



Universitatea Babeş-Bolyai
Facultatea de Ştiinţe Economice şi Gestiunea
Afacerilor
Catedra de Contabilitate şi Audit



ABSTRACT OF DOCTORAL DISSERTATION

**FINANCIAL AND ACCOUNTING INFORMATION TO
COMBAT AGAINST TAX EVASION**

scientific thesis advisor

professor Dr. Dumitru Mătiş

candidate for a doctor's degree

Dan Maier

Cluj Napoca

2011

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2. KEY WORDS

Data, fiscal (tax) system, economic data (information) system, tax system, tax evasion, fiscal (tax) policies, international tax evasion, income tax (taxes), direct taxes, indirect taxes, social contributions, fiscal pressure, concept (criterion) of fiscal equity, corruption, criterion for fiscal efficiency, underground economy, work under the table, social security taxes, national agency of fiscal administration (Agenția Națională de Administrare Fiscală), VAT

fraud squad, excise, customs duties, fiscal interest for the community, fiscal inspection, identified tax evasion, volunteer fiscal compliance phase, fiscal conduct, lawful tax evasion, levy phase, general budget deficit, potential multiplier element of tax evasion, effective multiplier element of tax evasion, GDP, creative accounting, “orthodox” accounting.

3. Introduction

This doctoral dissertation, having as title: “Financial and Accounting Information to Combat against Tax Evasion”, has been structured in several chapters. The first part presents the economic information system followed by the tax system and its impact on financial reality and the results of the activities. Finally, it presents studies and research on theoretical and practical approaches concerning the concepts of tax evasion.

The main idea that the author of this dissertation wanted to emphasize was that information is behind all human’s undertaking and he used the above mentioned approach and structure. In all chapters of this work one can notice the fact that information, in general, or economic information, financial accounting, respectively, is an essential element that one should take into account whenever one approaches theoretical or practical topics related to tax liability, creative accounting or /and tax evasion.

One can sense inner stimuli either ethical, educational or vocational which create anxiety when they face some events, some of them are not clearly defined but they affect a small community or the entire human community, by changing facts, facts that we used to label as normality. This anxiety is felt more intensely, due to global financial crisis.

The main aim of this fiscal (tax) system is to provide a stable and solid source for public income. Any tax system must have as main objectives (tasks) the sustaining of economic development of a country and help of those social disadvantaged categories. Thus, the fiscal administration has its permanent responsibility to increase its efficiency by having the above mentioned objectives. Moreover, a main factor is to lessen tax evasion, provided that this tax evasion affects the efficiency of state structures and it represents a main factor that helps evasion.

In the last 20 years, tax evasion reached high levels in Romania. Tax evasion is not related to a geographic region; nevertheless, its development shows differences in various countries. Generally, in underdeveloped countries the economy is unstable and the evasion reaches high levels, the underground economy and tax evasion have an ideal place for development.

On the macroeconomic level, tax evasion has important consequences mainly represented by defrauding the state. As a result, the possibility to interfere in economy or social domain is limited.

The entities which avoid paying taxes, having low costs, will create unfair competence for the fair businesses, thus there is a strain in the working mechanism of the free market.

There are several opinions that affirm that tax evasion would have positive effects upon the welfare of a country (idea that can be seen in this present dissertation). “The economy could gain an advantage, as a result of tax evasion, if the efficiency with which one uses the resulting resources of evasion is bigger than the efficiency the government would have obtained from these funds.” (Hoanță, 2000, p.281) One cannot totally disagree with this opinion, if we think of those Romanian people who became rich and later became important investors.

If on a short term those people who commit fraud have an advantage, and the state has something to lose, on a long run those who lose are the ones who avoided tax evasion. In other words, they have greater taxes to pay and are somehow encouraged to commit tax evasion.

One cannot generalize this event, that could mean to accept the cancellation of the country's functions, and this is impossible in the modern world, one reason could be: “the private initiative was not able to ensure a social and economic balance of any nation and at any time.” (Craiu, 2004, p.223)

Consequently, the most appropriate attitude towards this tax evasion event is to manage, to identify, control and exploit it, and to implement new rules in order to limit its area development.

This work has the following itinerary: the concept of information, information system, tax system, fiscal position, fiscal pressure, underground economy, tax evasion and the

analysis of their involvement and cause, particularly on macroeconomic level in our country. This dissertation has as objective to find the answer to these questions, such as:

- Which are the causes that encouraged tax evasion event in Romania in the late 20 years?
- To what extent is the fiscal pressure encouraging tax evasion?
- What is the importance of controlling tax evasion?
- Which are the mechanisms that could restrict the tax evasion event?
- What do we know, or what is our knowledge stage?

We know that the ratio, relation between the information, financial accounting information and tax evasion is relative. The main cause of this aspect is the continuous changing of our social and economic life. If one analyzes the differences between the reality of 1990's and the reality of today, one comes to the conclusion that we are more prepared informationally, we are well informed. The invention of internet, of all means of sending, storing and processing data led to the improvement of knowledge in all fields, in financial accounting too. Legislation has often been altered, more than anybody would have wanted it. Consequently, these measures tried to adapt the legal provisions to the new stages of social development. Despite of these realities, one can affirm that tax evasion is reaching high levels at this moment.

