The multiplicity of offenses and their effects in tax crimes

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Abstract: If a single person committing various crimes or repeated has been but these crimes not discovered or in any way guilty to none of them definitive conviction not found Multiplicity of crime exactly. Sometimes crime due to a special condition Community A special threat and the irreparable risks for the individual and the community it has. One of these dangerous situations is the multiplicity of offenses (multiple offenses). From the criminological point of view, this is a dangerous crime sign. The legislator considers the issue of multiplicity of crime as an essential component of the law in the Islamic Penal Code. The fifth chapter of the Islamic Penal Code states articles 131 to 135. These rules also have the capability to enforce crimes committed in other laws. This can be deduced from the votes cast by the Supreme Court’s Supreme Court. One of the crimes in which mass is massive Tax evasion crime is the subject of the Direct Taxation Act of 2015. This article is about it. Which examines the theoretical foundations of the effect of this component on determining the amount of punishment. It will also examine its effects on crimes committed by taxpayers.

key words: Multiplicity, Punishment, Multiplicity of credit, Real plurality, tax fraud.

Introduction
Looking at the new Islamic Penal Code, and especially on the issue of multiple crime, it can be concluded that the new legislator, contrary to the law of 1990, had an approach to the issue of multiplicity of offenses. In this law, the legislator firstly foresaw the multiplicity of crimes in all crimes and the manner in which the punishment is determined in each case separately; secondly, for the first time after the revolution, the scope of the intensification of punishment for cases that intensify the effects of multiplicity. The crime is well-defined. The recent point is that the intensification of punishment, one of the effects of the multiplicity of offenses in the new law of punishment, Islamic. One person may commit more than one crime. In this case, two situations can be considered in relation to the crimes committed by him: the first is that he was arrested and convicted after committing a crime and committed another crime, during or after the end of the punishment. But the other is that he has committed several crimes and then arrested and ready for trial for all those crimes. In public law, the first is the so-called repeat offense and the recent case is a multiplicity of offenses. It goes without saying that the repetition and multiplicity of crime, both in the form of stewardship of the unit, can be realized, and in the form of several companies in committing a crime. With the new law in the direct tax code and the tax evasion crime, in Article 274 of this law, in seven paragraphs of the case Tax evasion is explained. Tax evasion has a lot of bad effects on the economy. Tax evasion does not provide government revenue for social spending. As a result, social services are not at the optimal and quality level provided by the government. Also, tax evasion makes income unevenly distributed at the community level, and the accumulation of capital in the hands of a particular group not only provides a context for strengthening the power of this group, but the class divide increases the political and social tensions in society. Finally, economic security disturbs the need for expansion of economic activity and investment. Such a phenomenon, in the medium and long term, will cause economic growth. The important thing is that a taxpayer usually makes two or more tax evasion examples, and this brings up the issue of multiplicity of offenses. A person who commits a crime is not comparable to a person who committed only one crime. It is natural that Ali should be punished more by this person.

Mass Multiplication
Multiplicity of offenses has different forms; sometimes individuals commit single verbs with multiple crime titles, and committing a single act and conduct leads to a violation of two or more articles of the Penal Code. This kind of multiplicity is called spirituality or credit multiplicity.

Article 131 of the Islamic Penal Code states: "In cases of offenses punishable by ta'zir, if the conduct of the unit has numerous criminal offenses, he shall be sentenced to the highest punishment. Like someone using a document, he begins to scam. In this case, the verb unit (presentation of the document is false), but has two criminal names. For example, in the direct taxes law, certain taxes have been deposited with the official documents office, which means that the notary receives the relevant tax from customers and deposits them in due time to the account of the tax affairs agency. In order not to perform these assignments, Article 200 of the Direct Tax Code and Clause 4 of Article 274 of this Law provide for a sixth sentence. Now, the notary has not paid for the tax collected from customers in fact earning a financial education for itself, which lacks legitimate legitimacy and has somehow betrayed it. Therefore, taking into account the various types of offenses, this practice
involves numerous criminal offenses that are subject to other conditions in the case of a notary public. Sometimes a person also performs several acts, including verbs and verbs, each one being a single crime. Committing multiple crimes at different times so that at the intervals they committed no crimes committed a definitive conviction; in other words, the second offense was committed before the first offense resulted in a definitive criminal conviction. Article 134 of the Islamic Penal Code states: "In cases of offenses punishable by ta'zir, if the offense of committing offenses is not more than three, the court shall, for each of those offenses, order a maximum sentence, and if the offense of committing more than three offenses is punishable by any Determine one more than the maximum statutory penalty provided that it does not exceed a maximum of one and a half. In each of the above cases, only the punishment will be enforceable, and if the punishment is reduced to one of the legal causes or becomes or becomes inoperative, the next punishment will be enforced. In any case, where the punishment is not minimal and maximal, if the offense is not more than three, up to a quarter, and if the offense is committed by more than three, half of the statutory penalty is added to the original.

Note 1: If the criminal conduct of the unit results in multiple criminal consequences, then it will be in accordance with the above rules.

Note 2: If the total amount of offenses committed in the law is specific to a criminal offense, the provisions of the multiplicity of offenses shall not be applied and shall commit the punishment prescribed in the law.

Note 3: In the case of multiple offenses, if there are reciprocal directions, the court can punish the perpetrator to the minimum and maximum average, and if the punishment does not have a minimum and a maximum, then half of it will be reduced.

