

Tax Evasion in Romania: New Approaches

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Abstract. *Tax evasion has existed and will exist, and moreover, it will always be "creative and active" and will represent a current problem for any state. With the emergence of taxes also the phenomenon of "escape" from their path emerged, since the taxes determine the individuals to adopt an avoidance behavior or, at the best, to mitigate them. This phenomenon occurs in all the countries, obviously to varying degrees, starting from the level of individuals, to the level of large companies, it being favored by the legislative hiatuses, sometimes it being even encouraged by legislation, which legislation is drafted and voted by very the people. Thus, in our approach we will try to emphasize the actual causes of tax evasion and the consequences of this phenomenon on the society and the economy.*

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JEL Classification: F15, F36, G00, G10, G20, G21, H00

1. Introduction

The creation of the state wouldn't have been possible without taxes to be imposed on the population. Thus, as long as the states will exist, taxes will also exist. The emergence of the taxes generated another phenomenon, both economic and social - tax evasion. As a phenomenon, tax evasion is encountered both in Romania and in other states worldwide. Tax evasion represents one of the most popular economic crimes. This phenomenon occurs in all the countries, obviously to varying degrees, starting from the level of individuals, to the level of large companies, it being favored by the legislative hiatuses, sometimes it being even encouraged by legislation, which legislation is drafted and voted by ... the people. How else can we explain the existence of tax havens which, in our opinion, are an outright "invitation" to tax evasion? The current causes of tax evasion are increasingly more and the consequences of this phenomenon are more and more harmful. For this reason, the fight against tax evasion has become one of the main priority of many countries having in view the adverse effect that tax evasion has on the society and on the economy of the state wherein it intensifies.

2. Causes of Tax Evasion

The causes of tax evasion, undoubtedly, are primarily related to legislation, to the way in which it is designed and applied, but neither the natural inclination of people to protect their own interests rather than giving priority to general interest should be omitted, although, within certain limits and conditions, in the latest ones, also the people's particular interests can, to some extent, be found. We believe that among the root causes of tax evasion and fraud, an important role is played by the fiscal policy, which is the emanation of political will and having precedence over the legislation, which is only meant to transpose in legal obligations the fiscal policy strategies.

The fiscal policy should be held liable, when and where appropriate, for excessive taxation which may be expressed as a high level of tax rates and / or a large

number of taxes, duties, contributions, which only have the effect, on the one hand, to incite the taxpayers to commit tax evasion, and on the other hand, leaves room for disorganization, inconsistency and inefficiency of the tax administration. The fiscal policy also determines the manner in which the tax collection principles are observed, so as it not to cause discomfort to the taxpayer and the efficacy of returns to the budget to be as high as possible. It is also responsible for the size and the quality of the taxes and duties collection system and of the tax control system meant for tax evasion preventing and combating.

Tax evasion is defined in the Law no. 50/2013 on the amendment of the Law no. 241/2005 on tax evasion preventing and combating as "*evading, by any means, the taxation or the payment of taxes, duties, contributions and other amounts owed to the state budget, local budgets, state insurance budgets and special budgets, by Romanian or foreign individuals and legal entities.*" The Romanian interwar economist, V Codrescu, emphasized that the phenomenon of tax evasion occurs simply because the taxation authorities, striking the individuals in their wealth, strike them in their most sensitive interest: the pecuniary interest."³

Referring to the legislation related causes of evasion, the specialty literature⁴ divided these into: causes related to legislation itself and causes related to its application. The first group of causes includes: weak tax laws, permissive tax laws or with multiple alternatives, reduced or preferential taxation in the tax havens. The second group of cases includes all the manifestations of an inadequate tax audit in terms of its preparation, implementation and exploitation of its results: insufficiently developed and rigorous criteria for the recruitment and training of tax auditors, heads of the institutions of fiscal control being appointed on criteria other than those of professionalism, fairness and firmness in applying the tax laws, insufficient monitoring of the manner in which the control bodies observe the code of professional ethics, permissiveness in the manner of fulfillment of the law enforcement duties, which covers inefficiency. Other major causes are corruption and professional and moral failure of some tax inspectors and, not at least, the failure the law courts to enforce exemplary sanctions for proven cases of corruption of tax inspectors.

