

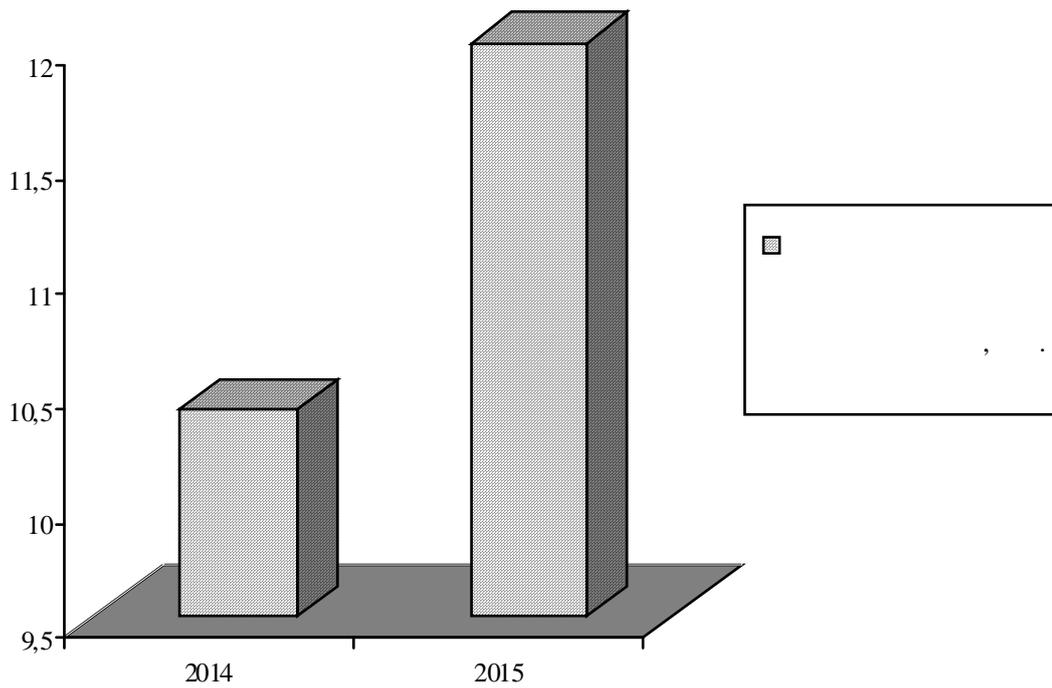
Voroshilo Viktoria Viktorovna,
 Ph.D. in Economics, Associate Professor,
 Associate Professor of the Department of Finance and Credit,
 Institute of Economics and Management (structural subdivision),
 V.I. Vernadsky Crimean Federal University,
 Simferopol, Russian Federation

EXPERIENCE WITH TAX CRIMES IN FRANCE

5
 2010–2018

The article considers the tax legislation of France aimed at combating tax crimes. The author's research conducted in relation to tax violations in France shows interest in the selected study. The fight against tax crimes is of great importance for the economy of any state, including the positive experience of foreign countries. An algorithm of interaction between tax authorities and tax payers in the detection of tax offenses has been developed. The types of tax violations in France and the consequences of their detection for taxpayers are considered. The influence of the adopted tax legislation on the collection of taxes is studied. Namely, an increase in the recovered amounts to the state's budget based on the results of tax investigations. The analysis of statistical data of tax offenses, tax investigations, which allowed to argue the consequences of the introduced norms, was carried out. The structure of tax crimes by the nature of their implementation over 5 years in France is considered and it is revealed that in recent years crimes of hiding income and undeclared income prevail. The structure of tax crimes, which were carried out in different spheres of the economy, where the most prone to crime is the service sector, is studied. Over a two-year period, the fines received based on the results of the sentences imposed in quantitative and qualitative composition were studied. The interrelation of the recovery of funds from the fight against tax crimes in favor of the state for the period 2010-2018 is studied. The main instruments were one-time fines and recoveries of amounts in accordance with the adopted tax legislation.

Keywords: tax crimes, fraud, struggle against tax crimes, tax legislation.



. I.

([6])

2018

11

[11].

80 %

40 % 80 %

0,20 %

100000

500

3

5 7 (.2).

2014-2019

1.

