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# TAX AUDIT





Source: Pixabay.com



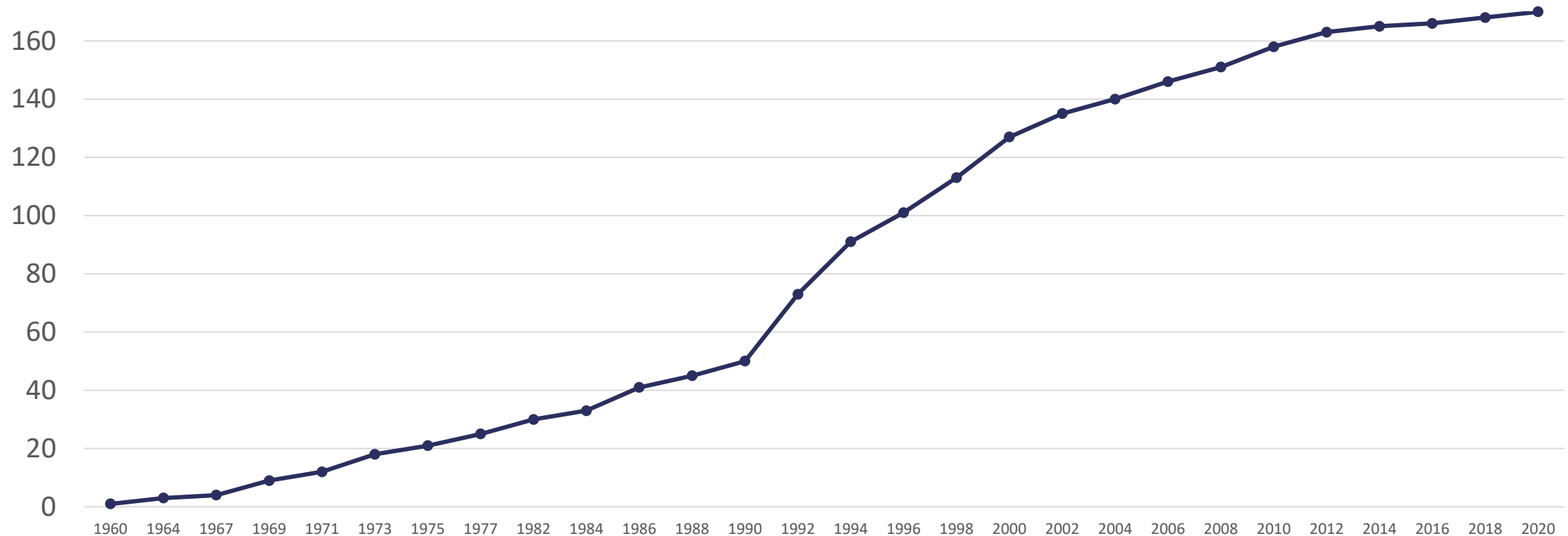
## Did you know?

- VAT is currently in place in most countries of the world.
- How many are there in total?



# WOW, VAT spreads as fast as a virus!

Number of countries having implemented Value Added Taxes,  
Countries with VAT



Source: OECD – Consumption Tax Trends 2021, own SAO processing



## OECD country without VAT

- There is only one OECD country that does not have VAT.
- What country is it? What do you think?



# The answer to the previous question



Homer Simpson | Foto: FOX



## Did you know?

- For which goods or services are reduced VAT rates most often applied in developed countries?
- What do you think?