The causes found most frequently at the root of the perpetration of the tax evasion and fraud facts or acts are wider than the area to which we referred above. In the specialty literature⁵ they are summarized into four main categories: *moral causes*, *political causes*, *economic causes* and *technical causes*. We will discuss further on these according to our own vision.

The *moral causes* are related, in our view, not only to the fiscal civics, to the taxpayer's consciousness and conscientiousness with respect of the payment obligations which are required by the state to be paid, but equally to the human reason which raises the question of morality of taxation in general of the revenues gained fairly, honestly, in the toil of work, but especially the question of an excessive taxation combined with the use by the state of the tax revenues that repeatedly have been proven ineffective. Although between the citizen-taxpayer and the state a social contract has been supposedly concluded and is operating in order a non-adversarial social life to be ensure as long as possible, history has proven that the two sides often are in a state of opposition one to another, the two positions being summarized as follows: on the one hand, the citizen-taxpayer tries to defend his freedom as he feels it or as it is convenient for him, at one time or another, and to take advantage, if he can,

³ Codrescu, V., *Evaziunea fiscală în România*, Iași, 1936, citat de N. Hoanță în *lucrarea Evaziunea fiscală*, Editura Tribuna Economică, 1997, p.37.

⁴ Postolache, Rada, *Drept financiar*, Editura C. H. Beck, București, 2009, pp. 352-355.

⁵ Tulai, Constantin, *Finanțele publice și fiscalitatea*, Editura Casa Cărții de Știință, Cluj-Napoca, 2007, p. 307.

of the position of member of society, but with a minimum sacrifice and even without any sacrifice, and on the other hand the state, which having control over all citizens-taxpayers, tries to impose its authority, including by taxation, not rarely, but even primarily, with a view to maintaining the privileges of those in leadership positions, and only secondly in the general interest.

The *political causes* consist of inappropriate use of fiscal policy as outlined above. The political factor, through an unqualified handling of taxation in order certain categories of citizens to be excessively favored and others to be too much burdened can incite attempts at tax evasion for protection and justice purposes. There is no doubt that beyond the principle of tax equity, there are hidden in the harsh reality of contemporary societies, tax discrimination and tax privileges, regardless of political orientation of those in power. Since the world exists, the many, those in the rows at the bottom of society, especially ordinary employees or workers were doomed to bear, ultimately, all the tax burdens. This is the mentality of the average citizen, incidentally escapist, whose evasion has an insignificant share in the national evasion. Fraudsters who give substance to this phenomenon are however those with significant financial resources, whose motivation is the desire, sometimes morbid, of enrichment as much as possible, those who are harmed by the binomial "money for power and power for money". In their minds the money loses its normal significance of "means" for an as plentiful and as good and as smooth as possible life (a natural tendency that and is rooted in the born selfishness of every human being, selfishness that originates, in turn, in the preservation instinct), and becomes a "goal" in itself.

The *economic causes* refer to a country's economic situation and development stage and to the welfare and economic situation of its citizens-taxpayers. These causes can also feed the inclination of avoiding the payment of tax obligations. As is known and proven, in the developing countries both the potential for tax avoidance and the evasion in fact are higher than in developed countries.

The *technical causes* of tax evasion are linked, as appropriate, either to the precariousness of the fiscal systems or to their complexity. It is equally exciting to commit tax evasion, if you have the necessary predisposition, both in a fragile, under-developed and under-regulated tax system, and in a complex one, where there is a lot of technical details, methods and models regarding taxation, which make equally difficult to precisely calculate the taxpayer's tax debts and the tax audit by the tax administration.