Note 4: The number of offenses is not governed by the penalties of grades seven and eight. These punishments are combined with punishments of grade one to six.

Examples of tax evasion subject of direct tax law

An external expres- sion of action from a criminal will or a criminal error committed by the subject is a crime and the crime is manifested by it; the material element of the crime. In other words, the purpose of the material element of the crime is that the criminal thoughts and intentions commit the state of thought and the preparation of the map out and come into operation, that, as the realization of the crime requires a legal letter, it also needs to be in the form of external and material material It is called the external entity of the crime.

Article 277 The following is a tax offense and the perpetrators or perpetrators are, as the case may be, sentenced to sixth degree sentences:

1 Setting up offices and documents, and citing them
2 Hiding economic activity and concealing its revenue
3. To prevent the tax authorities from accessing their tax and economic information or the third parties in the implementation of Article 181 of this law and refusing to perform legal assignments for the submission of financial information (169) and (169) repeatedly to the State Tax Administration And to bring losses to the government with this action
4. Failure to carry out legal tasks related to direct taxes and VAT in relation to the collection or deduction of other taxpayers' taxes and to associate with the organization of tax matters at statutory date
5. Setting up your trades and contracts in the name of others, or other trades and contracts of your own name, unlike the actual
6. Refusal to carry out legal assignments regarding the filing and submission of tax returns containing income and expenses information for three consecutive years.
7. Use of other business cards for tax evasion
A. Setting up the offices, documents, and citing them

You may have faced factors with titles such as the office of the newspaper or the general office, or items such as invoices, for many occasions. These are all the documents that are included in the tax code, which is the result of their work. Moody's economic activities are recorded and recorded. Consumers need to have evidence and evidence for analyzing financial events in order to identify what changes in components The accounting equation is created. Therefore, only relevant financial documents can be used to analyze financial events. In accounting, "proofs" are referred to as documents that indicate the occurrence of a transaction or financial event. These documents represent the date, amount and nature of the financial event. The supporting documents in accounting are of particular importance because, firstly, they are the basis for the analysis and recording of financial events in accounting records and, consequently, play an important role in subsequent follow-up. It is noteworthy that the supporting documents should be clear and credible so that accountants and other persons can rely on them. Examples of supporting documents can include sales invoices, bank receipts, utility bills, and fund receipts.

Types of legal accounting offices

One of the most important routines of any accountant is to record the accounting information in the legal offices that are implicitly mentioned as office bookkeeping. There are different types of accounting offices, but the most important accounting offices are two categories:

Official and legal offices that include the office of the newspaper and the general office.
Informal offices or auxiliary offices, the most important of which is the designated office. Under the Commercial Law, the accountant must transfer all financial events to accounting offices after they have been recorded in the accounting records and approved by the official.

In addition, we review the characteristics of each of the official accounting offices.
Newspaper office

The office of the newspaper is the office where all financial operations and financial transactions of the institution should be recorded in the order of the date of occurrence. The newspaper office has columns to insert the accounting document number, date, description, amount of the debtor and creditor of each financial event. In the column, the name of the debtor or creditor account, along with a brief description of the financial event. All accounting documents are entered into the history of the newspaper. The office of your newspaper is of two types:

General newspaper office, which records all financial transactions and events.

The dedicated newspaper office, which is only a particular type of transaction, is registered. Such as the office of the newspaper, the newspaper sales office, the cash registers and cash registers.

General Office

According to its nature and the form of recording information in the newspaper, the newspaper office does not allow the preparation of financial statements. For example, you can not get a balance from one account at a time. For this reason, in accounting, another office is called the General Office. All newsletter information must be filed at the Office of the General. In the general office, for each account, a separate page is considered, and all debit and debit items of each account are written on its own page. Therefore, the General Office is the office where the accounts of an institution are held in isolation. All transactions registered in the newspaper should be forwarded to the General Office on a monthly basis or, eventually, until the next 15th month.

The general office consists of columns of document number, date, description, debtor, creditor and remaining.

Office of Moein

A designated office is to be kept separate and separate from each of the General Office accounts according to the conditions and conditions. Accounts, such as those provided by hand or machine, are governed by certain offices.

B. Unregulated adjustment of profit and loss account, balance sheet, account and summary of income and expenses

The existence of business offices is legally necessary to regulate and record the activities of businessmen and businesses. Establishing the asset and keeping the profit and loss account, preparing the balance sheet is based on these offices. The offices in tax identification and determination are the targets of the tax experts and can be a criterion for determining the bankruptcy of a businessman and a trading company.