: 2017

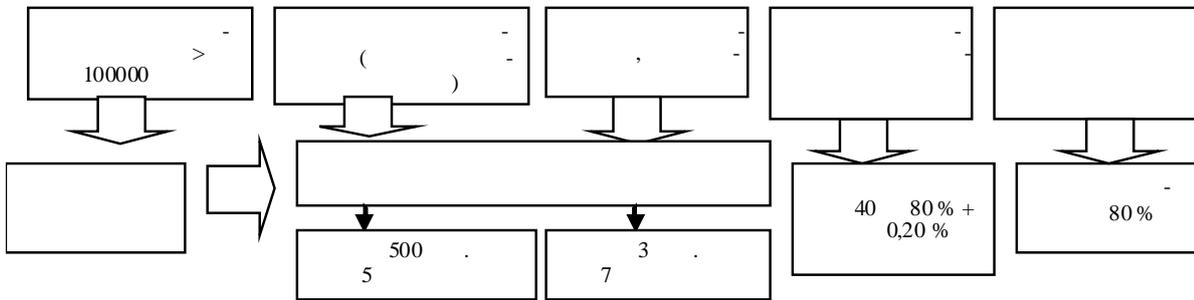
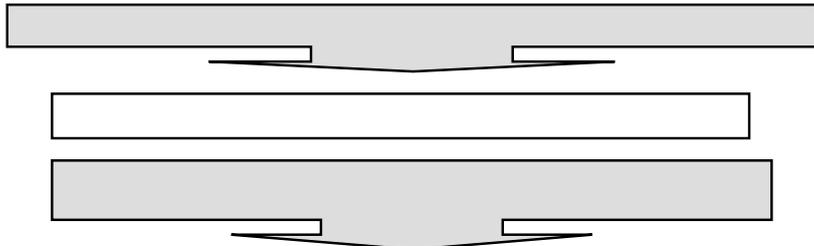
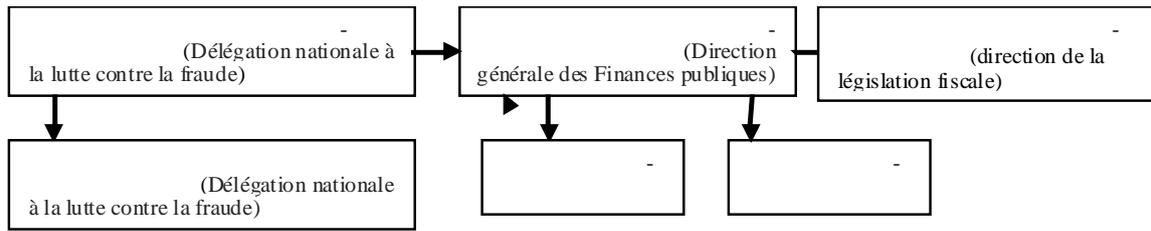
125

2014 . 2019

2

2

33



.2.

()

1.

2014-2018 .*

												, %				
	2014	2015	2016	2017	2018	2019	2015 - 2014	2016 - 2015	2017 - 2016	2018 - 2017	2019 - 2018	2015/2014	2016/2015	2017/2016	2018/2017	2019/2018
-	410	453	437	424	383	865	43	-16	-13	-41	482	110,5	96,5	97,03	90,3	225,8
-	426	413	358	409	390	682	-13	-55	51	-19	292	96,9	86,7	114,3	95,4	174,8
	49	15	26	58	33	19	-34	11	32	-25	-14	30,6	173,3	223,1	56,9	57,5
	184	146	176	53	17	112	-38	30	-123	-36	95	79,4	120,6	30,1	32,1	658,8
	1069	1027	997	944	823	1678	-42	-30	-53	-121	855	96,1	97,1	94,7	87,1	203,8

* [1, 2, 3]

3.