Of course, this theoretical approach to the structure of the causes of the tax evasion is classic and can be found in all the works that aim to discuss issues of tax evasion, and this is why we propose that, further on, to overcome this stage and "to point the finger", in a concrete manner, to which we believe is the main cause that determines tax evasion. We are considering the *tax burden* by which we mean an extremely high level of taxation. This is, in our opinion, the main cause of fiscal evasion, and one over which, with the comprehension of the phenomenon in its full extent, but also - necessarily - with political will and professionalism, one can act directly and relatively easy. Of course, not all experts agree with this, not to mention the policymakers, but reality contradicts them, even if we consider, for example, that the advocates of VAT decrease in Romania were motivating the introduction of this measure precisely because they expects, paradoxically, the VAT receipts to increase. Does it not really mean that they indirectly recognize that they considered the previous value of VAT of 24% as excessive and thus as generating tax evasion, since by reducing to 20% the standard rate and to 9% and 5% the rate for goods and services, as the same are defined under Article 291 of Law 277 of 2015 on the New Fiscal

Code⁶, they estimate that the revenues will increase? From our point of view, the causal relationship between the taxation pressure and tax evasion is as such obvious.

The *tax burden*, which obviously refers not only to VAT, has also an objective determination, its size being given by compulsory levies rate, which is calculated by dividing the total amount of compulsory levies (taxes, social security contributions) within a certain period, usually one year, to the size of the gross domestic product achieved in the same period by a national economy. Tax burden should be put in touch with at least two factors: the mode of development and economic growth and the tax revenue needs of the state. A high level of development and a positive growth enables a current and future tax revenue volume to be achieved, which generally is satisfactory for the state needs. In their turn, the income tax volume depends on a number of factors that are not necessarily in a direct correlation with the level of economic development of a state. The needs for tax revenues were maintained at a high level and have known over time an increasing trend, a situation which resulted in a relatively high tax burden, comparable to that of the highly developed countries.

Besides an *objective tax burden*, technically determined depending on the needs of financing the budgetary (public) expenditures, there is also a *psychological tax burden*, which measures the tax tolerance threshold. The latter often takes the form of *individual tax burden*, which is the ratio between the total levies borne by taxpayers and the total revenues before taxation. The tax burden, which is supported by a national economy at a given time, is the result of adding up the individual tax burden. All the tax revenues are ultimately provided by taxpayers natural persons and legal persons in their capacity as actual owners of their property in a market economy. Tax burden should not be analyzed only in a rigid mathematical manner as the ratio between the revenue collected from taxpayers and the primary income obtained by them. We believe that the individual tax burden, its size, is particularly relevant if analyzed closely correlated with the purchasing power of the net monetary income (remaining after-tax), i.e. with the degree to which individual income after taxation satisfy the needs subsistence, spend time, and saving and investment needs. A tax burden of around 40%⁷, as in Romania, for example, must be analyzed in one way in the case of an economy that by 60 percent of the revenue remaining with the taxpayer provide him with only the indispensable subsistence means, and in another way in an economy that allows all the human needs to be covered after taxation, and in addition allows part of this income to be saved or invested. As such, comparing the tax burden in Romania, in order to justify it, to the European developed countries is not suggestive because although it is in line with the trend of the burden recorded by most European countries, it is one of a nearly "penalty" nature for the Romanian taxpayer with an average income, who after taxation remains with no too much. This is explained by the fact that after all the taxes (payroll, excise, VAT, local taxes and fees) are paid, he practically remains with incomes that are insufficient even for a decent subsistence. This situation may compromise future consumption and motivation to work harder and better. It should give pause for thought to any government, because a prosperous nation cannot be built with escapist taxpayers.