Conflict Setting Acknowledgment Documents

Taxation Article 201 provides for the material misstatement of tax evasion: "If a taxpayer intends to escape tax to the balance sheet and profit and loss accounts or to the offices and documents that are valid for tax purposes and contrary to the facts, It is also referred to in clause 274 of the same article. "1. The regulation of the offices, documents and documents, and the citing of it,” is used only in so far as the only contradiction in the "documents submitted to the tax office” is the evidence that the criterion Taxation is a condition for the tax evasion tax, not any insertion of counterfeit figures in the general offices and the newspaper, or income and expenses offices The monthly summary statement of income and expenses. In general, Article 96, paragraph C, Article 196, and Article 18 of the Profit and Loss Account Settlement Law, which are the basis for a tax assessment, include final financial statements such as the balance sheet, profit and loss account, income statement, and income statement And costs. Taxpayers do not have to send the tax office to the daily newspaper and the general offices and offices and the summary of the monthly income status. From here it turns out that although taxpayers are not required to register the offenses on the contrary, what causes the tax evasion tax to be invoked is the offsetting of the final financial statements, so if taxpayers are found in newspaper offices, the general and business offices And a summary of the income and monthly income situation, unlike the actual figures, but adjust the final financial statement accordingly, the tax evasion tax will not be committed. According to business rules, in addition to the entire newspaper and the general offices, having offices, the office is also required for businessmen and commercial companies. Some traders and companies use other offices, such as the warehouse office, the office of the fund, the sales office, etc., which are called certain offices. If the businessman and law firms set their offices at a lower cost, they will lower their profits or lower the sales in the sales office or repay the unrealized goods more than the real amount in the warehouse office. Generally referring to tax evasion, he will not be convicted of a tax evasion tax, since tax laws require only the supply of newspaper and paper offices and the recording of business activities in accordance with accounting principles in tax collectors. The narrow interpretation of the penal code prevents the generalization of the tax evasion crime to the unexplained cases in the direct tax law such as the property office, the archives office, the sales office, the office of the fund, the warehouse office, and so on.

Citation to documents contrary to the truth

According to Articles 201 and 274 of the Direct Tax Code, it is not enough to spend the wrongdoing on the realization of a tax evasion crime. Taxpayers must be able to rely on knowledge and knowledge on evidence that is contrary to the truth. The citation is sometimes that the taxpayer sends them to the Tax Office, either by post or by post, after filing the final invoices. In cases in which the tax authorities, in order to supervise the implementation of tax laws and regulations, send a delegation of three persons to visit and control the tax offices of the legal offices, and provide the guards with the
offices that are set up wrongly. It will actually be true. According to Article 229, "Detection officers may refer to and review the relevant documents and records for the purpose of processing a declaration or identifying any income paid to them, and the obligee is obliged to submit them and submit them to them". In pursuing the tax evasion tax, the conduct of the steward is not dependent on his participation in the filing of the offense. In cases where a person other than the steward, the final accounts or the offices of the office sets up the entire newspaper's office, it is the offense to commit the taxpayer to the knowledge of the fact that the documents are incorrect.

C) to hide economic activity and conceal its revenue

Closure of economic activity

Economic activities can be divided into three main groups: the first group includes agricultural activities, forestry and fishing, the second group includes mining, industry, buildings, water and electricity, and the third group includes commerce, banking, insurance, transportation And communication and activity in private and public organizations. In short, the first part is the agricultural sector, the second part is called the industrial sector and the third sector is the service sector. Major economic activities that are used in the census to classify employees, and have a detailed and comprehensive relationship with economic activities, are:

Agriculture, Animal husbandry, Forestry, Hunting and Fishing
Industrial Production (Manufacturing Industries)
Building (Building)
Electricity, gas, water and sanitary services
Commercial (general and partial) and banking
Transportation, Warehousing and Communications

Services.

Now, with these categories, taxpayers are taxed according to their type of work, if taxpayers hide their economic activities in order not to be included in tax calculations. According to this clause, all taxpayers must provide their taxpayers with transparent economic activities in order to calculate tax deductibles in those proceedings that are not part of tax-exempt activities. For example, a gold mining tax payer who, in addition to selling gold, sells silver or any other economic activity, but hides the sale of silver or other economic activity, can be included in this clause.

Concealment of income from economic activities

The most common cases of tax hijacking by the tax authorities are the following: it can be said that a high percentage of taxpayers in their documents somehow hide their income. Failure to register income in or less than registering them by creating false purchasers and fake economic code (s) or code of others, especially entities that sell their goods through a branch, etc.

Account and account to account for the record of sales or revenue in the accounts of creditors, current partners, etc. Registration of the purchase of goods and assets in the expense account contrary to the relevant provisions ...

Add the purchase price of goods and assets through the creation of vendors and fictitious invoices or the registration of the purchase of goods and costs that are not real.

Less delivery of the amount or quantity of goods purchased in or imported and the total amount of purchases in the offices. Record the direct costs of purchasing or importing goods in the current account.

Swelling the amount stated in purchasing and expenses by collusion with the customer.

Considering personal and personal expenses to the costs of the institution.

Provide bills of purchase and expenses more than once to auditors.

Removal of healthy goods from accounts as waste and failure to record their sales in offices.

Handling in commodity measuring devices (for sale) and abuse of cash boxes and failure to record real sales in offices.

To take into account the insolvency claims or not to collect the claimed claims.

Supporting the account of customers for the return of the goods and imposing mock-up cash discounts on the account of the customers.

Removal of depreciated assets from accounts in order to conceal earnings and sell them at the time of transfer or dissolution.

Unrealistic valuation of exchange rates in order to conceal profits and show losses.

Formation of formal contracts and invoice factors for the purchase of materials, goods and costs.

Failure to record some expenses in order to cover some earnings.

The presentation of the price of the finished goods is higher than the actual price due to the unrealistic increase in the price of the materials or materials not purchased, the wages and production overhead.

Replacing cheap raw materials instead of expensive materials.

Eliminating outbound reports and replacing fake outbound reports instead of original output reports.

Delete, add and modify the numbers and information that was previously given to the computer, by manipulating the computer program.

Use of multiple software to prepare different financial statements for the company and the tax administration.

