

CONTROL AND PREVENTION OF FISCAL CRIME

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Legal evasion is "the taxpayer's action to bypass laws by resorting to an unforeseen combination of them, being forgiven by fleeing." Tax fraud is a form of deliberate evasion, in violation of legal provisions that explicitly criminalize action or inaction with a fiscal consequence as a crime, and the purpose of the act is to hide the tax obligation or to diminish it.

Keywords: evasion; crime; law; sanction.

The Constitution of Romania stipulates, at art. 56, that "citizens have the duty to contribute, through taxes and fees, to public spending"¹, and "the legal system of taxation must ensure the correct settlement of tax burdens"².

Frequently, tax evasion is defined as "tax evasion and tax evasion of taxable income and assets subject to tax"³.

The concept of tax evasion encompasses both illicit practices, forbidden by special laws or criminal codes, which are incriminated as crimes, referred to in specific terms as tax frauds and procedures not prohibited by law, in the sense that, in the absence of explicit legal norms that would incriminate it, they cannot be sanctioned. The latter are called in specific terms tax optimizations.

Legitimate evasion is therefore "the taxpayer's action to circumvent laws by resorting to an unforeseen combination of law provisions, being tolerated by not being taken into account"⁴. Tax fraud is a form of deliberate evasion, in violation of legal provisions that explicitly criminalize action or inaction with a fiscal consequence as a crime, and the purpose of the act is to hide the tax obligation or to diminish it.

Less commonly treated in the literature, although it is frequently encountered in practice, is the case in which the taxpayer reduces tax liabilities by error. It is therefore a form of tax evasion which, although committed in violation of the legal norm, cannot be assimilated to tax fraud due to lack of intentional character. This unintentional form

is also recognized by international accounting standards that divide accounting errors (accounting deviations from the correct financial statement) into frauds, material errors, mathematical errors or misinterpretations of accounting events.

Tax fraud is not just a matter of state law. The European Union, as a European overarching body, has its own budget, tax fraud in each state affecting the Union's financial interests. Taking into account this aspect, the European Parliament and the European Commission are attempting to regulate the fight against the phenomenon by directives, but there is an undeclared but constant opposition of the Member States, both in state interest (the case of Great Britain or Luxembourg) and in the interest of the political class highlighted by the leak of information known as "Panama Papers").

Addressing the tax evasion offense

Tax evasion occurs when an evolved society is born, which involves collecting resources to resolve its problems. The first cases of tax evasion refer to ancient Greece. In city-states such as Athens or Sparta, taxes were imposed on citizens, in particular the city tax imposed on the citizens to finance the expenses of war (eisphora), as evidenced in 480 BC. The contribution was higher or lower depending on household income. The taxpayer's inclination towards diminishing the contribution by saying that he was less wealthy was also noticed in that period.

Also, in ancient Rome, wealthy Roman citizens and owners, senators and patricians made false land declarations to avoid inheritance and land taxes. The Gracchus, Tiberius and Caius brothers, Roman tribunes in the third century BC, tried to make

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reforms against the inequality of land distribution and tax advantages for the rich, in order to protect the people, but their efforts to reform the Roman tax system were successful. This tax evasion played an important role in the social crises suffered by Rome.

A few centuries later, in the Eastern Roman Empire, the "Teodosian Codex" (439 BC) entered into force. It is a written code, with several laws on tax evasion.

At the beginning of the medieval period, the social and political system was completely overthrown. At that time, the peasants' taxation by knights and gentlemen was done in exchange for their protection, but peasants were also subject to tithes (etymologically: tenth), which represented the obligation to give up the tenth part of their harvest to the church. Tithing was a form of taxation appropriated by taxpayers, because at that time the mentalities were greatly influenced by religion, and there was the belief that this charging was truly imposed by God.

The development and improvement of income legislation took place in the era of urbanization and industrialization of developed countries, especially due to the needs of the many wars and their costs, in particular weapons acquisition.

In Romania, upon the unification of the Principalities and the first germs of industrial development, the tax system was modernized, but the phenomenon of evasion became more and more prevalent. The first direct tax reform was in 1921. In 1923, Law no. 661/1923 "for the unification of direct contributions and for the establishment of the overall income tax", which also had a positive influence, establishing a kind of fiscal code and fiscal procedure code, establishing also consistent fines (i.e. the tax on the taxed income) and even the possibility of correction punishment, but it also had gaps, the tax exemption on industrial buildings being one of them.

