

Poreski sistem savremene države je centralni stub sveukupnog finansijskog sistema i bez kvalitetnog funkcionisanja istog ne može se sprovesti efikasna makroekonomska politika. Nijedan poreski sistem nije imun na zloupotrebe, kao ni sam sistem PDV, samo su različite metode prevara u različitim poreskim sistemima. Poreske prevare i utaje su nezakonit način smanjenja poreskih obaveza i one predstavljaju izuzetno društveno opasno ponašanje fizičkih ili pravnih lica. One su višedisciplinarni fenomen sa nekoliko smjerova, koje samo mogu uslovno biti definisani u određene kategorije sa slijedećim posljedicama: ekonomske, socijalno-političke i posljedice u državnoj upravi. U radu je prikazan teoretski dio problematike poreza, osnovna obilježja sistema oporezivanja PDV u BiH i poreskih prevara i utaja sa obimom, stanjem i pregledom kako su se razvijali novi, sofisticiraniji modaliteti poreskih prevara, kao i prijedlogom mjera za borbu protiv poreskih prevara i utaja. U radu je provjerena glavna hipoteza i to: porez na dodatu vrijednost ako se dobro oblikuje i primjeni predstavlja efikasniji instrument za smanjenje poreskih prevara i utaja od poreza na promet proizvoda i usluga. Ovaj rad predstavlja pokušaj da se predmetna problematika poreskih prevara i utaja rasvijetli i sa sociološkog aspekta ispitanika. U tom cilju konstruisane su skale za ispitivanje opšteg stava ispitanika o uticaju uvođenja PDV u BiH na poreske prevare i utaja. Uzorkom ispitanika je obuhvaćeno 240 ispitanika: a) 120 poreskih obveznika, (Republika Srpska, Federacija BiH i Brčko Distrikt) i b) 120 zaposlenih u profesionalnim organizacijama (UIO BiH, pravosuđe). Analizom dobijenih rezultata zaključeno je da 68% ispitanika potvrđuje da sistem PDV dobro funkcioniše. Isto tako 64% ispitanika smatra da je uvođenjem PDV došlo do smanjenja poreskih prevara i utaja, ali i kazne za poreske prevare trebaju biti daleko strožije smatra 80% ispitanika. Poređenjem stavova državnih službenika i stavova direktora firmi prema poreskim prevarama i utajama izvršeno je relevantnim statističkim istraživanjem, hi-kvadrat testom. Na osnovu dobivenih zaključaka provedenog istraživanja dat je prijedlog borbe protiv poreskih prevara i utaja.

Ključne riječi: porez, PDV, poreska prevara i utaja, prevencija, stavovi.

The Taxation System of a modern country represents the central pillar of the overall fiscal system and without having the proper system in place the effective macroeconomic policy cannot be implemented. Neither one taxation system is invulnerable to misuse, thus the VAT system is not immune as well, only methods of frauds that are different in various taxation systems. The tax frauds and evasions represent illegitimate methods causing the loss of tax liabilities and represent extremely dangerous social behaviour of physical persons and legal entities. They illustrate multidisciplinary phenomenon with several directions, which can only be provisionally classified into certain categories with the consequences as follows: economic, social-political and the consequences that might occur in public administration. In this thesis, theoretical part of the problematic issue regarding taxes has been presented, essential features of VAT taxation system in BiH with the extent, current situation and the history of tax fraud and tax evasion, including development of new, more sophisticated, methods of tax frauds, as well as the recommendations for undertaking measures in combating tax frauds and tax evasions. Furthermore, this document contains proven hypothesis that the Value Added Tax, if structured and implemented properly, presents the more efficient instrument for reduction of tax frauds and tax evasions on turnover of goods and services. This thesis represents the attempt to enlighten the problematic area of tax frauds and tax evasions from the sociological aspect of the interviewees. For that purpose, the scales for survey of general opinion of examinees have been constructed, in order to measure an impact of tax frauds and tax evasions on introduction of VAT in BiH. In total, there were 240 persons encompassed by a sample of questionnaire, as follows: a) 120 taxpayers, (Republic of Srpska, BiH Federation and District Brčko) and 120 persons employed in civil service positions (Indirect Taxation Authority, Judiciary). By analysing the outputs from survey, it has been concluded that 68% of interviewees confirmed that the VAT system is functioning well. In the same manner, 64% of examinees were of an opinion that by introducing VAT system, the tax frauds and tax evasions have been decreased, but the penalties for committing frauds must be more rigorous, as stated by 80% of interviewed persons. Comparison of opinions of civil servants against the opinions of directors firm with regard to tax frauds and tax evasion, has been carried out by relevant statistical research, i.e. Hi-quadrant test. On the basis of the conclusions obtained from the completed research, the measures and actions for combating tax frauds and tax evasions have been proposed.