

Selected Aspects of Economic Security. Tax Evasion on Excise Duty on Mineral Oil. Experiences of The Slovak Republic*

Izabela Nowicka

The General Tadeusz Kościuszko Military Academy of Land Forces in Wrocław, Poland

Krzysztof Rogowski

Pomeranian Academy in Słupsk, Poland

Jana Šimonová

Academy of the Police Force in Bratislava, Slovakia

Correspondence should be addressed to: Izabela Nowicka; ibiza.n@wp.pl

* Presented at the 37th IBIMA International Conference, 30-31 May 2021, Cordoba, Spain

Copyright © 2021. Izabela Nowicka, Krzysztof Rogowski and Jana Šimonová

Abstract

The article concerns tax crime in the field of VAT fraud in connection with the production and trade with mineral oils. The mechanisms of criminal activities used in this area in Slovakia were discussed. The legal and organizational solutions used in the identification of combating this form of crime have been presented. Statistical data related to the identified VAT losses are provided. As an introduction to the discussed issues, the process of processing mineral oils was also discussed.

Keywords: Economic Security, Tax Evasion, Mineral Oil, European Union, Slovakia.