This law was amended by Law no. 88/1933 "for the unification of direct contributions and for the establishment of the global income tax"⁵. It was very modern for that time, being the equivalent of a current fiscal code. The law tightened sanctions, with separate provisions in Chapter VI "Measures against tax evasion and sanctions". It divided the deviations into simple contraventions, punished by a fine of one quarter of the tax due to the doubled

tax, according to the seriousness of the felony, and qualified contraventions (e.g. double accounting) punished with a fine representing three times the tax evasion plus the criminal and civilian liability of the perpetrators.

Also, this law also provides various anti-corruption and anti-abusive measures for tax officials, namely dismissal and being brought to court.

The first Romanian law dealing exclusively with tax evasion appeared in 1929, under the name of the Law on Fighting Tax Evasion on Direct Contributions.

In 1948 a new law against tax evasion was issued (Law No 344 of 29.12.1947), sanctioning the evasion of taxes and duties in any way, the delay in the legal deadlines, the failure to register traders, the failure to apply tax stamps or falsifying stamps. As an element of novelty introduced in this law there was the specific provision that it repressed illicit speculation and economic sabotage.

Tax evasion is defined in the post-communist Romanian legislation by Law 87/1994 meant "to combat tax evasion" defined as "the avoidance by any means, on the whole or just partly, to pay taxes and other amounts of money owed to the state budget, local budgets, social state insurance budgets and extra budgetary funds made by Romanian and foreign natural and legal persons named ... taxpayers" (Article 1 of Law 87/1994 "to prevent tax evasion")⁶.

The sanctioning regime in Romania

At present, the tax evasion offenses are stipulated in Law no. 241/2005 "for preventing and combating tax evasion".

The law was seen as a breakthrough, even if some gaps were identified – for example, "some acts that continue to present the danger of crimes with special implications for the underground economy should not be disinclined"⁷. The gap was subsequently filled in with changes in the law.

Thus:

a) "The following acts constitute tax evasion offenses and are punished by imprisonment from 2 years to 8 years and the prohibition of certain rights when committed in order to circumvent the tax obligations:

a) *hiding the property or taxable source;*

b) *the omission, on the whole or in part, of the disclosure in the accounting or other*

legal documents of the commercial transactions performed or of the income achieved;

c) highlighting, in accounting or other legal documents, expenditure not based on actual operations or evidence of other fictitious transactions;

d) alteration, destruction or concealment of accounting documents, fiscal stamps or electronic fiscal stamps or other means of data storage;

e) the execution of double-entry bookkeeping, using documents or other means of data storage;

f) the evasion of financial, tax or customs checks, by failing to declare, fictitious declaration or inaccurate declaration of the principal or secondary premises of the persons checked;

g) substitution, degradation or alienation by the debtor or third parties of the property seized in accordance with the provisions of the Fiscal Procedure Code and the Code of Criminal Procedure.

If by these facts more than 100,000 Euro damages occurred in the equivalent of the national currency, the minimum limit of the punishment provided by the law and its maximum limit shall be increased by 5 years.

If by these acts there were more than 500,000 Euro damages in the equivalent of the national currency, the minimum limit of the punishment stipulated by the law and its maximum limit is increased by 7 years²⁸.

b) "The following is a criminal offense and is punished by imprisonment from 3 years to 10 years and the prohibition of certain rights: the taxable persons' misrepresentation of taxes, taxes or contributions, resulting in unrequited reimbursement of money or repayments from the consolidated general government or offsetting from the general consolidated budget. In the case of an association for committing the deed it is punished by imprisonment from 5 years to 15 years and the forbidding of certain rights. In addition, any attempting act of the same sort is also punishable²⁹."

