



PRECONDITIONS AND CONSEQUENCES OF ILLEGAL GOODS TRAFFIC

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Abstract. Nature of shadow economics is destructive, as its existence contradicts to public order and interests. Shadow economics avoids state taxes, therefore, the state in order to collect necessary funds for national demands is forced to increase taxes imposed on those who pay them. Some fail to pay taxes, others assume heavier tax burden. This creates unequal economic conditions for legal and illegal business and distorts conditions for fair competition. Theoretical study of contraband problem is linked to the problem of tax evasion and tax payment evasion problem in the article, it reveals stimuli for making decision not to pay taxes. The article submits information about the scope and structure of shadow economics in the country. Main part of contraband is goods subject to excise duty – alcohol, tobacco and fuel. One of the factors which influence contraband is a great difference in prices in Lithuania and neighbouring countries from which contraband comes. Main negative consequences of contraband: relative reduction of annual income of the government; common worsening of economic subordination which reduces ability of the government to adopt rational solutions and predict consequences of these solutions; insufficient accuracy in grant of the state social sponsorship as even those who earn large income from illegal activity may obtain it; residents and legal entities tend not to observe existing rules and failure to observe the rules may become a norm.

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Introduction

Phenomenon of constantly existing illegal goods traffic, called contraband, preconditions attention of the society and authorities to this problem. It is an integral part of shadow economy and shadow economy by itself is neither new nor characteristic feature of economic system. Though the state always tries to set the economic and legal border between economy sectors, however, such duality is closely related to the existence of state – no shadow economy may exist without the state. Shadow economy appeared

at the moment when the state put “a strong arm“ on the working people to administer and norm their activity. Activity of shadow economy always depends on economic policy of the state, operating laws and attitude of the society towards them. Work motivation is often weak in the official economy sector and is reduced by high income in illegal economy.

Changes in thinking of society members also influence motivation to enter shadow activity. Estimations of situation in economic policy, the country and family change attitude of the society members. Significance of these factors especially grows in case

of almost unavoidable economic depression during transition stage. It is worth to mention that economy subjects feel greater incentive to enter the sphere of illegal activities which in this situation is understood as a necessity.

From one hand, shadow economy increases earnings of some individuals, but on the other hand, it decreases income of the state. According to the results of studies in Lithuania and other states the level of shadow economy and its integral part – illegal goods traffic – is significant and has a great influence upon economy of the state.

1. Theoretical Aspect of the Problem

In simple evaluation the driving force of illegal goods traffic is to evade taxes and gain additional benefits. Authors of the article [1, p. 88] which considers tax problems in Lithuania emphasize that it is necessary to separate two illegal tax evasion methods – tax evasion and dishonest tax payment evasion. One of the ways to do this is to take into account the legality of activity. They suppose that evasion is legal and is based on gaps in laws and does not violate the laws. Dishonest tax payment evasion is illegal.

In his paper “The Economic Analysis of Tax Evasion“ F.A.Cowell (1985) states that these two concepts may be separated by application of certainty level – evasion means that economy subject may not bear the liability in case the evasion is found and tax payment evasion leaves uncertainly feeling as in case of fraud coming to light the subject will be required to pay taxes.

Various activities are attributed to dishonest tax payment evasion. The simplest form of tax payment evasion is income hiding. Opportunities to hide income depend on the sort of individual’s activity. Also, tax payment evasion is influenced by the probability of check and possible imposition of penalty, personal qualities of tax payers and social norms.

Evaluation of tax payment evasion scale is full of various difficulties and uncertainties. Illegality of tax hiding and fear of pursuit preconditions that tax payment evasion may not be reflected in official statistics. As a result tax payment evasion is closely related to non-observed (shadow) economy.

The scale of tax payment evasion is decided by the decision of each subject to pay or not to pay. Therefore, it is useful to consider the way of such decision making. Making a decision not to pay tax the subject faces the uncertainty that tax payment evasion is illegal and a penalty may be imposed in case of fraud disclosure. Therefore, economy of committing a crime gives the primary understanding of such decision making process.

The tax payment evasion model below helps analyse what induces the subject’s decision to risk and not to pay taxes or behave dishonestly [2, p. 221].