I encountered a subject in the cases referred to, which can be interesting. One of the taxpayers who, according to the writer, usually shows lower tax revenues than the actual amount, are some of the lawyer's attorneys. If we look at this, we will find that the figures in the power of attorney are in contradiction with the actual amount of figures received from the
client's. For example, for a single bankruptcy suit belonging to a large corporation, and the company's debt to the tax administration and banks was more than seven billion, the lawyer had announced a sum of 500,000 right holders. While anyone knows, the right to receive money is far higher than this amount. This can be the same as a concealment and will be considered as a tax offense.

D. To prevent tax officers from accessing their tax and economic information or third parties in the implementation of Article (181) of this law There are a number of taxpayers who pay tax evasion rates. That is, they are known as risky vendors. To avoid tax evasion, the legislator has taken 181 months into the direct tax law. You may have heard that some have said that the tax authorities have come to my place and have taken all my documents. The monitoring and inspection provides the appropriate, useful and necessary information for effective and reliable management in a desirable system. It is not a method for problem creation and so-called crocheting, but rather to reveal defects and defects in order to correct problems and provide useful and effective decision-making solutions. Inspection helps to control and monitor and, in effect, coordinates, plans, organizes and ultimately improves the actions and operations that are sought to achieve its ultimate goals and ends. This method is mainly carried out in different assemblies for different purposes, but it should be acknowledged that in many parts of the world, the existence of a monitoring system, or (review, research, research, etc.) is of particular importance.

The issue of supervision and inspection in the organization of tax affairs has been considered in various ways so far. But given the fact that the organization has an important duty to identify taxpayers and collect taxes to pay for public expenditures, it needs a more robust and appropriate legal mechanism to enable taxpayers to monitor the implementation of tax laws and regulations. For this purpose, Article 181 of the Direct Tax Code Amendment was made possible for the Tax Affairs Organization to inspect taxpayers by forming tax inspection units in the framework of the law. In Article 181 of the Amended Law on Direct Taxation, for the purpose of controlling the offices, documents of guides, including manual and machine (mechanized), with the aim of monitoring the implementation of tax laws and regulations, a unit under the name of the Tax Inspectorate of the State Tax Administration is created. The said unit is formed by referral of the head of the tax affairs organization of the country or authorized persons on his behalf to the dispatch of inspection bodies, with the permission of the competent judicial authority, with the membership of the prosecutor's office, to the legal residence, the place of activity of the Moody and the place of the maintenance of the offices, Documents and equipment, both manual and machine (mechanized), and inspect all the offices, documents, records and financial records of the taxpayer, or, if necessary, submit them to the relevant tax administration of the transfer Gives The relevant tax office is required to return the offices, documents and transmissions to Moody within a maximum of two weeks.

Note 1. Inspection of offices, documents and financial records The subject matter of this article includes all offices, documents and financial records related to taxes subject to this law and value added tax.

Note 2. If the offices of the Chambers under this Article, documents, and records reveal the concealment of the reality of the import tax, they shall be notified to the relevant authorities through the administration of tax affairs.

Note 3. Taxpayers are obliged to cooperate with the committees of this item and provide all the offices, documents, records and financial records and maintenance equipment, including manual and machine (mechanized), and work instructions and access codes to the delegations. Give In addition to imposing the penalties provided for in this law, the aforementioned persons shall be exempted from tax exemptions of the various sources of income for the year in question. The legislator, by amending article 181 of the Direct Taxation Law, intends to use its capabilities in the value-added tax system as well as increase the organization's enforcement oversight. The implementation of this article also provides access to import information from non-customs and other concealed activities and to notify them to the tax authorities, taxpayers' rights, reduce tax crimes and to monitor the effectiveness of the State Tax Administration's Establishment of the inspection body in the organization and the formation of inspection commissions with the membership of the prosecutor's office or the judiciary. Accordingly, Article 181 of the Direct Taxation Act provides an opportunity for the State Tax Inspectorate to systematically and legally close tax evasion pathways as a means of tax justice. E) refusal to carry out legal assignments for the submission of financial information (169) and (169) repeatedly to the State Tax Administration

Considering the very useful tools and capacities of the country's tax system to increase tax revenues as well as the successful experience regarding the implementation of new laws and new tax schemes in the country, one of the most important areas and indicators for the implementation of the resistance economy in the country has been prepared and, with the continuation of such moves, it is possible to hope for a boom in the strength of the resistance economy and, consequently, the rise of the Iranian economy.

The capacities included in the Law on Amendments to the Direct Taxation Law, which was approved in 1994 and can be implemented from the beginning of 1995, will result in the establishment of tax laws aimed at ensuring transparency of economic activities, achieving tax justice and preventing tax evasion by establishing a unified tax information system.

Article 169 of the Direct Taxation Law is one of the prerequisites that, based on its provisions, the identity, performance and assets database of taxpayers include items such as financial, monetary and credit information, transactions, capital and property of natural and legal persons in the organization of affairs The tax is created in the country.

According to this article, all ministries, corporations and governmental institutions, municipalities, state and municipal affiliates, non-governmental organizations and institutions, Islamic Revolutionary Institutions, central insurers and other insurance companies, central banks, banks and financial and credit institutions And the organization of the registration of documents and real estate of the country are required to place their intelligence packages through the designated platforms to the organization's database.
Also, legal and non-governmental legal entities that provide the information required by the Tax Information Bureau's database, or in any other way, provide income and assets for individuals, and persons and entities involved in the process of ownership, maintenance, transfers, services Insurance and transactions in assets, property and property, as well as their transfer, are also obliged to provide the tax authorities with all necessary information, including identity, transaction, financial, monetary, credit and capital ... Give In this regard, and with reference to Note 5, Article 169, with the proposal of the Taxation Organization of the country and the participation of the Central Bank of the Administrative Code, the subject matter of 11 articles and 15 notes on 10/10/95 has been approved by the ministries of economics and justice and approved by the directive Issue No. 203829 dated 29/10/95 was signed by the direct tax authority of the tax organization. Meanwhile, the information needed to bring public opinion through the website and publication of the Tax Organization, the most widely published newspapers and the official newspaper of the Islamic Republic of Iran.