In the case of the abovementioned offenses, if during the criminal prosecution or trial the defendant fully covers the claims of the civil party until the first term of the trial, the limits provided by the law for the committed deed shall be reduced by half, provided that the perpetrator has not committed a tax evasion offense within 5 years since committing the deed for which he benefited from the provisions of this penalty reduction.

c) "The following is a criminal offense and it is punished by imprisonment from one year to 5 years and the prohibition of some rights - to hold or to put into circulation, without right, stamps, revenue stamps or standard forms, used in the tax field with special regime. It also constitutes a criminal offense and is punishable by imprisonment from 2 to 7 years and the forbidding of some rights to intentionally print, use, hold or put into circulation fake stamps, revenue stamps or standardized forms, used in the field of taxation with a special regime³⁰."

d) "The following is a criminal offense and is punishable by imprisonment from one year to six years - the unjustified refusal of a person to submit to the competent bodies legal documents and assets in the patrimony for the purpose of preventing financial, tax or customs checks within 15 days since summons³¹."

e) "The following is a criminal offense and it is punished by imprisonment from one year to six years - preventing in any way the competent bodies from entering on the premises or property of a firm for the purpose of carrying out financial, tax or customs checks³²."

f) "The following is a criminal offense and it is punished by imprisonment from one year to six years - withholding and denial, intentionally, within maximum 30 days from the maturity of the amounts representing taxes or withholding contributions (provision declared unconstitutional)³³."

g) "The following is a criminal offense and is punishable by imprisonment from 6 months to 5 years - the act of the taxpayer who does not intentionally or by mistake restore the destroyed accounting documents within the term included in the control documents³⁴."

As a complementary measure, taking precautionary measures is mandatory. Also, those who have been convicted for tax evasion offenses cannot be founders, directors, managers or legal representatives of the commercial company, and if they have been elected, they are deprived of these rights.

The sanctioning regime in France

Under French law, tax evasion offenses are laid down in the General Tax Code (Code général des impôts), Chapter II, Section I, C - Penalties, articles 1741 to 1753B.

According to the code, the crime of tax evasion is committed by any person who:

- embezzled or attempted to evade fraudulently by setting taxes or non-payment of all or part of them;
- deliberately omitted to make the tax statement on time;
- deliberately hid the transactions subject to tax, all or part of it;
- organized insolvency (fraudulent bankruptcy);
- impeded on the collection action or other tax maneuvers;
- acted fraudulently in any other way.

The punishment for these acts is a 5-year prison term and a fine of 500,000 euros, apart from the fiscal sanction.

Aggravating circumstances, punished with a fine of € 2,000,000 and seven years of imprisonment, are established if the deeds were committed in an organized group or are made, respectively facilitated by:

- open accounts or contracts signed with organizations set abroad;
- the interference of natural or legal persons or any comparable trust or institution set abroad;
- using a false identity or false documents;
- fictitious or artificial tax residence abroad;
- a fictitious or artificial act or the interposition of a fictitious or artificial entity.

The offense shall be withheld if the taxable source is hidden only if it exceeds one tenth of the tax basis or the amount of EUR 153 for physical persons.

As in Romanian law, any person convicted under the provisions of the Code may be deprived of civil and family rights.

The duration of the punishment borne by the perpetrator or the accomplice of the abovementioned offenses is reduced by half if, after having warned the administrative or judicial authority, he identified other authors or accomplices.

In the sense of the code, civil servants or government officials as well as accountants are accomplices.

Also, under the same conditions, the following persons are liable to punishment:

- any person who knowingly omitted or entered in the accounts fictitious or inaccurate operations;

- anyone who, in order to exempt from taxation the wealth of another person, on the whole or in part, takes part in these acts, either by resorting to foreign securities deposits, to transferring coupons abroad to be received or negotiated by issuing and collecting abroad of checks or other instruments created for payment of dividends, interest, or any securities products.

- anyone who knowingly provided inaccurate information to obtain approvals for tax exemptions or reductions or deductions from them.

All persons convicted of the offenses submitted may be jointly liable, together with the person liable for the fraudulent charge, for the payment of that tax and for the applicable tax.

The following aspects are assimilated to the facts that are concurring to the tax evasion offense:

- preventing authorized agents from establishing tax offenses and carrying out their duties, which is punishable by a fine of EUR 25,000 imposed by the Criminal Court. In the case of a repeated offense, the court may, in addition to the fine, impose a six months' imprisonment sentence;

- collective opposition to the establishment of the tax basis is punished by six months' imprisonment and a fine of € 7,500.

- performing concerted and organized maneuvers or attempting to organize them for the purpose of collectively rejecting the tax is punishable by the sanctions provided in Article 1 of the Law of 18 August 1936 for the suppression of attacks on national credit, namely 2 years' imprisonment and a fine of 9,000 EUR.

