



جامعة الإمارات العربية المتحدة
United Arab Emirates University

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a

Master Thesis Defense

Entitled

*VALUE ADDED TAX EVASION CRIMES
A COMPARATIVE STUDY*

By

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Abstract

This research discusses one of the most important legal topics in the UAE, namely, "value added tax evasion crimes". As the application started with the tax law in early 2018, that is, it is still new, whether by application or even review of the case in case of some shortcomings or decreases, if any. In this paper I will discuss the value added tax and its importance not only for the state and its financial resources, but also to maintain the same level of services provided to citizens and residents on their land who are often the same persons subject to tax. So I have looked into this subject and the role of law in confronting any images of evasion of paying that tax because of its negative effects. I have reviewed the most important forms of criminalization stipulated by the UAE legislator and the division of those crimes according to the perpetrator and according to whether the crimes of evasion are inherent in nature. Or is the legislator considered that it is dangerous to be criminalized in the same crimes of tax evasion. The study included an analysis of the most important forms of criminalization in UAE Law No. (7) of 2017 on tax procedures, compared with what is stated in the Egyptian legislation as one of the oldest Arab legislation inherent in the treatment of taxes and combating the crimes associated with them. In the presented research, we discussed the provisions of punishment for the crimes of tax evasion in all its forms, as we discussed the scope of application of these provisions in terms of time and place. I have clarified the personal scope of the application of the penalty whether the taxable person or the contributors and participants. In this research we have a full study to clarify the criminal sanctions for tax evasion crimes in UAE law and comparative law. We also discuss the most important issues relating to criminal reconciliation in the tax crimes and provisions of repetition. At the end of the research, I mentioned the most important results, together with the recommendations that I have concluded.

Keywords: VAT, Tax evasion crimes, Tax procedures, Taxable, Sanctions, Tax fine.