# The answer to the previous question is...

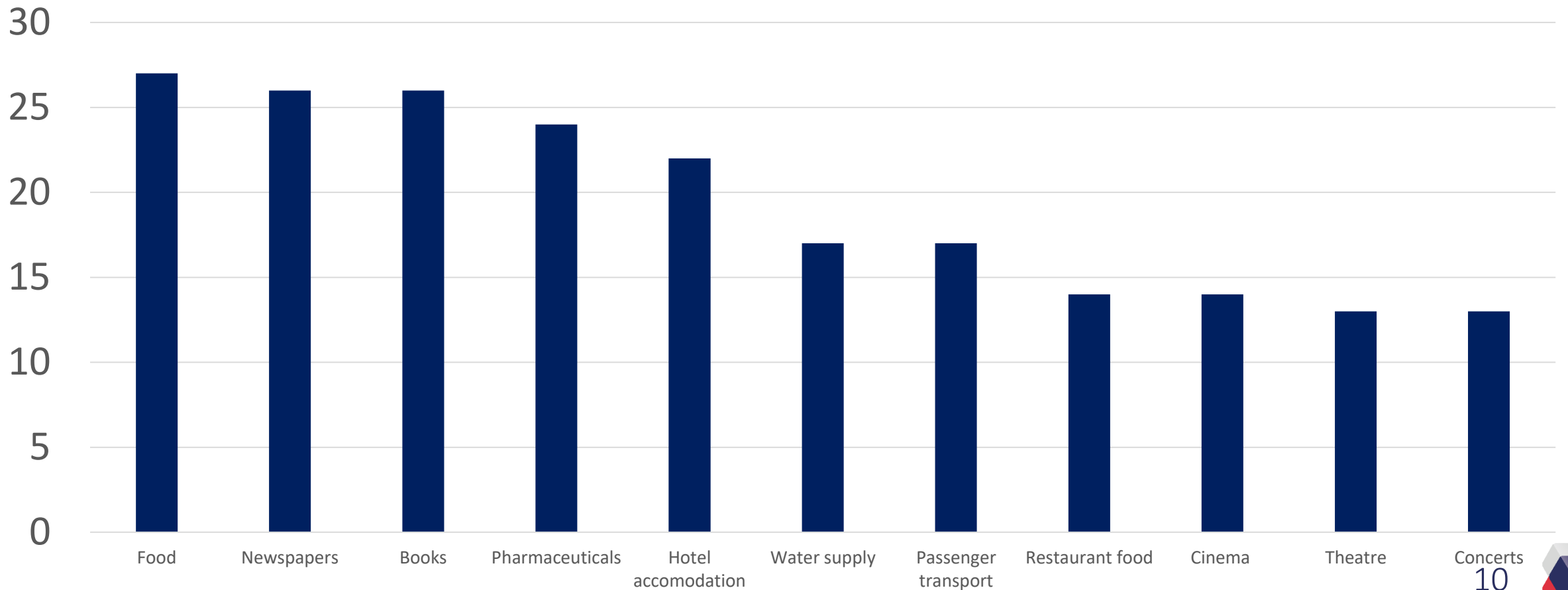


Source: Pixabay, Pexels: <https://www.pexels.com/photo/abundance-agriculture-bananas-batch-264537/>



