

Tackling Tax Evasion through Big Data Analytics

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ABSTRACT

Tax investigations by tax law enforcement agencies are focusing on the use of big data analytics through free access to social networks to find out tax evasion phenomena, but not only: they are also used as evidence for divorce cases. In the judiciary, however, the possibility of using what has been collected on online platforms is still controversial. The use of social networks to track down tax evaders is a practice now rooted in the action of the competent authorities which can use the information published on social networks - such as photos, videos, audio - not to investigate a priori, but to check on existing reports. The social network hardly generates an investigative a priori, but it is the final phase of the investigation.

KEYWORDS

Big Data, Social Networks, Tax Evasion, Tax Enforcement Agencies, tax investigation.

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