Tax payment evasion provides the neutral risk person with freedom of choice. We may make an assumption that taxable income is Y , tax rate is t . In this case tax payer may certainly gain income $(1-t)Y$, if he shows actual level of income and pays taxes. If an individual does not pay taxes, we make an assumption that at the probability p he will be caught and will pay a penalty F . Expected value of evasion strategy is as follows:

$$E(V) = p(Y - F) + (1 - p)Y$$

If this expected value exceeds the value $(1-t)Y$, an individual will not pay taxes.

Often an assumption that individuals do not want to risk is made and this significantly reduces the number of cases when evasion is a benefit increasing strategy. In such case “inconveniences” must be compensated to an individual at risk as risk as for people who do not like to risk is an „evil“. Introducing the undesire to risk the expected expedience of tax payment evasion may be calculated as follows:

$$E(U) = pU(Y - F) + (1 - p)U(Y)$$

Having analysed individual cases some conclusions may be made:

- tax evasion is as low as people tend not to risk;
- in case of some penalty F_1 and opportunity of disclosure, the smaller is the scale of tax payment evasion;
- in case of higher penalty F_2 and significantly greater income expected Y^{**} tax payment evasion will be attractive.

These are theoretical reasonings of model level which are often criticized. M. W. Spicer [3, p. 89] stated that not maximisation strategies but approximate evaluations are decisive in making the decision not to pay taxes. Therefore, exact calculations based on probability of disclosure and sizes of penalty are not expedient. Studies show that the number of previous checks (i.e. experience of an individual) has the greatest influence upon determination of disclosure probability. Individuals making a decision regarding taxes do not calculate certain disclosure probability but simply guess it.

M. W. Spicer draws attention to norms of compliance. This means that decision regarding tax payment evasion is influenced by the understanding of fiscal

system correctness and the number of individual's friends who evade taxes.

In order to compile the more real model of tax payment evasion M. W. Spicer entered psychical costs (moral unsatisfaction) into the decision making process. In such case tax payer will evade taxes until the expected benefit exceeds the expected losses caused by penalties and psychical costs related to tax payment evasion.

Generally, it is possible to set three most important factors which decide norms of compliance and behaviour of tax payment evasion: attitude to taxes, understanding of taxes, personal qualities of an individual.

Those who hide taxes feel disquiet and regret. For some individuals to be "caught" makes a great trauma which may do harm to their image. For others this means just a insignificant inconvenience. Non-monetary and penalty costs are often not taken into account in mathematical models. Taking the „less economical“ attitude to tax payment evasion problem it is noticed that in addition to probability of check and penalty imposition an environment favourable and non-favourable for tax payment evasion (opinion of other society members) has also great influence to decision making. The decision not to pay taxes is not made separately, it is made taking into account the existing social norms and behaviour of the whole society in which the decision making individual lives.

2. Scale and Structure of Shadow Economy in Lithuania

Shadow business has various expression forms. The theory of economics provides for proposals according to which criteria certain activity may be attributed to the sphere of shadow activities. For example, legal criteria – companies of shadow business are not legally registered, such business subjects are not registered as tax payers. Other criteria are possible. However, most economists agree to statistical interpretation of this issue. According to it activity which is not entered into official statistical accounting is attributed to activity of shadow economy.

Official statistics of the state annually evaluates the scale of shadow business, which in official statistics is called as non-observed economy, in order to determine the gross domestic products in total. Three sectors of non-observed economy are mentioned – formal, informal and illegal sector. Allowable activity, however not fixed in official reports of the companies or fixed incompletely in order to evade tax payment, payment of social security taxes, etc. is attributed to formal sector. Activity of non-incorporated companies, i.e. companies hold by one person or a family, is attributed to informal sector of non-observed economy. This is home production, including production not only for sale but for the inner demands. This also may be small-scale trade at kiosks and market-places. Illegal economic activity is

Table 1. Extra charges generated by the non-observed economy in 2002.

Sort of activity	Non-observed extra charges (mln.Lt)	Part of non-observed extra charges in the total activity (%)
Agriculture, hunting and forestry	100,0	3,1
Fishery	25,8	60,2
Production and recycling industry	1760,0	19,4
Electricity, gas and water supply	58,5	3,1
Construction	1403,9	47,8
Wholesale and retail trade	2918,9	35,8
Hotels and restaurants	216,6	29,1
Transport, storage and communication	1258,7	20,2
Real estate, rent	1224,3	32,0
Education	69,3	2,5
Health and social care	60,6	3,9
Other public utilities and services	473,8	31,1
Private home business with employees	11,2	19,8
In total	9581,7	21,0

Source: [4, p. 87].

attributed to illegal sector of non-observed economy. It covers goods production and activity prohibited by the laws. Activity which becomes illegal if the producer has no necessary permit for goods production or service provision is also attributed to this sector. Drugs sale and production, contraband, illegal prostitution business and others are also attributed to this sector.