# Want to know more?

Number of countries - Common reduced VAT rates in OECD countries



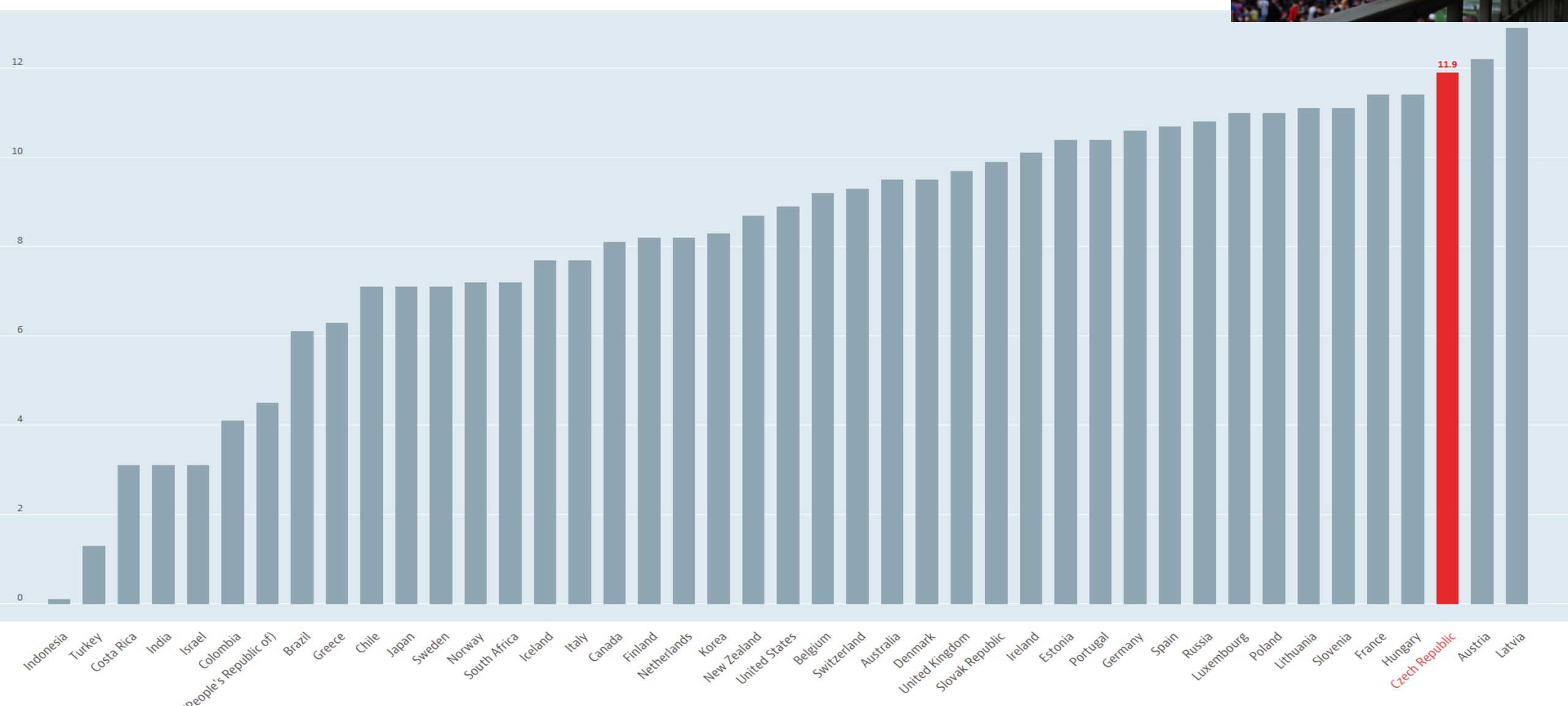
# Excise duties



# Excise duties



Alcohol consumption Total, Litres/capita (aged 15 and over), 2020 or latest available



## Did you know?

- „*We will never raise your tax rates (none of them!) We swear it!*“ (politicians)
- What do you think of these proclamations?



# But excise duties are fiscal nominally stable



Excise duty on diesel							
Period	1995	2000	2005	2010	2015	2018	2020
Average monthly salary (EUR)	356	568	806	991	1103	1333	1431
The significance of excise duty for 100 liters of diesel (0,4294 EUR/l, % of average wage)	12,08	7,56	5,32	4,33	3,89	3,22	3,00

Source: OECD - Average annual wages, [https://stats.oecd.org/Index.aspx?DataSetCode=AV\\_AN\\_WAGE#](https://stats.oecd.org/Index.aspx?DataSetCode=AV_AN_WAGE#), exchange rate for the entire period of 25.5 CZK / EUR, own SAO processing from data of the OECD.

See audit action n. 15/33 and system problem (not introducing indexation of excise duties does not support aims of the EU).





## Did you know?

- What does a well-trained dog usually do when it finds a contraband?
- What do you think?



Source: Pexels: <https://www.pexels.com/photo/photo-of-a-german-shepherd-sniffing-722667/>



**...and the answer is...**



Source: Pexels, <https://www.pexels.com/photo/new-york-statue-of-liberty-usa-monument-64271/>





# Gambling taxes



# the Czech Republic - a gambler's paradise



Source: Pexels, <https://www.pexels.com/photo/slot-machines-3021120/>



# After our action n. 13/35



Source: Pexels, <https://www.pexels.com/photo/assorted-decors-with-brown-rack-inside-store-683039/>



## Did you know?

- The Czech Republic and unique rules regarding to gambling?
- Yes!
- If you are receiving financial assistance from the government, or if you have filed for bankruptcy.