⁶ http://codfiscal.net/media/2015/09/Legea_277_2015_MO688-2015.pdf , website accessed on 11.06.2016

⁷ Given that "The highest tax burden for low wage earners workers were registered in 2013 in Belgium, Hungary, France, Germany, Italy, Austria, Romania, Latvia and Sweden (all exceeding 40.0%)", according to http://ec.europa.eu/eurostat/statistics-explained/index.php/Wages_and_labour_costs/ro accessed on 11.06.2016

3. Consequences of Tax Evasion

It would be an incomplete approach to research and highlight only the causes of tax evasion without also insisting and highlighting the consequences of the phenomenon. That is why we shall consider further on the consequences the tax evasion has on the fraudsters, on the state budget and public finances and ultimately on the society as a whole.

On the fraudsters the consequences can be *positive* or *negative*, as appropriate. A tax evasion is made with a view some amounts to being abstracted from their payment to the state budgets so that the taxpayer's patrimony be not affected by the legal obligation to pay. To the extent that abstraction action succeeds, then the taxpayer wealth will be higher than it would have been if he would have paid the legal obligations to state with the exact amount that was abstracted. If we consider the possibility to exploit this amount in the future, then the enrichment through tax evasion, compared to a situation where the law would have been complied with, it is more consistent. Even if the success of tax evasion action is aided by the corruption of some individuals in the tax administration or the judiciary, the fraudsters would normally remain anyhow with a gain on short and / or long term. The evasion action can succeed amid different circumstances: the fraudsters' special ability, inadequacies and loopholes of the law, organization deficiencies of the tax authorities in pursuing the taxpayers' tax burden and in carrying out the fiscal control, lax law enforcement, corruption of persons in the tax or judicial structures etc. In the unpleasant situation for fraudsters, that their tax evasion actions are uncovered by the competent bodies, then the consequences will be negative. By the enforcement of the law, they will have to cover the damage created and to be liable, as appropriate, also under the criminal law. In this case, the fiscal risk that they have assumed becomes effective.

On the State budgets and public finances the tax evasion manifested cases can only have negative consequences. In reality, even the potentiality of occurrence of tax evasion cases being committed by the taxpayers of a State adversely affects the public funds by the spending needed to be allocated for prevention and taxpayers' fiscal surveillance. The more the tax evasion phenomenon extension is larger, the more the public finances of a state will suffer. If this phenomenon is joined by a weak economy and a weak tax system, the negative effects are potentiated.

According to the Annual Analysis and Forecast Report - Romania 2015 elaborated by the Academic Society of Romania, the tax evasion has reached a rate of "16.2% of GDP, which is why the rate of revenues collection to the budget is the lowest in EU although tax rates are among the highest ones: third place in VAT and 7th place in the tax burden on labor in 2013".⁸ It results from this report that 75% of the total tax evasion occurred "in the VAT area, where the actual collection rate is of only 40.5% (from the data available for 2013 – it is likely it to have further decreased in 2014). The sudden VAT increase in mid-2010 had the desired effect in the short term, bringing extra revenue to the budget. But meanwhile the effect quenched".⁹ For a clearer evidence of the evolution of VAT receipts in the years 2010-2014, the Chart no.1 was drafted. It can be seen in this chart that the VAT collected expressed as a percentage of GDP had a decreasing trend starting from 2011 until 2014, i.e. from 8.7% recorded in 2011 to 7.5% recorded in 2014. It should be noted that in 2014 a lower percentage was recorded as compared to 2010, when the collected VAT expressed as a percentage of GDP reached a value of 7.7%.

⁸ Raport Anual de Analiză Și Prognoză – România 2015, ISSN 2286 – 3257, ISSN-L 2286 – 3257, Societatea Academică din România (SAR), pagina 60.

⁹ Raport Anual de Analiză Și Prognoză – România 2015, ISSN 2286 – 3257, ISSN-L 2286 – 3257, Societatea Academică din România (SAR), pagina 60.

