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Degree: Ph.D.

Title of Thesis: Crimes of General Tax Evasion on Sales, Issued by Law 11 of 1991, and its Amended

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Abstract:

The subject of this study Addresses to examine the crimes of evasion of the law of the general sales tax, and its problematic is to discuss the criminality focus in this law, and discuss of evasion crimes and penalties thereon, and the criminal adversarial in prosecution of criminal tax, the importance of the study represent in obvious the problems faced by the criminal protection of the tax authority of the State on the one hand, and the financial rights of individuals on the other.

The study was divided into an introductory chapter and two sections:

Introductory chapter: the general provisions of the sales tax.

Section I: substantive provisions of crimes of tax evasion on sales.

Section II: the procedural and punitive provisions for tax evasion crimes.

The study recommended the reorganization of certain provisions of the Sales Tax Act, and of that the partner is investigated in crime in solidarity with the person who evasion of tax in compliance with the performance of the tax and surtax. We recommend amending the text of Article (43, 45) of this law on the additional tax.

Keywords:
Crimes; Evasion; Law; General sales tax.