Violations and offenses under Article 169, and the following remarks
Failure to issue an invoice or not to enter your economic number and the parties to the transaction, as the case may be, or to use your economic number for other transactions or use the economic number of others for your transactions, shall be liable to a fine equal to 10% of the amount of the transaction which, without observing the terms This instruction is done. Failure to provide a list of transactions shall be subject to a fine of 1% of the amount of the transaction whose listing will not be presented.

Users of economic numbers of other persons in respect of income tax and offenses referred to in this article shall be liable to persons whose economic numbers have been used.

In cases where the buyer refuses to provide an economic number and the seller commits to executing the assignment, the buyer will be liable to a fine of 10% of the transaction amount, subject to a penalty of 10%.

Failure to provide billing for purchases by legal entities and business owners. Subparagraphs (a) and (b) of Article 95 of the Direct Tax Act in the year of performance and the year after they are requested by tax officers shall be liable to a fine not exceeding 10% of the amount of the invoices not provided.

In the event of multiple offenses for a transaction, the maximum amount of the penalty payable shall be 10% of the amount traded, and the offenses for each of the violations mentioned in the paragraph above shall not be cumulative.

Any forgery, fraud, unrealistic transactions, misuse, and concurrence of persons The subject of this instruction in relation to the issuance of invoices and economic numbers is in contravention of the provisions and under the responsibility of the guarantee, in accordance with the law on money laundering, the law on the promotion of the health of the administrative system approved by the Assembly Discretion of the system and other relevant laws and regulations will be taken

V - Failure to carry out legal duties related to direct taxes and VAT in relation to the collection or deduction of other taxpayers’ taxes, and to associate with the organization of tax matters at statutory time limits This clause concerns the duties that the legislator has placed taxpayers in accordance with the direct taxes law and the value added tax law. This means that the taxpayer, in addition to paying his taxes, receives a series of taxes from other taxpayers and taxpayers and, in due time, pays taxes to the tax administration. One of these jobs is the secretaries of the official documents.

Offices of the official documents according to the Tax Code

Officials have a significant role in collecting taxes and enforcing tax laws in terms of education and background. For this reason, direct and indirect tax laws have provided numerous assignments for designated offices, but the subject of this topic is merely the duties assigned to the direct tax law, and the rest are subject-matter issues. The source and legal basis of these assignments is Article 187 of the Direct Taxation Act, which provides that the owners of official documents are obligated in all cases where transactions in the subject of Chapter IV of Section II, as well as the first and sixth sevenths of the third part of this Act are carried out by official documents. Before the registration or termination or cancellation of the transaction document, with full details and specifications, and the type and subject of the transaction, the tax office of the place of occurrence of the property or place of residence, as appropriate, is declared and after the receipt of the transaction certificate recorded Or revoke or terminate the transaction document in accordance with the order and indicate the issuing number of the transaction document.

Article 200 of the Direct Tax Code

In any case, in accordance with the provisions of this law, a homework or a duty is assigned to the official bureaux, in the event of an offense, in addition to the liability of the notary’s liability for payment of taxes or related taxes, it will be subject to fines of up to 20% (20%). And in the case of repetition, the punishment for the imprisonment of the sixth degree will be condemned to the relevant provisions. In the same vein, there was a case in which one of the non-official bureaux received an amount of eighteen billion riyals from taxpayers and their clients, but had not paid the taxpayer's account within the statutory period which, after filing a complaint, The notary was sentenced to 200 direct tax laws. Failure to send another tax collected by payers

Basically, paying taxes is a pecuniary duty. In this case, only the bearer will bear the legal weight and economic weight of the tax. The purpose of bearing the legal weight is that he is forced to comply with the statutory regulations and the duty to pay taxes to the tax office. Considering the economic weight, the economic burden is due to the payment of taxes. So whoever sustains the economic weight of the tax is, in fact, the one who paid the tax as a tax, eventually diminishing his assets. If the tax is demanded by the taxpayer and other persons are liable for the payment of tax, the economic weight will be deductible and the legal weight will be borne by the person liable for payment of the tax. For example, when an employer
is legally responsible for paying taxes on his employees' salaries, he actually tolerates the legal weight of the tax, that is, he must follow the procedures and procedures for paying taxes, and if he fails, he has legal responsibility.

Article 86 of the Direct Taxation Law stipulates: "Payers of the right to pay or assign it are required to calculate and deduct the tax due under Article 85 of this Law and within thirty days upon submission of the list, indicating the name and address of the recipients of the tax and its amount to the Tax Administration Place of payment, in the months to come, only make changes."

The memorandum also states that "payments made by non-payers to wages and salaries are payable by the payer of such funds. In the course of each payment, the tax shall be ... calculated and deducted in thirty days ... To pay to the tax office.