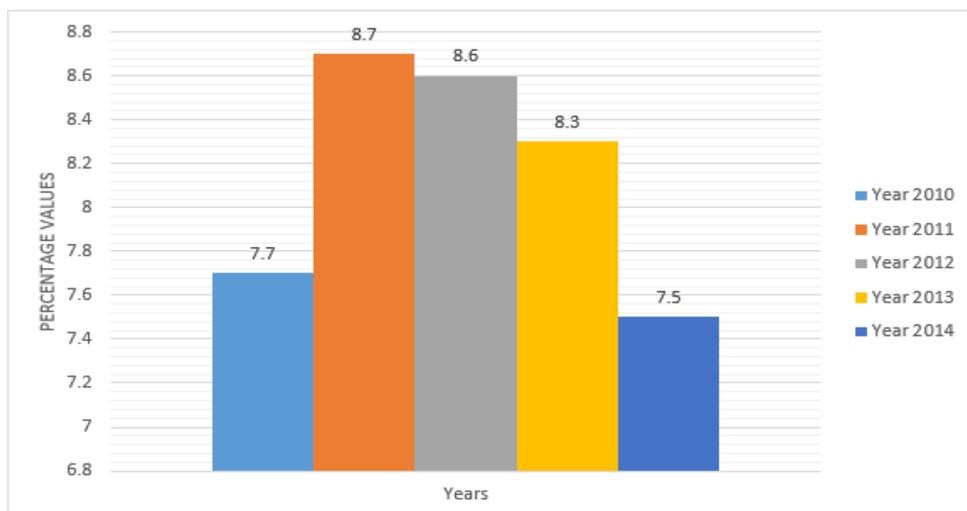


Chart 1. Collected VAT expressed as a percentage of GDP (%) in the period 2010-2014

Source: Processed by the authors based on information from the Annual Analysis and Forecast Report - 2015 Romania, ISSN 2286-3257, ISSN-L 2286-3257

On the society as a whole, the tax evasion has, as in the case of the public finances, *negative consequences* only. First, because some individuals succeeding in achieving tax evasion, the tax inequity increases: there is an increased prosperity in those who succeed in this endeavor, assuming the tax risk, as compared to the situation of those who manifests the fiscal civics required by law. If the tax evasion is extensive and has important values, it is to expect that sums lost by the state to be passed on to other taxpayers by increasing the future tax burden they have to bear. Not at least, the power of example being great, the increasing number of taxpayers who have succeeded in achieving tax evasion can contaminate the other taxpayers. Since the tax evasion is often associated with acts and corruption, the society may record a further decrease of the morality of its citizens.

Beyond this general approach, we met an interesting point of view, which we partly share, in the way we present below. The research regarding the tax inequity in general and the tax inequity resulting from tax evasion was based on a simple question: why the North Americans did not introduce the value added tax? The appreciation the VAT enjoys in the European tax systems and has left indifferent artisans of the US tax system. Maybe this country does not need higher resources, "cheaper" taxes, with a high fiscal efficiency? Certainly it does. But according to the American mentality, not in any way and in any conditions, i.e., not with the "price" of deepening inequities in the tax area, such as one can easily demonstrate that VAT generates.

The US tax system, hence without VAT, is precisely recognized by its efficiency and the fewer fiscal inequities. This is because the budget is "built" mainly on account of direct taxes, which in relation to VAT (which is one of the most unfair taxes, particularly where it encumbers in a more pronounced manner the commodity prices) do not generate much inequity. The issue of tax equity appeared in the US tax practice immediately after the War of Independence, in connection with the elimination or reduction of privileges for some classes or for some monetary obligations to the state. Bourgeois idea of fiscal equality assumed that a tax burden to be established for every citizen, which is directly proportional to his wealth or income. Starting from this

statement, the tax equity is understood, however, in different ways, it being indicated in the literature with terms like: *tax equality*, *tax justice* or *tax impartiality*. Analysis of these conceptual dimensions related to tax equity highlights, as it indeed was to be expected, significant differences of understanding.

