

# Shadow Economy, Compliance and Criminal Assets Bureau (CAB)

Student Activity Worksheet

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# Activity 1

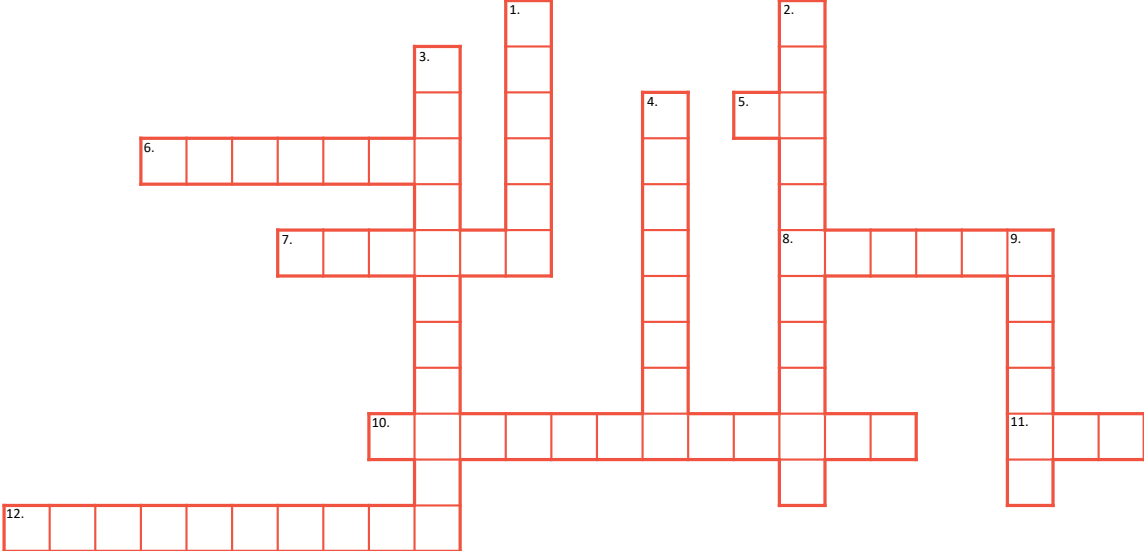
Read the clues below and complete the following crossword based on the content of Unit 7: Customs.

**Activity 1**

## Unit 7 – Retrieval Practice

  
Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

- Using the clues provided on Unit 8: Student Activity Worksheet 1, complete the following crossword



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## Across

5. A political and economic union of 27 member states (2)
6. A government agency that regulates the flow of goods into and out of a country (7)
7. When goods and services are brought into one country from another country for sale (6)
8. When goods and services are produced in one country and sold in another country (6)
10. A common system of customs duties on products imported from outside the EU (7,5)
11. A tax on goods and services paid by the end consumer (3)
12. A tax used to discourage consumption (6,4)

## Down

1. The withdrawal of the UK from the EU (6)
2. An imitation product (11)
3. A tax paid on imports from outside the EU (7,4)
4. A location for customs checks (8)
9. The number of stars on the EU flag (6)

## Activity 2

Working in pairs/groups, discuss the following question and note your answers in the spaces below.

**Activity 2**

**What is the shadow economy?**

Three people are shown from the chest up, holding large, empty speech bubble cutouts. The person on the left is a man in a blue shirt, holding a red speech bubble. The person in the middle is a woman in a white top and blue plaid skirt, holding a blue speech bubble. The person on the right is a woman in a striped shirt and jeans, holding a red speech bubble.