3,

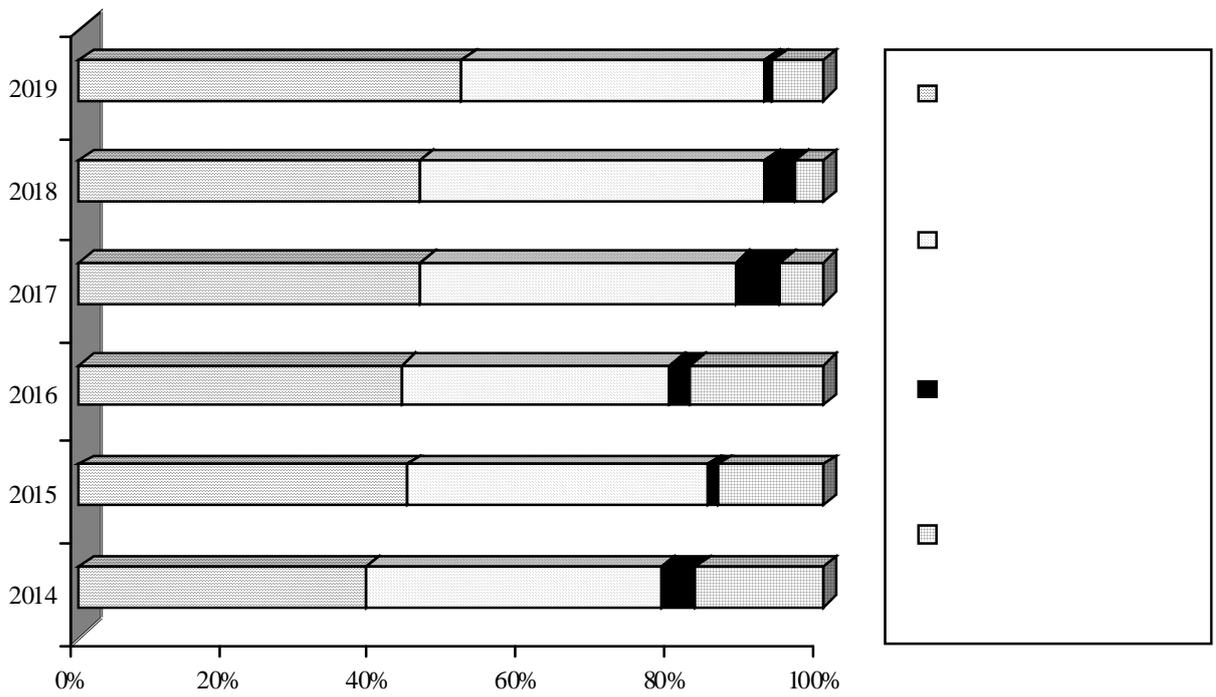
» «

30 %.

2014

»,

«



2, 3) **. 3.** 2014-2018 . ([1,

2019 2017 2016 10 %

45 %.

2. 2018 , 2019

2017 2019

3 3

2.

*

												, %				
	2014	2015	2016	2017	2018	2019	2015 – 2014	2016 – 2015	2017 – 2016	2018 – 2017	2019 – 2018	2015/2014	2016/2015	2017/2016	2018/2017	2019/2018
-	8	5	6	5	1	9	-3	1	-1	-4	8	62,5	120	83,3	20	900
-	23	27	20	4	4	18	4	-7	-16	0	14	117,3	74	20	100	450
-	246	261	241	208	183	431	15	-20	-33	-25	248	106,1	92,3	86,3	87,98	235,5
	271	222	225	204	192	393	-49	3	-21	-12	201	81,9	101,3	90,6	94,12	204,6
	232	225	205	277	269	502	-7	-20	72	-8	233	96,8	91,1	135,1	97,11	186,6
	94	115	81	44	35	72	21	-34	-37	-9	37	122,3	70,4	54,3	79,55	205,7
-	195	172	219	202	139	253	-23	47	-17	-63	114	88,2	127,3	92,2	68,81	182
	1069	1027	997	944	823	1678	-42	-30	-53	-121	855	96	97	94,6	87,2	203,8

*

[1, 2, 3]

3.