The concept of tax fairness is evidenced by the ability to pay, which must be taken into account when the taxes borne by citizens are to be established. The terms above, do not respond in a degree of sufficiency to the requirement of fairness, because the tax fairness, understood as privileges for certain categories of taxpayers disadvantaged in terms of income, reflects the "injustice" in fiscal matters, i.e., the application of justice in fiscal relations is based on the taxpayers' "position", or in other words, a kind of positive discrimination of the poorer taxpayers.

As a mathematical equality, equity means equal taxes for equal pay but a personal equality assumes the mathematical equality to be applied taking into account the taxpayers' personal circumstances. The tax fairness is a concept, a certain way of thought and action, above justice or mathematical equality, which requires the right and the equality in the taxation process to be "doubled" by the consideration of capacity to pay. In stating the concept of tax fairness mention should be made that such taxes must be established so as to take into account the ability to pay of the citizens of a State. But how can this be achieved? There are at least three ways:

- use of progressive and multiple progressive tax rates, by income tranches, the number of which should be as large as possible;
- in the construction of the budget, the share of direct taxes should be higher than the one of the indirect taxes;
- establishing a minimum nontaxable income for certain categories of taxpayers and incomes.

The tax inequity for the taxpayers is a perception of the injustice sense, beyond the obligation to pay tribute to the state. The tax inequity is generated by the tax setup and collection process, by the manner in which the taxable matter is assessed and by the manner in which the taxes are liquidated. But there is a different perception on tax inequity with respect to the indirect taxes as compared to the direct taxes. Indirect taxes are more difficult to be perceived in terms of fiscal equity, due to their very establishment and levying way. They do not take account, in any way, the ability to pay of those who support them, because they are dependent on consumption.

A number of inequities can also be found with the direct taxes, on income or on property, in their setup and collection process. In the literature concepts are used that refer into tax equity, as mentioned above, such as: *tax justice*, *tax impartiality* or *tax equality*. These terms were used in the conceptual approach, perhaps from a desire to "stress" more on the importance and the role this principle has in taxation. As a reality in itself, the justice arose from the need the social equity to be separated of social inequity and it is enforced based on social laws. So, the justice role is to ensure compliance with fairness, by applying the rule of law. But the rule of law is not only applicable in the social sphere, it is very extensive and covers all the spheres of life, and therefore the economic or political spheres. Thus, the extension of the concept of fairness also to taxation is as natural as it can be.

Equity in general is an ethical and legal principle underlying the regulation of all the social relations in the spirit of impartiality, equality and justice, of cooperation and mutual respect. The right to establish taxes exclusively belongs to the State, which as such is the only responsible for the principle of fairness in tax policy to be observed. The major task of tax equity is precisely to "correct" the law where it is insufficient. Some authors argue that the tax equity is the equality before taxes, namely that a non-discriminatory and tax neutral treatment to be applied to every taxpayer. But this kind

of fairness would be possible where all taxpayers would have the same income, the same wealth and the same needs to be covered, which is by no means so.

In relation to fairness, the tax equality is rather a taxation technique, a mean by which the rule of tax law is implemented, an impersonal and neutral rule whereby the tax is computed. But, the fiscal equity is a principle of ethics and refers to what might be called *fiscal humanism*, a principle that should be present in the taxation process. Equity, howsoever called by equivalent expressions, when it refers to taxation, must be understood as a moral conduct aimed at a certain equalization of personal situations by establishing the capacity to pay, i.e. by also taking into account in the taxation process the individual needs, at the same level of income, which practically makes the revenues mathematically equal, to be unequal in social terms.

It would result from the foregoing that fiscal equity is asserting the general condition of tax setting depending on the taxpayers' ability to pay. This ability must be assessed objectively by: the wealth, income or profits of a taxpayer but also taking into consideration the personal circumstances relating to minimum subsistence needs. But, as it can be easily seen from systematic observation of this phenomenon, the tax equity is "faded out" in the process of taxation by the application of the tax yield and this "balance" of the taxation principles leads ultimately to the increase of the tax inequity and, as a causal link, to increased tax evasion phenomenon and decrease of the tax return. This approach leads to measures to increase the tax burden, and thus the "fiscal spiral" continues.