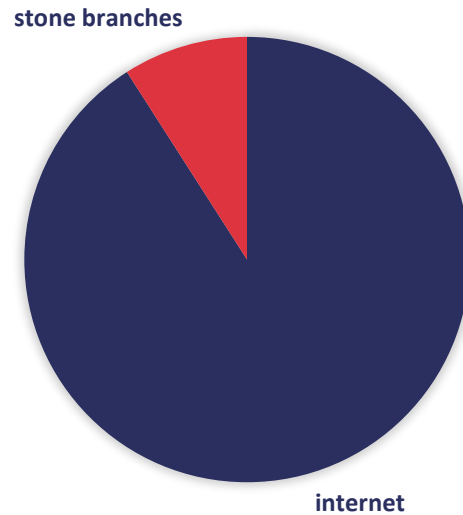
# Gambling - what numbers are we talking about?

- Money spent on gambling in 2018 in the Czech Republic (10.7 million inhabitants):

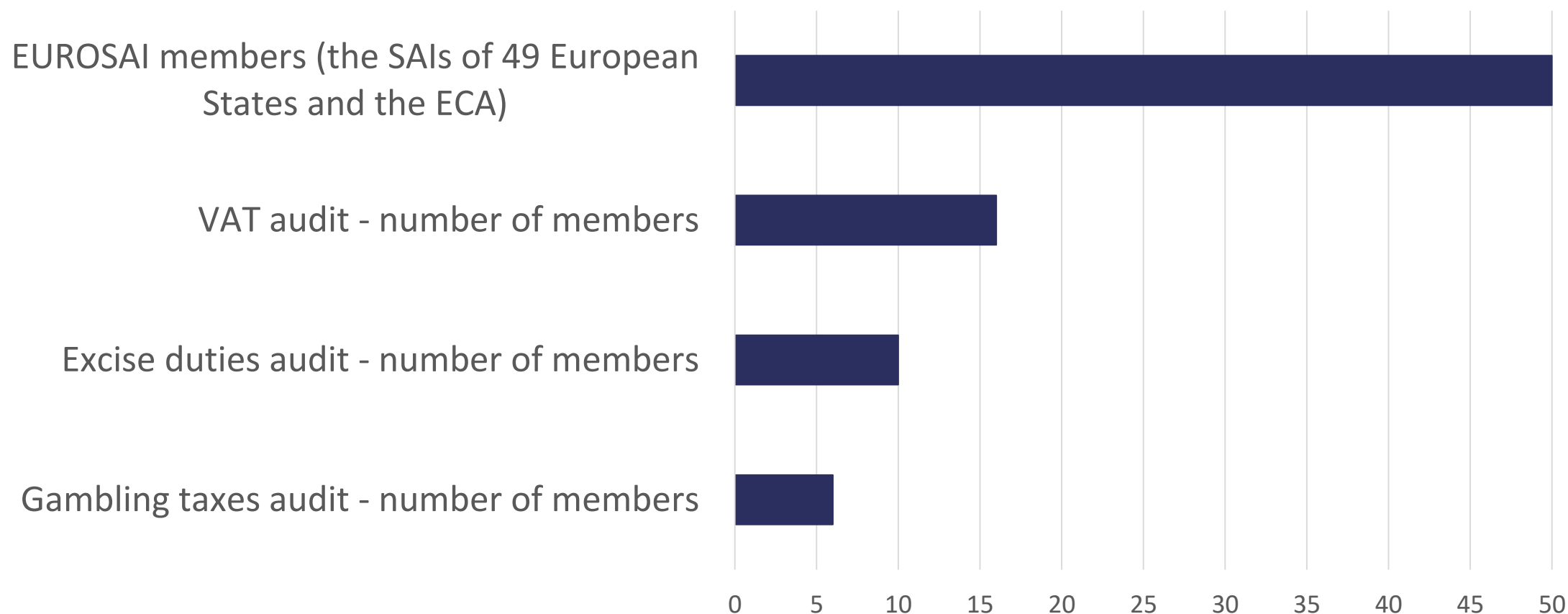
EUR 9.784 billion – that is EUR 914.4218435 per person for one year!

EUR 8.557 billion of this amount was withdrawn in winnings (EUR 799,7068 per person)

Business from stone branches (betting games) is now moving to the Internet.



# Final statistics - number of EUROSAl members that audited the following areas (at least one report)





# Conclusion and marketplace invitation



Source: <https://pixabay.com/photos/casino-game-room-slot-machines-3491253/>



Thank you for your attention

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