

TAX CRIMINAL OFFENCES IN SERBIAN TAX LEGISLATION

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Summary: The measures undertaken by a separate organizational unit of the Serbian Tax Administration, i.e. Tax Police in order to discover tax crimes and their perpetrators are one of the tax controls' forms. These activities suppose the movement from the tax administrative procedure to the field of the criminal law and criminal procedure. Tax criminal offences are prescribed not only in the Law on Tax Procedure and Tax Administration, but also in the Criminal Code. This paper deals only with the tax criminal offences provided in the Serbian tax legislation, whose consequences are shown in unreasonably disclose of the amounts for the tax refunds and tax credits, violation of the tax collection and the tax control, illegal supply of the excisable goods, as well as illegal storage of the goods. The author analyzes the main features of such criminal delicts, examing both the tax law provisions and certain judicial decisions. In studying the relevant legal acts the normativistic and dogmatic methodology is used, while an axiological method enabled the author to assess whether existing provisions meet the goals they are supposed to serve. The paper points out that each tax crime endangers the public revenues of the Republic of Serbia and the local communities, damaging in that way the functioning of the state, which gives the tax criminal offences a special importance. In order to protect the fiscus, it is necessary to provide properly application of the substantive tax laws and the law should be applied equally to all perpetrators of these criminal acts. This supposes a very good cooperation between the Tax Police and the Ministry of Interior Affairs they can more effectively discover the criminal offences because by mutual work, as well as their cooperation with judicial authorities, whose task is not only to punish the perpetrators by applying the law, but also to protect the State budget from the future illegal tax acts.

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