The person who has incited the public to refuse or delay payment of the tax is fined 3,750 euros and imprisoned for six months.

Also, the person who published or disclosed all or some of the information contained in the tax documents used in the tax investigation procedure or uses this information without legal authorization is also punished with an imprisonment of six months and a fine of EUR 6,000.

The sanctioning regime in the United States of America

In the US, tax evasion offenses are provided for and sanctioned in the Internal Revenue Code, Section F, paragraphs 72001-72012, of the Internal Revenue Code (26 U.S.C., section F, para 72001-72012, as follows:

• "Any person who deliberately attempts to evade or defeat any tax imposed by or obviate from the tax must, in addition to other sanctions provided for by law, if a criminal offense is found and, after conviction:

• be imprisoned up to 5 years, or fined up to \$ 250,000 for individuals (\$ 500,000 for corporations), or

• both, along with the costs of criminal prosecution"¹⁵.

• "Any person required by this code to collect, account and pay any charge imposed by this title, failing to collect or pay these fees, beyond the sanctions provided for by law, if found to be guilty of an offense, may

• be imprisoned for up to 5 years or

• fined up to \$ 250,000 for individuals (\$ 500,000 for corporations), or

• both, along with the costs of criminal prosecution."

• "Any person who, under the code, has to pay any tax or tax estimated or required by code or regulations, must make a statement under his authority, keep any records or provide any information that he does not intentionally pay such a tax or tax through non-compliance with the obligations, in addition to other sanctions provided by law and, after being found guilty may:

• be imprisoned for a period up to 1 year, or fined up to \$ 100,000 for individuals (\$ 200,000 for corporations), or

• both, along with the costs of criminal prosecution"¹⁶.

• "Any person who makes any declaration or other document confirmed by a written statement made under the punishment of perjury and which he/she does not believe to be true and correct in all matters found guilty of offense, must:

• be imprisoned for up to 3 years, or

• fined up to \$ 250,000 for individuals (\$ 500,000 for corporations), or

• both together with the costs of criminal investigation"¹⁷.

• "Any person who provides assistance or assistance, or deliberately advises the preparation or submission of statements or other fraudulent documents on charges, after his conviction must:

• be closed for up to 3 years, or

• fined up to \$ 250,000 for individuals (\$ 500,000 for corporations), or

• both together with the costs of criminal investigation."

• "Anyone who opposes force, intimidates or hinders any US officer or employee acting in an official capacity under the Code or in any other way or by force obstructs or prevents or attempts to obstruct or impede the administration of State revenue after being found guilty may:

• be imprisoned for up to 3 years, or

• fined up to \$ 250,000 for individuals (\$ 500,000 for corporations) or

• both, together with the costs of criminal investigation."

• "If two or more persons conspire to commit an offense against the United States or deceive the United States or any agency thereof in any way or for any purpose and one or more of these persons do any action that to be the object of the conspiracy, each may:

• be imprisoned for up to 5 years, or

• fined up to \$ 250,000 for individuals (\$ 500,000 for corporations), or

• both, together with the costs of criminal investigation"¹⁸.

The sanctioning regime in Austria

Austrian Financial Criminal Law (Finanzstrafgesetz) combats both tax evasion (Article 1, paragraph 33) and tax evasion as well as tax fraud.

Thus, tax evasion consists in the reduction of taxes through:

• violation of the obligation to submit pre-registrations pursuant to the Value Added Tax Act 1994;

• breach of the obligation to comply with the provisions of the 1988 Income Tax Act and the regulations on wage accounts (reduction of income tax, employer's contributions to the family allowance compensation fund or surcharge on the employer's contribution);

• if the fees to be invoiced have not been paid in full or in part;

• granting unfair or excessive tax credits;

• if a fee has been wrongly refunded or an extraordinary fee has been wrongly paid;

• if a tax claim has been erroneously erased, in whole or in part, or a payment charge has been erroneously retained completely or in part.

Tax evasion will be punished by a fine of up to twice the amount of the stolen sum and a term of imprisonment of up to two years.