2017–2019 . *

	2017 .		2018 .		2019 .		2018 – 2017		2019 – 2018	
	-	.	-	.	-	.	-	.	-	.
1	2	3	4	5	6	7	8	9	10	11
(-)	3193427	761	3023171	729	2860125	682	-170256	-32	-163046	-47
AFM -	812536	180	620995	139	736088	163	-191541	-41	115093	24
-	2337593	509	1926297	403	1911472	397	-411296	-106	-148250	-6
-	7844305	960	6332690	1662	5106765	1396	-1511615	702	-6332690	-266
-	275230	58	1921089	152	281125	65	1645859	94	-1921089	-87
-	25428	154	269383	61	24712	45	243955	-93	-16	-24671
-	2167	2	27767	42	1784	4	25600	40	-25983	-38

1	2	3	4	5	6	7	8	9	10	11
-	488112	341	1839	11	497061	338	-486273	-330	495222	327
-	82624	24	499269	837	67036	24	416645	813	-432233	-813
-	3490	17	66782	20	3409	14	63292	3	-63373	-6
	—	10	3128	6	—	13	3128	-4	—	—
	14252376	2836	14071415	12	14290378	3256	-180961	-2824	218 963	3244

* [1, 2, 3]

1)

2) 2019

3)

45

2010–2019

(.4).

4.

*

	-	-	, %	,	-	, %	
2010	11181	—	92	955	8	12136	
2011	11024	-158	92	942	-13	11965	
2012	12795	1771	93	965	23	13760	
2013	12401	-394	93	972	7	13373	
2014	11600	-801	92	951	-21	12551	
2016	11803	203	92	968	17	12771	
2017	13375	1572	94	877	-91	14252	
2018	11282	-2093	80	2789	1912	14071	
2019	9142	-2140	64	5148	2359	14290	

* [1, 2, 3]

2017

17 %.

2010–2019

: 1) 90 %

2018–2019

37

64 %; 2) 2010 2017 10 %
2019 36 % 2018

1. Annuaire statistique 2019 de la Direction G n rale des Finances Publiques (DGFIP) [Electronic Resource]. — Access Mode: www.data.gouv.fr/fr/datasets/annuaire-statistique/ (date of the application: 20.04.2021).

2. Annuaire statistique 2018 de la Direction G n rale des Finances Publiques (DGFIP) [Electronic Resource]. — Access Mode: www.data.gouv.fr/fr/datasets/annuaire-statistique/ (date of the application: 20.04.2021).

3. Annuaire statistique 2017 de la Direction G n rale des Finances Publiques (DGFIP) [Electronic Resource]. — Access Mode: www.data.gouv.fr/fr/datasets/annuaire-statistique/ (date of the application: 20.04.2021).

4. []// : cyberleninka.ru/article/n/analiz-otvetstvennosti-za-sovershenie-nalogovyh-pravonarusheniy-v-rossiya-frantsii-germanii (: 27.02.2020).

5. []// « » () — : www.elibrary.ru/item.asp?id=13020793 (: 20.04.2021).

6. La lutte contre la fraude et l'vasion fiscales [Electronic Resource]. — Access Mode: www.gouvernement.fr/action/la-lutte-contre-la-fraude-et-l-evasion-fiscales (date of the application: 01.05.2021).

7. LOI n° 2013-1117 du 6 decembre 2013 relative la lutte contre la fraude fiscale et la grande delinquance economique et financiere (2013-1117 6 2013) []. — : www.legifrance.gouv.fr/affichTexte.do;jsessionid=D038DE1BF5D93C9A2F740964A36BEECB.tpdjo06v_1?cidTexte=JORFTEXT000028278976&categorieLien=id. (: 27.02.2020).

8. LOI n 2018-898 du 23 octobre 2018 relative la lutte contre la fraude (2018-898 23 2018) []. — : www.legifrance.gouv.fr/eli/loi/2018/10/23/2018-898/jo/texte/ (: 27.02.2020).

9. []. — : www.fatf-gafi.org/publications/fatfrecommendations/documents/fatf-recommendations.html (: 27.02.2020).

10. []// . — 2010. — 5. — . 162–165. — : www.elibrary.ru/item.asp?id=14314189 (: 20.04.2021).

11. Fraude fiscale en France: 12 milliards d'euros recuperes par l'Etat en 2019, un record [Electronic Resource]. — Access Mode: www.rtl.fr/actu/economie-consommation/fraude-fiscale-12-milliards-d-euros-recuperes-en-2019-un-nouveau-record-7800646630 (date of the application: 20.04.2021).

SPISOK LITERATURY

1. Annuaire statistique 2019 de la Direction G n rale des Finances Publiques (DGFIP) [Electronic Resource]. — Access Mode: www.data.gouv.fr/fr/datasets/annuaire-statistique/ (date of the application: 20.04.2021).