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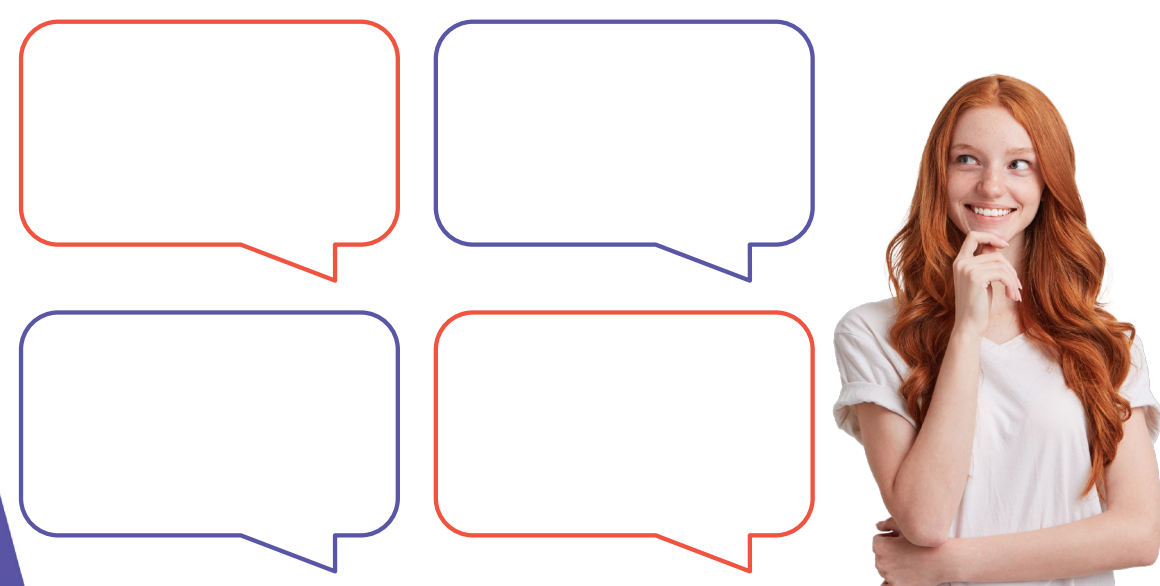
**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Activity 3

Falsely claiming Jobseeker's Benefit while working is an example of a shadow economy activity. Identify other examples of shadow economy activities.

**Activity 3**

**Activities in the Shadow Economy**

Four empty speech bubble cutouts are arranged in a 2x2 grid. The top-left bubble is red, the top-right is blue, the bottom-left is blue, and the bottom-right is red. To the right of the bubbles is a photograph of a young woman with long red hair, wearing a white t-shirt, with her hands clasped in a thinking pose.

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## Activity 4

Read the following statements and indicate whether the activity is part of / not a part of the shadow economy.

Statement	Part of the shadow economy	Not part of the shadow economy
1. Purchasing counterfeit goods from a market stall		
2. Declaring all of your income, including cash in hand, on your annual tax return		
3. Purchasing event tickets from official sources		
4. Paying for a hair cut in your own property in cash		
5. Smuggling products into Ireland without paying the appropriate taxes		
6. Carrying out 'nixers'		
7. Paying a mechanic to fix your vehicle at an authorised premises and receive a business receipt for work undertaken		
8. Working or running a business while claiming Job Seeker's Benefit		
9. Non-operation of the Value Added Tax system		
10. Ensuring you receive an invoice for all works completed by a carpenter on your property		

# Activity 5

In pairs / groups discuss why Patrick has more disposable income than you and any possible implications for Patrick to consider if his agreement with his employer continues.




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**Activity 5**

## Shadow Economy

- You started your first job in a local restaurant, working 30 hours a week for minimum wage.
- Your friend Patrick also started working, in a local pub, working 30 hours a week for minimum wage.
- Patrick mentions that his employment is 'off-the-books' and he does not receive a payslip. He has more disposable income than you.


**Discuss why Patrick has more disposable income. Are there any implications for Patrick to consider if this agreement with his employer continues?**



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# Activity 6

Think about the impact that shadow economy activities have on the Irish economy. Share your thoughts with your partner / in your group and note them in the spaces provided.



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**Activity 6**

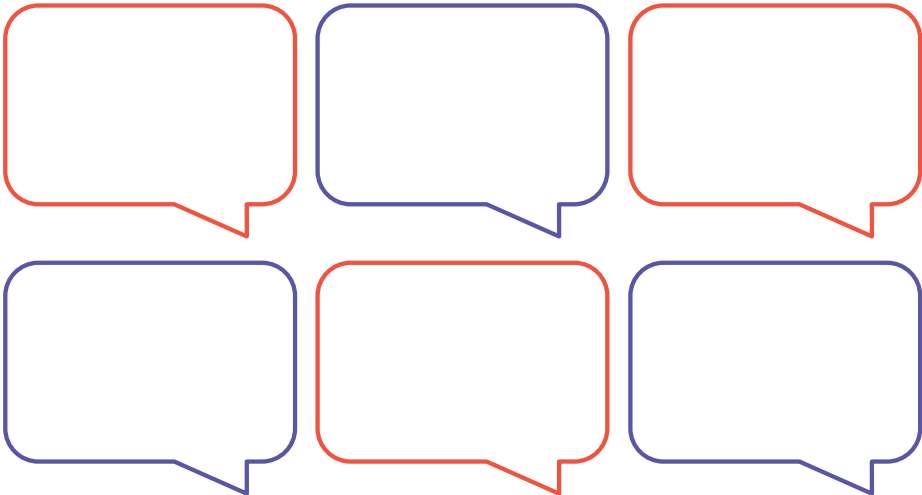

## What are the effects of shadow economy activities on the Irish economy?

# ▶ Activity 7

In pairs / groups, discuss the consequences for individuals who undertake activities in the shadow economy. Record these potential consequences in the spaces provided.