The sanctioning regime in other states

- in the Romanian law, there is a more severe sanctioning regime for the tax evasion offense, meaning that punishments can reach up to 15 years, while in French law the imprisonment lasts up to 7 years, under U.S. law for 5 years, or in the 10-year Austrian law;

- the Romanian law does not provide for criminal sanctions and fines compared to French law where criminal fines can reach 2,000,000 euros or US law in which they can reach 500,000 USD;

- in the Romanian law no additional penal sanctions are imposed, compared with the Austrian law where the penal fines can reach 10,000,000 euros and in US law can reach 500,000 USD;

- in Romanian law the regulations regarding the hiding of the object or the taxable sources through operations with foreigners are omitted;

- in the Romanian law, avoiding in bad faith tax payment for taxes withheld at the source was declared unconstitutional and was not reformulated according to the decision of the Constitutional Court of Romania, the Austrian system having this legal provision;

- the complicity in committing tax evasion offenses is not regulated by this special law, nor the joint liability for damages, and the provisions of the PCN remain applicable;

- in the Romanian law, the margins of the evolution of the procedures and possibilities of avoidance of taxes and duties are not regulated by phrases such as "or in other ways";

- Romanian law regulations are adapted and have been more explicitly adjusted for some of the criminal aspects frequently found in Romania - illegal VAT reimbursements (the phenomenon has suffered a reduction in the size after the adoption of the regulation), falsification and the use of revenue stamps / stamps for excisable products, their illegal possession (the phenomenon suffered a sharp reduction after the adoption of the regulation);

- Member States of the European Union do not have uniform regulations in the field of criminalization of tax evasion and penalties; no directives are issued, nor tendencies to unify the provisions at least at the level of VAT; tobacco

excises and customs duties are presented in the Commission's Report to the European Parliament and the Council of Europe - "Protecting the European Union's Financial Interests - Fighting Fraud" (2016 Annual Report).

The causes of the crime of tax evasion

The identification of the causes that lead to the occurrence of the offense is a particularly important aspect for the activity of conceiving the methods for preventing the criminal phenomenon. The main causes of the occurrence of the tax evasion offense are:

- *the complexity of the tax system*, settlement, levying, tax deduction and deduction mechanisms, as well as fiscal facilities, which allow and incite tax evasion at the same time;

- *the lack of specialized tax or commercial courts* determines the excessive use of remedies against control, which means long time frames for clearing up the situation and collecting debts to the state budget;

- *the excessive duration of criminal investigation and criminal proceedings, the gentle punishments* applied in different cases and divergent solutions in similar cases stimulate this phenomenon;

- *the inefficiency of fiscal supervision*;

- *shortcomings in the work of coordinating internal and international authorities* and the lack of common, internal and especially international databases. For example, according to the European Parliament Inquiry Report of 16 November 2017 for the purpose of examining the alleged breach of Union law and maladministration in its application in relation to money laundering, avoidance of tax burdens and tax evasion, the "Directive on Administrative Cooperation on Reporting for each country between the tax administrations had to be implemented by the Member States in national legislation by 4 June 2017; notes that there are pending actions concerning 11 Member States (Bulgaria, Cyprus, Croatia, Estonia, Greece, Hungary, Malta, Poland, Portugal, the Czech Republic and Slovakia)";

- *the repeated change in tax legislation and the lack of coherence in regulation*. In this regard it should be taken into account that "The beneficial effect of state intervention, especially under the direct legislative circumstances is immediate and,

so to speak, visible, while the adverse effects of evasion are gradual and indirect, therefore hard to perceive”

- *reduced possibilities to control and investigate international frauds.* “Tax evasion can be considered a phenomenon that can be found at both national and international level. It is also one of the most widespread crimes in the economic and legal field. “ Correspondingly, the cooperative approach of tax havens, which “are ideal for the purposes of those who receive illicit income”, suggests that no matter how many efforts are made, they remain, however, insufficient qualified and specialized human resources. According to the report of November 16, 2017, the lack of resources affects the ability of tax administrations to effectively comply with spontaneous requests for information exchange under the DAC, which is a systemic problem within the EU.

- For example, “out of a 91-million-dollar loan contracted with the World Bank, ANAF used only 23.5%, meaning that 23,5% of the allocated money was spent, instead of a leu on IT systems”. Absolutely all the money, equivalent to 60 million lei, was spent on consulting only “.

Conclusions

Tax evasion is one of the worst antisocial phenomena, since it has a direct effect on the good functioning of the state, namely on the assurance of its functions, starting from social protection, social cohesion and ending with the protection of independence.