The Department of Statistics carried out the detail survey of non-observed economy in Lithuania in 2002-2003.

The survey shows that relatively the greatest part of non-observed economy is in fishery, construction and trade businesses. In absolute expression the largest part of non-observed activity is in trade, production and recycling industry, construction, transport, storage and communication as well as real estate business.

A part of non-observed gross domestic product in the total GDP in 2002 made 18,9% [4, p. 88]. The survey shows the following groups of most often hidden products in trade business: alcohol – 50,0% of respondents, tobacco products – 46,7%, clothes – 40,0%, household appliances – 36,7%. The most important cause of hiding trade turnover is high taxes as state 90% of respondents [4, p. 31]. Interesting results were obtained during the study of alcohol market. In the total volume of consumed vodka and other strong drinks 53,5% of drinks were legally made vodka, 21,6% - home made vodka 24,9% - contraband vodka [4, p. 68].

3. Some Characteristics of Contraband in Lithuania

Contraband is defined in the article 199 of the Lithuanian Republic Criminal Code. The first part of the article states that a person who transports goods which must be submitted to the customs control and which value exceeds 250 Minimum Living Standards across the border of the Republic of Lithuania and fails to submit them to customs control or avoided customs control in other way will be subject to a penalty. The second part of the article speaks about the prohibition to import guns, narcotic and psychotropic substances without necessary permits.

The article 199⁽¹⁾ “Customs Trick” is also related to the concept of contraband. It states that those who import goods which must be submitted to customs control from the EU member state to the Republic of Lithuania and which value exceeds 250 minimum living standard and failed to submit them to the customs control of the Republic of Lithuania or other EU member state or avoided the customs control in some other way will be subject to a penalty.

Goods subject to excise duty such as alcohol, tobacco and fuel make the main part of contraband. One of factors which preconditions contraband is a great difference in goods' prices in Lithuania and neighbouring countries from which contraband is imported. For example, a box of the lowest class Russian cigarettes which price in Russian Federation is 30-40 cents, when imported by contraband to Lithuania is sold approximately for a twice price. A box of filter cigarettes of higher class costs approx. 50-60 cents in the Russian Federation and when imported to Lithuania illegally and sold at customs in large amounts will cost about 1 Litas and its price in the country may reach even 1,5 Litas. Similar box of cigarettes is officially sold in shops and supermarkets for a little bit higher price than 3 Litas. Similar price difference exists between cigarettes imported by contraband from Belarus and cigarettes sold in Lithuania legally [5].

Lithuania has the longest borders with the Russian Federation and Belarus on land in comparison with other EU states. Length of border with the Russian Federation makes 227 km and Belarus – 502 km. This is one of factors deciding the scale of contraband in the country.

As Lithuania became a member of the European Union, goods control was liquidated at the border with Latvia and Poland, however, results of border services activity certify that illegal goods traffic exists even across those borders. In 2005 border service officers detained 280 thousand cigarettes boxes at the border. 30 thousand cigarette boxes contraband was detained at the border with Poland. The main part of tobacco contraband is contraband from the Russian Federation and Belarus. In 2003 cigarettes contraband from these countries made 92,1%, in 2004 – 90,8 %. Main part of alcohol contraband

Table 2. Scale of contraband detained on the border of the Republic of Lithuania

	1995	2000	2001	2002	2003	2004	2005
Alcohol (in liters)	136215	57337	90301	67441	24312	12470	42693,6
Cigarettes (in boxes)	10200	874328	255143	475987	1582553	3223646	3394258

Source: Statistics of the State Border Defence Service activity//<http://www.pasienis.lt/statistika/index.htm> [revised 16 03 2006 (in Lithuanian)].

is also contraband from the Russian Federation and Belarus. In 2003 it made 97,1% in total contraband and in 2004 – 65,4 %. Reduction of alcohol contraband from the Russian Federation and Belarus in 2003 was preconditioned by increase of contraband from Latvia. Detained alcohol contraband from Latvia in 2004 in comparison with the year of 2003 increased more than 5 times [6].

