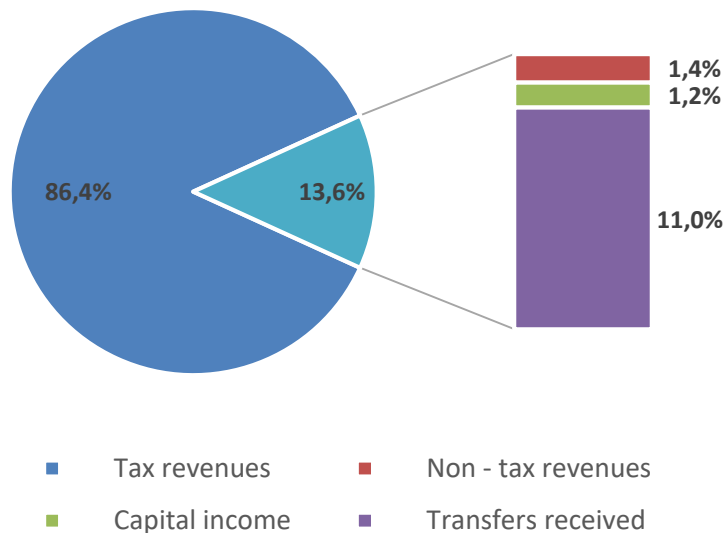


TAX AUDIT

TAX COLLECTION FIRST!

The crucial condition for the proper tax collection for the state budget revenue is an effective audit.

State revenues of the Czech Republic



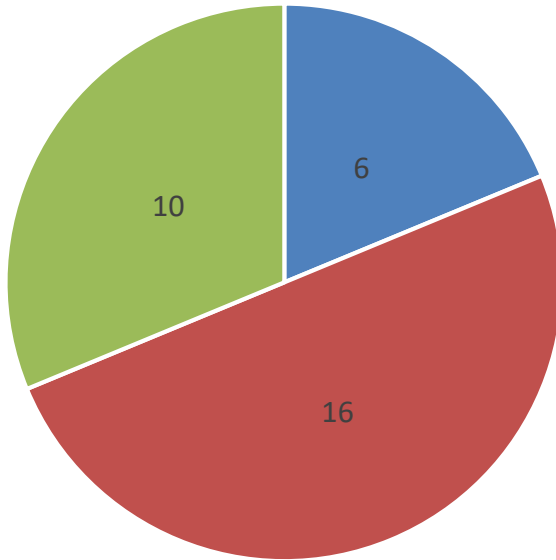
Source: <https://monitor.statnipokladna.cz/statni-sprava/rozpocet/prijmy-druhov>

Why taxes

- ✓ The collection of all taxes is crucial for state revenues
- ✓ Taxes that often require multi-country cooperation
- ✓ Emphasis is on cooperation, information sharing / best practice
- ✓ Two key taxes - VAT, excise duty
- ✓ One dynamically developing tax - the gambling tax

Survey

28 Questionnaires received



■ Gambling ■ VAT ■ Excise duty

- ✓ 21,4 % SAI's conducted a gambling tax audit
- ✓ 57,1 % SAI's conducted a VAT audit
- ✓ 35,7 % SAI's conducted an excise duties audit