It is the role of the state to ensure through regulations the limitation of “legal” tax evasion, which has the same effect as tax fraud.

Regarding the prevention and combating of tax fraud, in the sense of diminishing it to a reasonable level (complete eradication is virtually impossible and has not been carried out by any state), legislative and institutional measures are necessary to constantly adapt to the evolution of the criminal phenomenon.

In a world with rapid economic globalization trends and the exponential growth of international goods, services and capital flows, there is a growing need to speed up the development of internationally harmonized state laws, especially because the immense sums of money obtained through frauds of fiscal nature that intertwine with

other criminal offenses (smuggling, counterfeiting, money laundering, trafficking in human beings, drug trafficking, etc.) are intended to finance terrorism at international level. This risk must be made aware to global policy makers who, due to private interests, accept the current insufficient and inefficient regulatory situation in the world and even situations of failure to regulate the fight against tax evasion. It is only a lack of political will that does not isolate states and territories that refuse to cooperate in the implementation of unitary fiscal measures and who accept the complicity, from their own financial interests, with criminals operating in the black and gray economies of other states.

At the same time, an important factor generating significant tax frauds is also the inconsistency of EU-level regulatory action to increase efficiency in the fight against fiscal fraud, as the free movement of goods and services at Union level is possible. It is true that unitary regulation is extremely difficult to achieve given that at the level of the union each state has its own interests, which often come in collision with the general interests. Another aspect is the existence of a fracture between the French and Anglo-Saxon law systems at the level of the traditional justice systems, and the legal systems of the Member States with some hybrid systems resulting from their adaptation through the transition to a system with former communist influences towards a somewhat hybrid system.

As a consequence, it is urgently necessary to create opportunities for preventing and combating crime at legislative and organizational level, the Union’s interest being to have the largest budget to ensure the cohesion of the Member States.

Regarding tax evasion internally, although it appears to be low in the case of a taxpayer, given the hundreds of thousands of taxpayers or potential taxpayers who obtain income from sources other than salaries or other income for which taxes are retained at source, the total of tax evasion becomes really relevant in the phenomenon of tax evasion.

In post-communist Romania the anti-fraud legislation was conceived late and with minimal regulations. The same thin happened with the forced capitalization policy of small entrepreneurs. With preparations for joining the European Union, due to the increased need to combat this phenomenon, several improvements have been made to both the legislation and the fiscal apparatus.

Preventing and combating tax evasion has become an obligation due to the fact that it affects not only our state but also the interests of the European community.

At present, the improvement of the fight against corruption has become a necessity at international level and both international bodies and the European Union are in the process of identifying the causes, consequences and techniques for combating tax evasion.

Following the studies and reports requested, recommendations and directives have been issued at European Union level trying to harmonize national legislation on the control and prevention of tax evasion.

Both national and community decision makers need to be made aware of the legal framework in the field of taxation and the awareness of all Community citizens that tax fraud affects their long-term interests, even if they seem to be beneficial in the short term.

It is also necessary to raise the awareness of all officials who have the attributions of identifying, identifying and investigating cases of tax evasion, as well as those judging the tax fraud offenses, of extreme gravity for this phenomenon and the need for active and sustained participation in the struggle to combat it.

NOTES:

1 *The Constitution of Romania*, modified and completed by the Law for the Revision of the Romanian Constitution no. 429/2003.

2 *Ibidem*.

3 *Law no. 227/2015 – Fiscal Code*.

4 *Conceptual Aspects of Fiscal Fraud*, Issue no. 4, 7-13 February 2017.

5 *Law no. 88/1933 “for the unification of direct contributions and for the establishment of the overall income tax*.

6 *Law 87/1994 “on combating tax evasion*.

7 *Ibidem*.

8 *Law 296/2009, Criminal Code*.

9 *Ibidem*.

10 *Ibidem*.

11 *Ibidem*.

12 *Ibidem*.

13 *Ibidem*.

14 *Ibidem*.

15 *USC – Internal Revenue Code*, section F, par. 72001-72012.

16 *Ibidem*.

17 *Ibidem*.

18 *Ibidem*.

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*** *Law no. 661/1923 “for the unification of direct contributions and for the establishment of the general income tax”*.

*** *Law no. 88/1933 “for the unification of direct contributions and for the establishment of the general income tax”*.

*** *Law 87/1994 “to combat tax evasion”*.

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