In Articles 182 and 90, the law obliges the taxpayer to pay taxes to other taxpayers and other taxpayers to pay another tax in a compulsory warrant. Article 182 stipulates: "Those who, in accordance with the provisions of this law, are liable to pay taxes to others, as well as anyone who pledged or guaranteed another tax. Those who have been found guilty of refusing to carry out the duties specified in this law are punishable by a penalty; they are considered to be a pecuniary order and will be treated in accordance with the rules for collecting taxes in order to collect the debt." Article 90 states: "In cases where the payers do not pay the tax at the due date or pay less than the actual amount, the tax administration ... is required to calculate the tax belonging to the related offenses under this law and From the payers of the rights, which are in accordance with the decree, they shall demand this deed according to the deadline specified in Article 157 of this Law."... O -To determine our transactions and contracts in the name of others, or other trades and contracts of their own name, unlike the actual

The phenomenon we are facing more than ever before is the same category of transactions and formal contracts. In formal transactions, there is no intention to create a transaction that is the agent of the contractor and the creator of the contract. Only the apparent form of the marriage is displayed in order to mislead third parties. Obviously, such an agreement is not due to the lack of an essay in the world of law. In other words, such a transaction is apparent and void, because the parties have not done any legal action. However, if the parties or the actual party seeks to conclude a contract that they wish to cover under the cover of a formal contract, this manifestation does not prevent the influence of the true will; that is, the agreement, if it has the necessary conditions, lies between the parties. Escape from the tax in These types of deals are done in both ways. In the first instance, the couriers, by making an unrealized deal without going to any deal, regard the proceeds as a bargain to pay a lower tax rate. For example, pursuant to Article 17 of the Direct Tax Code, if, as a result of the death of a person, the property of the deceased, after deduction of the costs and damages of the deceased, is subject to the tax to the rate prescribed in Article 20, which corresponds to the surplus of 50 million value of the estate for the first to third classes There are 35, 45 and 65 percent tax rates, respectively. Therefore, the deceased's heir to escape tax at a higher rate of 65% by entering into a formal transaction such as a contract of sale, peace, swap, etc. between himself and the deceased, transfer the estate to himself and derive the income derived from the marriage They consider the value of the transaction to be taxed at a rate of 5%. In this case, the taxpayers pay a real estate tax at a rate of at least 35% instead of tax at a rate of at least 35% of the value of the estate, thereby deliberately floating away from paying 30% of the characteristic tax.

In the second way, the taxpayer concludes a tax or other real estate transaction in the form of a contract, peace settlement, swap, or the like, to escape tax at a higher legal rate. Under Article 119 of the Direct Tax Code, cash and non-cash income, which a natural person or legal entity obtains in return for payment, whether in cash or in kind, or in the form of a prize or other title, shall be liable to incidental tax at the rate prescribed in Article 131 This will be the law. Article 131 also has a tax rate of income of up to 30 million rials of 15 percent and up to 100 million rials in relation to the surplus of thirty million rials 20 percent and up to 250 million rials in comparison with the surplus of 100 million rials, 25 percent to one billion rials The surplus of 250 million rials is 30 percent and the revenues of one billion rials are 35 percent. By contrast, in accordance with Article 59 of the Law on Direct Deferred Taxes, the value of the transaction is based on the value of the transaction and at the rate of 5%. Article 63 also transfers the property which is carried out in a non-contractual manner, except for the transfer of a loan which, according to the relevant provisions, Tax, will be subject to definitive property tax on the same terms as this season.

For example, if a father grants a 100 million USD annuity to his child or passes it on a peaceful basis, his son must pay tax in accordance with Article 131 of the direct tax law of "24350000". However, if the parties to the peace or heaven transfer transactions to In the form of a contract of sale, peacekeeping, swap, etc., the taxpayer will pay tax on the basis of 5% of the value of the property, which is much lower than the real value of the property; therefore, the taxpayer will be subject to a formal transaction He has fled much of the tax. Obviously, the tax evasion tax occurs when the parties to the proceeding deliberately engage in a formal transaction with the incentive to escape tax payments. In the case of an exchange transaction between the actual intermediaries, pursuant to Article 357 of the Commercial Act, the real owners of the property are subject to taxation and, pursuant to the Note to Article 157 of the Direct Tax Code, may demand performance taxes from the real modi.

H) The use of taxpayers' use of fictitious and unrealistic factors.
The phenomenon we have witnessed in recent years and there are high sums of tax evasion and unpaid taxes. Unfortunately, with the proliferation of formal and proprietary firms, companies that do not have any economic activity and merely provide formal figures to taxpayers, we are faced with high tax evasion.

A. Unrealistic bills
Ost people who make unrealized bills carry out all legal assignments in order to cover their activities in order to mislead tax officials when they investigate and make the tax credit created true, some of which are as follows: Registration in the VAT system, even without the actual identity of the board of directors (people without financial compensation) and the actual address (lease). Meanwhile, some of the economic activitists purchase a power of attorney from paper companies to cover their activities and manage some of its deals with the name of the paper company under the power of attorney. The presentation of a performance tax declaration and a VAT return equivalent to the unrealized (or unrealized) receipt of the invoices, with the inclusion of unrealistic credits in the application and even with the payment of taxes. Compliance with Article 169 of the Code of Conduct and the submission of quarterly trading reports in accordance with unrealistic bills.

