## Tax evasion

- 1. A businessman has assigned part of his income to his wife who does not work, evasion
- 2. A vendor, instead of giving you money owed, buys goods for you and through a third-party, dives them to you as a gift.
- 3. An individual gives the accountant false numbers for his/her tax return statement.
- 4. A family hires a young person for childcare and pays him/her without a receipt.
- 5. An elderly woman gets two pensions, one from her country and one from Australia where she used to work when she was young.

## Tax avoidance

- 1. An employee puts some of his income into an individual savings account in order not to pay income tax on the interest earned by his cash savings
- 2. A businessman claims capital allowances on equipment used for his store.
- 3. A well-known company sets up an offshore company in a tax haven, paying, thus, very little tax.
- 4. An individual who earns a lot of moany invests part of his income in an expensive pension scheme.
- 5. A couple get tax reduction for their dependent child, who has finished studying and works in another country.