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# ***TAX AVOIDANCE AND TAX EVASION***

***MARINE L - CLARA - THOMAS - KLERVIE***

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# ***INTRODUCTION***



**Goal of companies and people**

= Tempting to try to avoid paying taxes



**to get richer**

**France's deficit in 2023:**

165 billion euros

**Tax evasion:**

between 80 and  
100 billion euros

**Tax avoidance:**

Around 50 billion



***TO BEGIN,  
WHAT IS IT ?***



# ***TAX AVOIDANCE***

- 1 Using tax havens
- 2 Taking advantage of tax incentives
- 3 Transferring profits to low-tax jurisdictions
- 4 Incorporating in low-tax countries





# ***TAX EVASION***

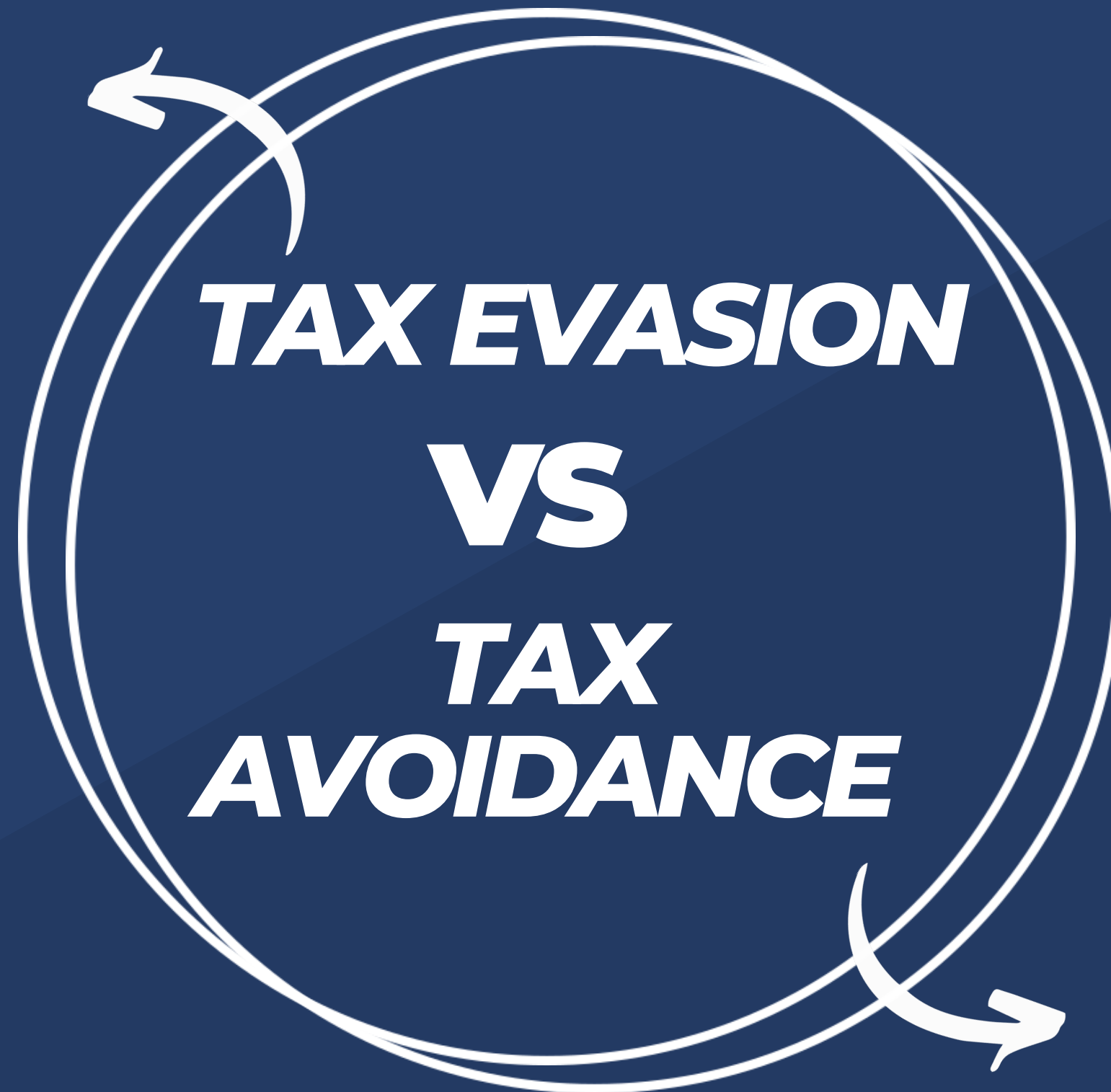
Underreporting income 1

Overstating deductions 2

Hiding assets 3

Offshore accounts 4

False invoicing 5





# CONSEQUENCES OF TAX AVOIDANCE AND EVASION

Loss of tax revenue



Public mistrust



Increased tax burden



Legal consequences



Economic inequality



1 - Strengthening tax laws



4- Public disclosure

2- International cooperation



**IN FRANCE**



5- International agreements



3- Increased enforcement

6- Penalty



# ***ESSCA LAND***



Support of the European Union



Increase the country's economy



Well-being and equality



Environmental protection

# OUR POLICY AGAINST TAX AVOIDANCE AND EVASION

**Strengthening tax laws  
and regulations**



**Increasing enforcement  
efforts**



**Encouraging tax compliance**



# OUR POLICY AGAINST TAX AVOIDANCE AND EVASION

**Raise awareness**



**Using technology**



**Promoting international  
cooperation**



**Tax deduction**



# CONSEQUENCES OF OUR POLICIES

## Economical



- Increase tax revenue for the government
- Reduce income inequality

## Political



- Help build trust in the government
- Increase public support for tax policies

## Social



- Reduce social inequality
- Help support social programs and services that benefit everyone

## Environmental



- Reduce carbon emissions, protect natural habitats, and promote sustainable development
- Lead companies to invest in environmentally friendly technologies



THANK  
YOU





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