In order to prove the carriage of goods, they make unrealistic bills of lading. Presentation of the Performance Tax Audit Report (Article 272 of the Direct Tax Code) To show the payment of the purchased goods, the seller pays the bank account to his account in the name of the buyer (the turnover in the account of the seller of the invoice is recorded at a moment of receipt and payment). In order to avoid creating doubts for tax officials, one employee is located at the location where the telephone is on the bill, in order to answer the tax officer in case of a confirmation of the transaction. Receive any written inquiries from the tax authorities and confirm the accuracy of the transaction. In order not to be identified by the tax authorities, many companies register with different business activities in order to be able to issue invoices in all economic activities. To prevent the uncovering activity from being tracked, sales and sales are circulated between paper companies, the so-called tax credit from the first company to the second (second generation) company, which are usually in different provinces and can be followed up. At the same time they decrease (a chain of paper companies in a linear or closed loop) In some cases, a bill called a real and credible Moody (manufacturer or government) is forged.

The presentation of unrealistic factors is conceivable in three ways:

- The seller does not issue an invoice, and the buyer will pay a bill for the purchase of goods from a third party to use the tax credit specified in the account or bank account. (Seller's interest and sales concealment)
- In the case of the seller, the seller issues the sales invoices in the name of the buyer unreasonably, according to the buyer's request. (Buyer's interest and covert purchase)

In the case of the seller, without the buyer's notice, it is unrealistic to submit an invoice to the seller. (Seller's interest and sales concealment).

To refrain from conducting legal assignments regarding the filing and submission of a tax return containing information on income and expenses for three consecutive years.

As we know, in order to maintain the economic cycle of the country, the rights of the state should be paid in the form of a tax, in which the tax return is a matter in which the tax is paid according to the income of individuals. Tax returns are forms that are provided continuously by the tax authorities to applicants, and individuals must enter their tax information and tax returns by having a 16-digit code in place by pre-registering the tax system.

All persons, both real and legal, must pay taxes on their income, and by these persons the tax return has been completed with acknowledgment of the income of the individuals and must be handed over to the tax office. If individuals clearly state their taxes and there is no doubt about them, the amount of tax declared is well-recognized and paid to the same amount of tax payable by that person. However, if the declaration is not properly declared, the amount of the tax will be recognized as a proxy.

Tax return:
The following points are worth mentioning about a tax return.

People who are required to set up and submit tax returns:
All persons who are engaged in real or legal activities
Persons residing in Iran who are active inside or outside the country
Persons who reside outside Iran and whose income and activities are through Iran
All non-Iranian individuals, whether in law or in fact, are active in Iran and have earned money through the provision of education, transfer of privileges and ...Within fifteen days of expiry date
Failure to surrender the declaration, balance sheet, profit and loss account

According to Article 201 and paragraph 6 of Article 274, one of the essential elements of the material element is tax evasion, non-submission of a declaration, balance sheet and profit and loss account (termination of the verb). This element is realized when taxpayers are obliged to submit a statement and other documents. Mahdi knows more about his assets and income than anyone else; therefore, taxpaying and co-operation with the Treasury Department make tax recognition and assessment easier and more realistic. The tax declaration is made by the taxpayer through the submission of the "declaration". A tax return is a special printed form that is provided by the Taxation Organization of the country. Submission of a legal declaration to a collector is a homework.

In the cases specified in the law, which the tax bearer is required to submit a statement within the deadline, refusing to do so as a legal assignment can, with other conditions, lead to the occurrence of a tax evasion tax.
Submission of tax returns without balance sheet and profit and loss accounts

Taxpayers may sometimes submit a declaration form to the tax office, but refrain from surrendering balance sheets and profit and loss accounts. The question arises whether the mere submission of the declaration, even if other documents are not organized, will result in the exclusion of individuals from the tax evasion tax, or that the submission of the declaration in the manner specified above is not subject to surrender.

In response to this question, it seems that, on the one hand, the necessity of a narrow interpretation of the rules of the criminal law and interpretation in favor of the accused appears to be required by surrendering each of the documents (whether a statement or a balance sheet and a profit and loss account (material element of the tax evasion) On the other hand, Article 201 "... from the submission of tax returns and balance sheets and profit and loss account", in particular the conversion of words into letters (WAV), implies that none of the tax returns or The balance sheet or profit and loss account should not be presented, in addition, submission of the declaration, despite the failure to surrender other documents, may indicate It is a special taxpayer's intent (tax avoidance intention). Therefore, the commission of the act in this case will not be a crime due to the lack of a psychological element. Another reason is that taxpayers are sometimes obliged, in addition to the declaration, to account for income and expense or summary of income and expenses Article 201, however, was not a statement of income and expense, and was not a summary of the income and expenditure situation, indicating that the term "lodging a statement of account, profit and loss account and balance sheet" indicates that all documents are Complete should surrender and provide incomplete documentation so that it is impossible to recognize the tax on the basis of which it is non-submission.

In rejection of the lack of a psychic element, one also has to say that a person who deliberately surrenders incomplete tax returns is not significantly different from the person who is generally refused to surrender, since it also has the intention of tax evasion with incomplete surrender. In addition, he wants to escape the punishment by resorting to an apparent form of punishment.

Submission of Profit and Loss Account and Balance Sheet without Statement

The methods of sending documents to the tax office are sent by post. If the queers refuse to submit their declarations by lodging their profit and loss balance sheets, they appear to have failed to fulfill their legal duties and this exclusion may be in addition to other terms Convicts tax evasion. The emphasis of tax laws is always on the tax return as the principle. A profit and loss account or a balance sheet is a subset of it; therefore, failure to submit a statement form as a matter of mainstreaming other documents is not sent. Of course, the claim that by submitting balance sheets and profit and loss accounts, there is a possibility of tax identification for the tax administration. Therefore, due to the fact that the material element prescribed in Article 201 of the Law and the lack of a psychological element are not realized, the fact that the tax evasion tax will not be realized is not worthless.