2. Annuaire statistique 2018 de la Direction G n rale des Finances Publiques (DGFIP) [Electronic Resource]. — Access Mode: www.data.gouv.fr/fr/datasets/annuaire-statistique/ (date of the application: 20.04.2021).

3. Annuaire statistique 2017 de la Direction G n rale des Finances Publiques (DGFIP) [Electronic Resource]. — Access Mode: www.data.gouv.fr/fr/datasets/annuaire-statistique/ (date of the application: 20.04.2021).

4. Butuzova, A.S. Analiz otvetstvennosti za soversheniye nalogovykh pravonarusheniy v Rossiya, Frantsii, Germanii / A.S. Butuzova, S.P. Koroleva [Elektronnyy resurs] // Mezhdunarodnyy zhurnal gumanitarnykh i yestestvennykh nauk. — 2019. — 5-4. — S. 165–167. — Rezhim dostupa: cyberleninka.ru/article/n/analiz-otvetstvennosti-za-sovershenie-nalogovykh-pravonarusheniy-v-rossiya-frantsii-germanii (data obrashcheniya: 27.02.2020).

5. Drozhzhina, I.A. Pravovoy analiz frantsuzskogo opyta bor'by s ukloeniyem ot uplaty nalogovykh plitezhey / I.A. Drozhzhina [Elektronnyy resurs] // Izvestiya orlovskogo gosudarstvennogo tekhnicheskogo universiteta. seriya: sotsial'no-ekonomicheskkiye i gumanitarnyye nauki. — Izdatel'stvo: Federal'noye gosudarstvennoye byudzhethnoye obrazovatel'noye uchrezhdeniye vysshego professional'nogo obrazovaniya «Gosudarstvennyy universitet — uchebno-nauchno-proizvodstvennyy kompleks» (Orel) — Rezhim dostupa: www.elibrary.ru/item.asp?id=13020793 (data obrashcheniya: 20.04.2021).

6. La lutte contre la fraude et l'évasion fiscales [Electronic Resource]. — Access Mode: www.gouvernement.fr/action/la-lutte-contre-la-fraude-et-l-evasion-fiscales (date of the application: 01.05.2021).

7. LOI n° 2013-1117 du 6 decembre 2013 relative à la lutte contre la fraude fiscale et la grande delinquance economique et financiere (ZAKON 2013-1117 ot 6 dekabrya 2013 goda o bor'be s ukloeniyem ot uplaty nalogov i velikoy ekonomicheskoy i finansovoy prestupnost'yu) [Elektronnyy resurs]. — : www.legifrance.gouv.fr/affichTexte.do;jsessionid=D038DE1BF5D93C9A2F740964A36BEECB.tpdjo06v_1?cidTexte=JORFTEXT000028278976&categorieLien=id (data obrashcheniya: 27.02.2020).

8. LOI n 2018-898 du 23 octobre 2018 relative à la lutte contre la fraude (ZAKON 2018-898 ot 23 oktyabrya 2018 goda o bor'be s moshennichestvom) []. — : www.legifrance.gouv.fr/eli/loi/2018/10/23/2018-898/jo/texte/ (data obrashcheniya: 27.02.2020).

9. Standarty FATF. Ofitsial'nyy sayt FATF [Elektronnyy resurs]. — Rezhim dostupa: www.fatf-gafi.org/publications/fatfrecommendations/documents/fatf-recommendations.html (data obrashcheniya: 27.02.2020).

10. Semenova, N.F. Ugolovnaya otvetstvennost' za nalogovyye prestupleniya po zakonodatel'stvu zarubezhnykh stran: komparativistskiy aspekt / N.F. Semenova [Elektronnyy resurs] // Vlast'. — 2010. — 5. — S. 162–165. — Rezhim dostupa: www.elibrary.ru/item.asp?id=14314189 (data obrashcheniya: 20.04.2021).

11. Fraude fiscale en France: 12 milliards d'euros recuperes par l'Etat en 2019, un record [Electronic Resource]. — Access Mode: www.rtl.fr/actu/economie-consommation/fraude-fiscale-12-milliards-d-euros-recuperes-en-2019-un-nouveau-record-7800646630 (date of the application: 20.04.2021).

11 2021

18 2021