The reverse of tax equity is the tax inequity, namely what the taxpayer feels throughout the taxation process. Any taxpayer feels wronged when he has to pay taxes, regardless of their amount, as we have already shown throughout our work. This is not necessarily an inequity; it is only a perception, obviously subjective. As a result, without being dependent on a social approach, but as an objective conclusion that emerges from this approach to tax equity, an unique tax rate, even when it is "corrected" by some personal deductions, is perceived and it really is in fact, unfair. This is one of the partial conclusions of our work, as long as we agree upon and take into account the principle of tax equity. In order the inequity to be identified, the relationship between tax evasion and tax equity have to be investigated, considering the place of event, the regulation manner, the "actors of the fiscal relationship" (the State and the taxpayers) and the material support. It is obvious that both tax evasion and tax equity are found in the tax system, they are subject to legal regulation (sanctions in case of evasion and requirement for equity), the parties in the fiscal procedural relation being the state and taxpayers, and material support is represented by the money.

The impact of tax evasion on tax equity is reflected through its effects on other phenomena, such as: the size of corruption, the practice of tax circumventing, the evolutionary rate of the tax burden, the tax return, the frequency of use of tax havens and tax interventionism, which all are correlated with tax evasion, affecting in different ways the manner in which the tax equity principle is considered in practical terms. Not at least, the concept of tax fairness is reflected directly on social protection through the tax system. How? Leaving available for the citizens-taxpayers with low incomes, a higher proportion of their income by letting them untaxed, the cases social protection that the state must resolve would be significantly reduced, especially since, because of bureaucracy, of the long time of the State intervention by social spending, the subjectivity of those who appreciate the level of social support, etc. the effectiveness of the current social protection systems is limited. And the truth is (another truism) that the citizen will always know better than the state can do in his name, how to manage his income.

We addressed only tangentially the relation of tax equity and tax evasion, but we felt this thing worthy to consider even for the simple fact (which is not however

"simple") that by this analysis we found that a problem that seems to belong to the liberal political doctrine - the unique taxation rate - is not only objectionable from the point of view of the opposite economic doctrine - the social (socialist) one, but it is objectively censurable as constituting a flagrant and elemental violation of the principle of tax equity.

4. Conclusions

Substantial decrease of tax evasion causes in a short time the increase of the volume of state tax income under the same taxation conditions and the same fiscal policy. Therefore, benefiting from a higher budget, the state can fulfill its main functions in good conditions, reducing the need for additional revenues to the state budget.

Therefore, we consider that the **tax evasion preventing and fighting process should be the priority of any state**. This process basically means all the activities carried out by the state institutions qualified in public funds management, in order the formation of conditions that generate escapist behaviors or the causes of tax evasion to be prevented, and the negative consequences of this phenomenon to be reduced. In our view, tax evasion preventing is based not only on the systematic evaluation of the concrete conditions of its occurrence in earlier periods, but also on the "warning systems" designed by the state, addressed to taxpayers regarding the state's ability to identify and punish tax evasion. These "warning systems" refers to several aspects of the tax fraud phenomenon, and the *first of them* is the transmission to the potential tax evaders, by the government institutions responsible for combating this phenomenon, of information on the costs and consequences involved in actual tax evasion committing. *Secondly*, tax evasion preventing is made by the firmness the government institutions enforce on the identified tax evasion. The "lesson" transmitted to the potential fraudsters, but still unidentified as tax evaders, resulting from the sanctions enforced on those identified in this posture, is an extremely effective means in the fight to prevent tax evasion. *Third*, tax evasion prevention can be done by informing the taxpayers on how the firms (companies) are selected, to which the fiscal control is carried out. Uncertainty about the sample components that will be subject to tax control is a powerful inhibitor of escapist behavior.

Our view is that in the fight against tax evasion the State must find solutions to "attack" the causes of this phenomenon, not solutions to "mitigate" its consequences.

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