresses itself by striving for profit nor by other important circumstances.

The concept of tax concealment is constructed by defining its indicia, such as an illegitimacy of the actions, fraud, swindling, a conduct in conflict with the law and so on. As in the case of tax evasion, the key purpose of tax concealment is tax benefit. It should be stressed that in the case of tax evasion, the taxpayer reduces the tax base by abusing the law, i.e. by carrying out actions that are formally aimed to satisfying the provisions of the tax law. Such actions are provided in accounting reports without distortions of their contents. However, in case of tax concealment, the tax base is reduced upon distortion of the

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<http://www.economist.com/research/Economics/alphabetic.cfm?term=taxevasion#taxevasion>

⁶ <http://www.sovereignsociety.com/offshore1060.html>

⁷ <http://www.answers.com/topic/tax-evasion>

⁸ http://www.buhalteris.lt/index.php?cid=821&new_id=650

⁹ SACL 2005 7 July Order of the administrative proceedings A-1-495-05 BOSLITA "and Co v State Tax Inspectorate

real actions of the taxpayer or even upon a failure to fix them in accounting reports, and such actions violate the tax laws. In such a case, a tax liability is applied to tax evasion and tax concealment¹⁰, but the tax base is calculated according to different legal norms. If a taxpayer, while striving for tax concealment, fails to present a declaration, a statement or other bookkeeping documents or falsifies them, if it deceptively or negligently manages accounting reports or even swindles, an administrative¹¹ or criminal¹² liability shall be applied to it.

In Lithuania, tax concealment is defined in the Article 70 of LTA: “It includes cases when a taxpayer fails to fulfill or unduly fulfills its duties related to tax calculation, cooperation with the tax administration, management of the accounting, storage of accounting or other documents, and such a conduct prevents the tax administrator from establishing the size of the tax liability of such taxpayer according to the usual procedure, i.e. the procedure provided in the relevant tax law <...>“. In the administrative case, as of 07 July 2005,¹³ the Supreme Administrative Court of Lithuania defined tax concealment as follows: „In case of tax concealment, the tax base is reduced by concealing business operations that took place in reality, fixing business operations that did not occur or altered contents of the real operations in the accounting documents, and in other ways that make direct calculation of the tax base impossible. “

In Lithuania, tax concealment is considered any of prohibited acts expressly specified in the Criminal Code (CC), such as a failure to pay taxes (the Article 219 of CC), provision of wrong data on income, profit or property (the Article 220 of CC), a failure to present a declaration, a statement or another document (the Article 221 of CC), deceptive or negligent management of accounting reports (the Articles 222-223 of CC).

Tax concealment incurs a criminal liability when a major violation of the legal norms for regulation of taxes and their calculation takes place. Upon ignoring its duty to calculate taxes and pay them to the state budget, a taxpayer deceptively or negligently manages its accounting reports, fails to present tax declarations and other compulsory tax documents or falsifies them or gains an illegitimate tax repayment by swindling.

¹⁰ Law on taxes administration // Valstybės žinios, 2004, No. 63-2243. 70 str.

¹¹ Republic of Lithuania Code of Administrative Violations of Law // Valstybės žinios, 1985, Nr. 1-1. 173⁽¹⁾ str.

¹² The Criminal Code of the Republic of Lithuania // Valstybės žinios, 2000, No. 89-2741.

182 str., 219 str., 220 str., 221 str., 222 str., 223 str.

¹³ SACL 2005 7 July Order of the administrative proceedings A-1-495-05 BOSLITA "and Co v State Tax Inspectorate.

GENERAL PROVISIONS ON TAX EVASION IN LITHUANIA

A subject of tax evasion may be a taxpayer, i.e. a physical person or a legal entity from Lithuania or from a jurisdiction that does not belong to the state having established the tax. Because a tax, as a liability to the state, structurally consists of the duty to pay the tax established by the law and the duty to observe the tax payment procedure provided in the law, a situation when one person is liable to pay the tax according to the tax law and another person actually performs the duty by paying the tax to the budget according to the established procedure is possible. In such a case, the subject of tax evasion will be the person obliged by the law to deduct the tax from the taxpayer and to pay it actually to the state (municipal) budget and funds, i.e. the person involved in tax deduction.

For applying the norms on prohibition of tax evasion, **the guilt** and **the purpose** of the taxpayer should be established. Tax evasion can be committed only **intentionally**, i. e. upon awareness of the person that certain transactions, business operations or groups of them will result a tax benefit and its striving for it. The mandatory element of tax evasion is the fact that the key purpose of the actions carried out by the taxpayer is gaining a tax benefit.

If the key purpose of a transaction, business operation or any group of them is satisfaction of the needs of the business of the taxpayer or any other legitimate purposes and tax benefit appears is a supplemental result of such activities, such actions **shall not be considered tax evasion**.

The purpose is the key distinguishing feature usable for delimitating tax evasion from tax planning. On tax planning, the tax burden is reduced by income and property transposition in course of the usual economical and commercial activities.

Tax evasion may be accomplished by active actions only, i.e. by concluding transactions or carrying out business operations. A business operation is a broader concept, as compared to a transaction. In the Article 2 part 19 of the Law on Bookkeeping, a business operation is described as an activity of an economic subject bound with changes of the size and (or) the structure of its assets and (or) equity and its liabilities.

So, a business operation may be carried out inside the enterprise upon striving to create, change or annul no civil rights or duties and causing no legal consequences for third persons (such as transfer of commodities from a warehouse for selling). Tax evasion may be accomplished by transfer the tax burden to a person that is not a subject to taxation, or by using tax advantages in the way of forming such schemes of operations that ensure a conformity of the taxpayer to the criteria set for a person having a right for the tax advantage provided in the law.

If the tax administrator states a fact of tax evasion, it shall not take into account the taxpayer's transaction, business operation or their group aimed for gaining tax benefit, but shall reconstruct the distorted or concealed circumstances bound with the taxation procedure by the law. The implication is that in case of violation, the tax administrator, upon taking into account the circumstances having predetermined qualifying the actions of the taxpayer as tax evasion, shall establish another qualitative or quantitative expression of the performed actions or their group and such expression shall be usable for correcting the tax base or the taxes payable. If the Article 69 of the Law on Tax Administration is applied, the problem of invalidity of the taxpayer's transaction or any part of it is not settled, the civil rights and duties provided to the taxpayer by the transaction are not assessed and no civil legal consequences appear for the parties.

Because of this, *a transaction that is lawful in respect of civil law may be recognized unlawful in respect of the tax law*. If it is found that the purpose of a transaction concluded by the taxpayer was tax benefit, the evaded taxes will be calculated for it in addition and no legal consequences of invalidity of the transaction will be applied. So, *a transaction concluded by a taxpayer shall be assessed in respect of the legal relations regulated by the tax law only*. The tax administrator shall not contest taxpayer's transactions at a court: it shall be sufficient to establish the indicia of tax evasion in the actions of the taxpayer.

THE CONCLUSIONS

On interpretation of tax evasion in the context of legal relations regulated by the tax law, it should be concluded that it is conscious intended act that may express itself by a failure to provide the declaration without a reasonable excuse, provision of knowingly wrong data on the own income, profit and their use or those of the enterprise in the declaration, fraudulent management of accounting, falsification or concealment of accounting documents and so on, i.e. factual taxpayer's actions proving its striving to full or partial tax evasion should be established. In case of tax concealment, the tax base is reduced by concealing business operations having been completed in reality, by fixing business operations having not been completed in reality or business operations of other contents in the bookkeeping documents or using other measures for making direct calculation of the tax base impossible.

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