Difference in price of goods imported by contraband in Lithuania and neighbouring countries is preconditioned by difference of excise duty in Lithuania and countries from which these goods are imported. For example, at present excise duty makes about 30% in the price of petrol and about 70% in the price of the cheapest vodka. Excise duty tariffs for alcohol, tobacco and fuel are adjusted on the EU scale. Minimum tariffs are set to be achieved in the EU member state. At preparation for EU membership and just before it excise duty was increased to achieve minimum tariffs set in the EU, except for the cases when transit periods are set for achievement of minimum tariffs. Tariffs for excise duty on cigarettes will be adjusted with the minimum tariff of EU during the transit period which will end in 2010. Minimum excise duty tariffs for petrol must be achieved by the beginning of 2011, for gasoline and kerosine – by the beginning of 2013. It is agreed that Lithuania may apply 0 Litas excise duty tariff for the ton of orimulsion until the beginning of 2010. It is also agreed that duty will be imposed on coal, coke and lignite since the beginning of 2007 and on electricity – since the beginning of 2010. As excise duty increases the difference in prices of Lithuanian and neighbouring countries' goods will also increase, income gained from sale of contraband goods and motivation to engage in contraband activity will also increase.

Scale of detained contraband does not characterise the scale of contraband sufficiently. Results of border service officers' activity depend on technical opportunities and their honesty. Scale of certain goods contraband usually is evaluated according to the part of goods in the market minus a part of those goods sold on the domestic market legally.

According to the experts a part of contraband fuel may make up to 50% of the fuel in the market of the country. As a result of illegal trade in fuel the state budget loses up to 150 million Litas each month. A part of contraband cigarettes in the tobacco market of the countries makes about 30-45% according to different surveys. As a result of illegal trade in cigarettes the state budget loses about 220 million Litas each year [7; 8; 9].

4. Schemes of Illegal Good's Traffic and Tax Hiding

It is worth to mention the largest risk spheres of illegal goods traffic and tax hiding which are characteristic not only for other states but to Lithuania also.

Sale of contraband goods in legal market. Checks of Tax Inspectorate set a lot of cases when documents certifying goods acquisition and payment for them are printed on the blanks of special accounting documents of other companies (which actually do not engage in that activity or are not registered or which blanks are announced lost or acknowledged to be null and void) and show details of companies which are not entitled to issue such documents.

Data collected during the surveys enables to conclude that in most cases actually existing goods were sold according to documents which have no legal power. Therefore, it is possible to conclude that goods imported by contraband or illegally not exported from Lithuania were sold in such way (executed goods export procedures but goods were not exported). During checks at various companies and marketplaces of Lithuanian cities it was determined that the largest trade is the trade in such contraband goods subject to excise duty as tobacco products and alcohol. Often other state citizens bring such goods to Lithuania in allowable amounts and sell these goods at the marketplaces or nearby territories. Controlling officers often set such violences, however, this is only a prevention measure as it is impossible to claim penalties from citizens of other states as they do not have money to pay an imposed penalty. Therefore, applied prevention measures are not effective in the fight with illegal goods traffic.

Illegal use of blanks of special accounting documents. It is usually related to attempts to enter large amounts of VAT into the accounting sheets in order to receive a refund of the difference between VAT deducted and amount of VAT for goods sold (of services provided) and legalize goods imported to Lithuania by contraband. VAT invoices are used for this purpose and other SAD blanks are used as supplementary documents aimed at making a vision that company's accounting does not violate the laws and other normative documents and deals were actually concluded and were not imaginary. Often „having lost“ SAD blanks and obtaining SAD blanks acquired by the third parties they are used for execution of sale of contraband goods.

Falsification of export transactions. This is another part of considered rogery model. The following rogery methods related to falsification of

export transaction may be mentioned: fictive export and sale on non-official market; export is real, however, goods are re-imported back secretly; fictive export is certified by falsificated documents; overestimation of market prices during export. Cases when actually valueless goods are exported and taken to dumps, are known, in these cases VAT is refunded from the state budgeted.

