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∴ Article details

Title: Tax paradises - the cover-up for "legal" tax dodging and money laundering. The Switzerland case

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Abstract:

A country which does not collect taxes or in which taxes are cut down, for just some or may be for all the categories of goods, a country in which there is a high level of bank and commercial secret, minimal requests from the part of the central bank and lack of restrictions on the exchange value, such a country represents a tax paradise.

The tax dodger will make use of the tax paradise in his attempt to make more complicated his action of archiving the undeclared income, of studying the fund flow and of destroying the defence by referring to the non-taxable fund sources.

The tax paradises are used in order to give birth to some apparently legal documents, documents which are of use to the tax dodger when proving, in case of an administrative control, the continuous activity of the society set up in the fiscal paradise, although these documents are just formally made up.

The lack of whatever value and bank control, as well as the absolute anonymity, give to the collectors the opportunity to transfer the cash from the country of origin into banks from a tax paradise. After the entering into the offshore banks, the money circulates freely all over the world. Both deposits and withdrawals from a fund accompanied by some enclosed papers which prove the legal origin of the cash are eased up by the lack of control over the cash.

Introduction:

Conclusions:

References:

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