

# *Tax and legal alert*

*New scope for tax audits starting 1 June 2015*

**Special edition**



Starting from 1 June 2015 the tax authority will start to audit the following, based on an initial risk management analysis:

- availability and general compliance of using cash registers (by means of controlling purchases);
- compliance with an applied taxation regime, identification of understated income and actual employment arrangements via chronometric observation;
- possible use of tax evasion schemes;
- customs values used by taxpayers using simplified customs clearance (which may trigger customs audits).

## ***How PwC can help you:***

If you would like to discuss these issues or prepare for an audit, please contact:

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