▶ Activity 7

**What are the consequences for an individual carrying out shadow economy activities?**



Revenue  
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# Activity 8

Examine the following diagram and answer the questions below. Don't forget to show your workings.

## Geographic Distribution of Targets Under Investigation (End December 2021)

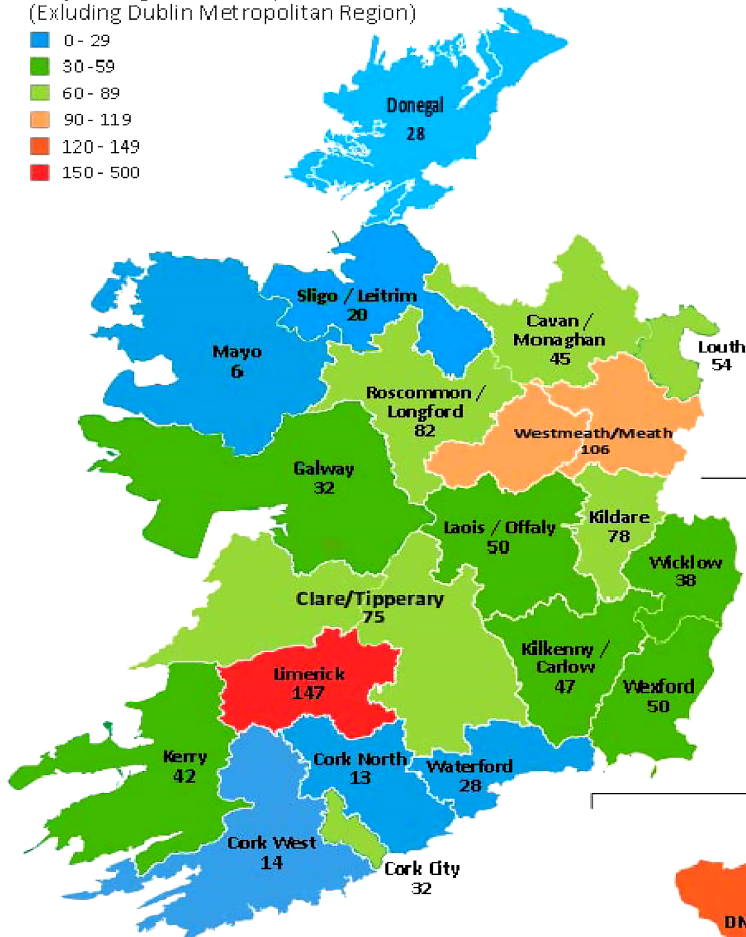
Calculate the percentage of cases in the following counties:

Country	Percentage
Limerick	
Mayo	
Wexford	
DMR South	
DMR West	

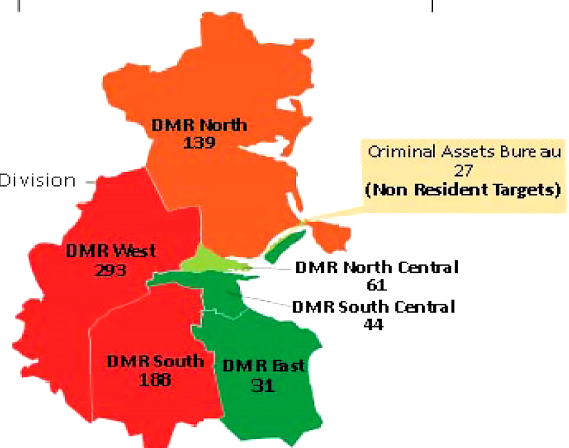
**Total: 1770**

**Map 1:** Targets of CAB by Garda Division (Excluding Dublin Metropolitan Region)

- 0 - 29
- 30 - 59
- 60 - 89
- 90 - 119
- 120 - 149
- 150 - 500



**Map 2:** Targets of CAB by Garda Division - Dublin Metropolitan Region



**CRIMINAL ASSETS BUREAU**

An Búro um Shócmhainní Coiriúla  
 Ceannóg Fhearchair, Baile Átha Cliath 2, D02 PT89, Éire  
 Harcourt Square, Dublin 2, D02 PT89, Ireland