Use of fictive companies for sale of unknown origin goods. In 2003 – 2004 cases of sale of unknown origin goods (contraband, goods acquired by criminal ways) by use of fictive companies were often; fictive companies are established on the basis of lost passports or in the name of asocial persons, shares of such companies were imaginary sold and accounting documents were issued to asocial or even not existing persons or persons who deny the fact of acquisition, etc.

Possible way to solve this problem is to coordinate activities of state authorities in achievement of common objectives and to consolidate their information databases. Operation of various state authorities arranged in such a way enables to achieve close cooperation of state authorities.

5. Consequences of Illegal Good's Traffic

It is possible to define the main consequences of illegal goods traffic (contraband).

When the scale of contraband increases, the annual income of the government is reduced relatively. If the government faces fiscal problems, it is worth to issue additional amount of money into turnover in order to balance income and expenditures. The government may also stiffen tax collection and simultaneously increase extra charges which appear during reform of tax collection, however, these expenses may not justify the expected increase of extra income. Introduction of new rules in tax collection also has some shortcomings. They are less obvious than usual and sometimes even not real enough. This may cause anxiety among economic entities and they will try to transfer their activities from legal and official economics into non-official one or hide a part of their income.

As the contraband expands the general subordination of economics becomes worse. This reduces ability of the government to adopt rational decisions and predict consequences of those decisions. In the macroeconomic view the state statistic institutions may not measure changes of the gross domestic product (increase or decrease) more precisely and at the same time the government may not evaluate

exactly the coverage of decisions by necessary resources. Consequences of such process may not be substantiated by reduction of income, increasing budget deficit, wrong understanding of economic processes and as a result improper allocation of resources. Wrong estimages are often characteristic to the countries in transition stage. It is often undoubtfull that a share of shadow economics in amount of 10 % is almost unavoidable. However, estimation of the above mentioned 10% in the GDP does not mean that the government will have opportunities to dispose the respective part of the resources. Actual GDP is often greater than measured, however, the problem is how to calculate it.

The government does not have exact information about the actual employment. Actual employment is much more greater than measured and as a result benefits to the unemployed, other support to those who receive low income may achieve not right addressees. Those persons who receive high income from contraband and which is unknown to the officers of territorial labour market are also entitled to the benefit of unemployed.

The government may not set the existing inflation level exactly. For example, if prices in shadow economy grow more rapidly than in official sector of economics, then actual inflation level is higher. In this case economic solution obligatory at greater changes of inflation will not also be enough rational.

Growth in shadow economics makes social policy of the government weak. The government always reacts to reduction of its annual income by reducing expenditures for social needs. However, such acts of the government increase social differentiation.

As contraband activity grows the residents and legal entities do not observe the existing rules. Non-observance of the rules may become a norm. Risk related to disclosure of rules non-observance reduces and, simultaneously, the number of people who did not want to observe the rules increases.

Growth in shadow economy change expenses of the companies, their structure and the respective proportions of the market. All expenses when an entity managed to evade taxes reduce. Simultaneously, those who pay taxes occur in unfavourable situation. As a result of growth in shadow economy the supply of "attractive" alternatives increases and employees are stimulated to work in non-official economy. Conditions for activity of those who are not able to evade taxes become bad.

The state which has no reliable information about the shadow economy often subsidizes those companies which seem to be collapsing but are not

really such as their activity is re-oriented to contraband.

Conclusions

1. Shadow activity is unavoidable in each state, however, it depends on the economic policy of the state, operating laws and attitude of the society to them.

2. The main driving force of illegal goods traffic which is an integral part of the shadow economy is a desire to evade taxes and to gain additional benefits. The decision not to pay taxes is not made separately, it is made taking into account the existing social norms and behaviour of the society in which the decision making person lives.

3. The largest risk spheres of illegal goods traffic and tax hiding in Lithuania are as follows: sale of contraband goods on the legal market, illegal use of special accounting documents, falsification of export transactions, use of fictive companies for sale of unknown origin goods.

4. The main consequences of illegal goods traffic (contraband) are the following: decrease of annual income of the government; general worsening of economic subordination which reduces the ability of the government to make rational decisions and predict consequences of those decisions; insufficient accurateness of social support of the state as those who gain high income from illegal activity may also receive such benefits; residents and legal entities

tend not to observe the existing rules and such non-observance may become a norm.