Non-submission of the declaration; Income and expense account; Net income and expenses status Article 201 refers to the refusal of the taxpayer to surrender his income statement, summary of income and expenses, and the term "submission of statements and profit and loss accounts and balance sheets" is limited. The appearance of the material may give rise to the perception that the municipality would only penalize the custodians (persons subject to paragraph 96 A) from lodging a statement, a balance sheet, and a profit and loss account, and for other guys who submit a summary of the situation and costs Or refuse to submit income tax returns and other documents in the Income Tax Income State, the tax evasion tax will not be committed.

This interpretation does not seem to fit with Article 201 for legitimate purposes. If the convicted convict under Article 96 (a) is amended for tax evasion by refusing to surrender evidence of tax characteristics and impossibility to commit tax evasion by a taxable person under paragraphs (b) and (c) of Article 96 of the Code of Conduct and Income Taxes on income, estate, income Incidental or non-reliant on the lodging of the application and the income and expenses account, and in the case of other property, will be discriminated against. In addition, the income tax of legal entities and persons covered by Article 96 (a) does not include any features that justify the monopoly of the tax evasion tax by refusing to lodge the application and the profit and loss account and the balance sheet in respect of such taxes. Subject to the expression "Statement" in Article 201, in all cases where taxpayers are required to set up a declaration and submit it to the tax area. If they refuse to perform legal duties, they will be found guilty of tax evasion by obtaining other conditions, whether they are obliged to do so Submission of the declaration together with the profit and loss account and the balance sheet, is required to surrender the income statement and the expense or summary of income and expenses, together with the statement, are required to submit the declaration with other documents in the income tax incident, inheritances and real estate.

Refusal to submit a declaration and other documents

In cases where taxpayers refuse to surrender their declarations and other proofs they are required to provide, tax evasion tax is enforceable. For example, a taxpayer who inherits the tax on inheritance from the submission of a certified copy of the documentary evidence of the debts and claims of the deceased, and a certified image of all the documents that depreciate the property of the deceased in relation to property and financial rights and declarations, are deemed tax evasion tax. Realization of this crime in the tax on property income and incidental income will be such that the attendees will refuse to submit a declaration, formal contract, and offices that indicate income.

T - Use of other business cards for tax evasion

In accordance with Article 3 of the Export and Import Act, any person, whether natural or legal persons for export or import, needs to have a commercial card that will be obtained through a Chamber of Commerce with a number of special conditions.
The commercial card can be obtained in all two legal and legal forms, provided that all conditions are available to both individuals (legal and legal), that is, a person can take both as the director of a trading company and as a businessman get a business card.

All people can take a business card after completing the necessary steps (attending classes) and completing the documents if they have the necessary conditions.

Presentation of false evidence The law on the promotion of public health and the fight against corruption Taxpayers must understand that any action taken to provide false documents and counterfeit statements if they are not subject to direct taxes or other penal laws are subject to Article 24 of the Law on the Promotion of Health and Anti-Corruption, pursuant to this article “It is a criminal offense to make any false statements or to submit unrealistic documents and documents to the law enforcement agencies that violate the legal rights of the government or third parties or to escape the payment of fees or to obtain unwanted points. If the act is committed in other punitive laws, it shall be punished by the same punishment. Otherwise, in addition to the cancellation of the privilege, he shall be liable to a fine equivalent to the rights paid and compensate for the loss suffered by the beneficiary. “Thus, this article is applicable when, under another law, an act of committing a person is a criminal or punitive offense. Not considered.

Ability to apply rules on multiple offenses in tax crimes
In each case, according to the specific rules, there should be a special rule according to the rules of the law. In cases where the law is absent, the cases covered by the general provisions of the Islamic Penal Code, adopted in 1392, and because of the multiplicity of the law, certain provisions of the Tax Code There are no direct penalties in accordance with the provisions of article 134 of the Islamic Penal Code, approved in 1392, regarding the number of crimes committed under the Tax Code. Also, the application of Article 134 of the Islamic Penal Code includes the inclusion of all cases of punishment. Therefore, in view of the fact that the law on amending direct tax laws does not provide a specific decree on the number of offenses, therefore, Article 134 of the Islamic Penal Code of 1392, which has been in force since July 2013, has been subject to tax crimes, and in determining the punishment for perpetrators of such crimes, the number of delinquent cases will be necessary. In similar cases, according to the Supreme Court's ruling, the requirement for compliance with specific laws of the provisions of the Islamic Penal Code has been approved where no specific law has been laid down.

Conclusion
Regarding the tax evasion crime in the direct tax law amendment and the expression of the tax evasion clause in Article 274 of this law, and that the taxpayer has committed tax evasion tax by committing each of these instances, as well as the legislator, a crime of tax evasion is a mass offense Six announced. Usually, in a tax evasion tax offense, when it does not do one of its assignments, then the probability that other assignments will not be done by the taxpayer will be tax deductible, and because this failure to carry out assignments is a criminal offense in the tax reform, Has committed several tax evasion tax offenses. Therefore, since the direct tax law amendment does not provide a specific decree on the number of offenses, the provisions of Articles 131 to 135 of the Islamic Penal Code, approved in 1392, are also subject to tax crimes, and in determining the punishment for perpetrators of such crimes, the number of offenses will be significant.

References