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NELEGALAUS PREKIŲ GABENIMO PASKATOS IR PASEKMĖS

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Santrauka. Nuolat egzistuojantis nelegalus prekių gabenimo, kitaip vadinamo kontrabanda, fenomenas suaukia visuomenės ir valdžios dėmesio. Tai sudėtinė šešėlinės ekonomikos dalis, o pati šešėlinė ekonomika nėra nei naujas, nei tik kokia nors ekonominei sistemai būdingas reiškinys. Šešėlinė ekonominė veikla pagal savo pobūdį yra destruktinė, kadangi jos egzistavimas prieštarauja susiformavusiai visuomenei tvarkai, visuomenės interesams. Šešėlinė ekonominė veikla išvengia valstybinių mokesčių, todėl valstybė siekdama surinkti reikiamą lėšų sumą šalies reikmėms didina mokesčius tiems, kurie moka. Kai vieni nemoka mokesčių, kitiems ta našta padidėja. Tai sudaro nevienodas ekonomines sąlygas legaliam ir nelegaliam verslui, iškreipia sąžiningos konkurencijos sąlygas.

Straipsnyje teorinis kontrabandos problemos nagrinėjimas siejamas su mokesčių vengimo ir mokesčių nemokėjimo problema, atskleidžiami sprendimo nemokėti mokesčių priėmimo paskatos. Mokesčių nemokėjimo mastą lemia kiekvieno subjekto priimamas sprendimas mokėti arba nemokėti. Priimdamas sprendimą nemokėti mokesčių subjektas susiduria su netikrumu, kuris pasireiškia tuo, kad subjekto mokesčių nemokėjimas yra nelegalus ir subjektui gresia bausmė atskleidus jo sukčiavimą. Todėl nusikalstamos veiklos ekonomika (*economics of committing a crime*) padeda suprasti šio sprendimo priėmimo procesą.

Pateikiama informacija apie šešėlinės ekonomikos šalyje mastą ir struktūrą. Atlikti statistiniai tyrimai parodė,

kad neapskaityto bendrojo vidaus produkto dalis sudaro apie 20 proc. Tyrimai parodė, kad prekybos versle dažniausiai slepiamos prekės yra alkoholiniai gėrimai, tabako gaminiai, drabužiai, buitinė technika. Kaip svarbiausią priežastį, kodėl yra slepiama prekybos apyvarta, 90 proc. apklaustųjų respondentų nurodė didelius mokesčius. Įdomūs rezultatai gauti tiriant alkoholio rinką. Bendrosios suvartotos degtinės ir kitų stipriųjų gėrimų apyvartos 53,5 proc. sudaro legaliai pagaminta, 21,6 proc. – namų gamybos, 24,9 proc. – kontrabandinė degtinė.

Pagrindinę kontrabandos dalį sudaro akcizinės prekės – alkoholis, tabakas ir kuras. Vienas iš veiksnių, skatinančių kontrabandą, yra didelis prekių kainų skirtumas Lietuvoje ir kaimyninėse šalyse, iš kurių vežama kontrabanda. Pvz., kontrabandinės cigaretės šalies vidaus rinkoje yra maždaug du kartus pigesnės nei legaliai parduodamos. Didžioji dalis šių kontrabandinių prekių yra gabenama iš kaimyninių Rusijos Federacijos ir Baltarusijos valstybių. Ekspertų vertinimu, kontrabandinių degalų dalis gali sudaryti iki 50 proc. šalies degalų rinkos. Kontrabandinių cigarečių dalis šalies rūkalų rinkoje, skirtingais duomenimis, sudaro 30–45 proc. Dėl prekybos kontrabandinėmis prekėmis valstybės biudžetas kas mėnesį praranda šimtus milijonų litų.

Apibendrinant straipsnyje pateiktą tyrimą galima išskirti pagrindines neigiamas kontrabandos pasekmes: vyriausybės metinių pajamų santykinis mažėjimas; bendras ekonomikos pavaldumo blogėjimas, mažinantis vyriausybės gebėjimą priimti racionalius sprendimus ir numatyti priimamų sprendimų pasekmes; netinkamai skiriama valstybės socialinė parama, nes ja gali pasinaudoti ir tie, kurie gauna dideles pajamas iš nelegalios veiklos; gyventojai ir juridiniai ūkio vienetai linkę nesilaikyti esamų taisyklių, o jų nesilaikymas gali tapti norma.

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