As a result, although the level of data, information that we administer is high, it is not exploited enough. The relationship is not good enough between the data and the measures that should accompany the fight against underground economy and fraud and tax evasion. In addition, the authorities are always behind those who commit tax evasion, or who avoid paying taxes. The proposals to change legislation, in order to prevent tax evasion, come into force too late, when they are no efficient anymore, because other opportunities have appeared. There is a rule, which shows that the methods of fraud are changing from one period to another, and the means to fight against them are behind these methods.

There are some references in this dissertation of the new opportunities of tax evasion which appeared when Romania had to meet the conditions to be admitted into the UE.

At the end of this dissertation, it is presented an analysis of identified tax evasion in Romania, concerning its level and structure, having data from all financial control. It will be followed by the total amount of money which was not paid to the public budget, both as absolute amount and as weight/share in the budgetary deficit and GDP.

This dissertation does not want to offer solutions mainly in order to decrease the tax evasion, but to analyze the causes which encouraged, in the specified period, its appearance and increase in Romania. If one knows these facts and tries to remove it, the evasion event could be kept at an acceptable level.

4. Research methodology

The author of this dissertation tried to use a scientific approach and followed the track of direct relationship between data, economic information system with its elements, taxes levied by the state, the entity's financial position, the result of its activities with the tax evasion, fraud and the underground economy. The research has been focused on these factors, either individually or as a whole they can influence the level of tax evasion.

This work presents and analyses in its first part, concepts related to data, concepts concerning economic informational system, the influence of this informational system upon the accounting management. There are also aspects of fiscal system, a comparative study concerning fiscal systems in Romania and in the UE, the methods and objectives concerning creative accounting between a faithful image and accounting options. Tax evasion plays an important role in this scientific research. Both theoretical and practical approaches could be important for social, scientific and state's environment. Due to financial crisis, these topics related to tax evasion, fraud or underground economy are present in many public, scientific and formal debates. One can be aware that this is due to the fact that there is a fight against this problem and it should be in the hand (under the control) of the administrative body. It should be easier to take measures against tax evasion than measures to increase production or decreasing unemployment rate in this financial crisis. One conclusion of this paper is that by decreasing tax evasion one can attract important resources to the consolidated general budget, which could fade at a great extent the effects of the financial crisis.

This work has as research field theoretical, methodological and practical aspects. It starts with the financial accounting information by taking into account a great part of the tax system, and reaches at the emergence of the tax evasion, its effects upon state's revenue and the main measures to fight against it.

The objectives of this research topic, included in this paper, are aimed at:

- description of principles and rules that govern the economic informational system;
- relationship between the informational system and the economic informational system;

- exploitation of financial accounting data (information);
- advantages and disadvantages of financial accounting data;
- general features and components of fiscal system;
- frames and options of fiscal systems in the UE;
- references concerning accounting treatment of the elements of the result;
- faithful image, accounting options and creative accounting;
- conceptual shades, traits of tax evasion;
- tax evasion in underground economy;
- The analysis of both structure and dynamics of tax evasion.

The above mentioned objectives show that this paper is an interdisciplinary research with interferences between theoretic and practical aspects of data systems and those related to tax systems, taking into account the financial position of the entity and the accounting result, the tax evasion, fraud and underground economy- a topic vivid and present more than ever.

The research has been extended for a long time and it has involved the study of legislation in force mainly, and the study of scientific papers and articles related to this field.

The research trend of this paper is the positive-constructive research, and there is plenty of critical thinking too. The approach used has been the deductive one and it has as basis the presentation of concepts and general theories, and it is pointing at putting them into practice within the data analysis concerning some macroeconomic indicators.

As far as practical analysis, it has been used qualitative comparative analysis, by presenting details concerning budgetary income and their inter-independence with the tax evasion.

The author of this paper has chosen this type of research because it checks theories and hypothesis concerning the approached topic and it uses structural technics. The analysis and interpretation of the results obtained by data processing, in case study, can be done manually or informatically, by using graphics, diagrams, tables, and charts.

The scientific research method includes the definition of the studied field, principles and rules to follow during investigations, the determination of the “tool for work” in order to collect and interpret data and stages for theoretic conception. This methodology has a peculiar subject of research and an endemic method of research. Taking into account the temporal criteria, the author of this paper has chosen the longitudinal method of research, by choosing the budgetary incomes correlated to GDP. It has been used the observation method in order to collect data. It has been done a retrospective analysis of the evolution throughout the given period of the main budgetary incomes, their level and weight in GDP on macroeconomic level.

One has used for collecting data and information the observation method, either spontaneous, direct or “provoked”.

One has used the following research methods: logical analysis, reasoning (argumentative), comparative method, deductive and inductive method.

There are several stages followed during this research, starting with the initial stage and ending with its completion. Thus:

- to identify the general field of research;
- to set the topic;
- to set the research plan;
- to set the way the research will evolve;
- to collect data, information;
- to do analysis, to process and interpret information;
- to present the results and conclusions for this research.

The theoretic and scientific material (content) used in this research was the papers of Romanian and foreign experts. The author of this dissertation also used official documents of Ministry of Public Finance, The National Agency of Fiscal Administration (Agenția Națională de Administrație Fiscală), studies and papers presented and published by experts in this field, etc. The information base of this paper consists in data published by The National Statistics Institute (Institutul Național de Statistică), The National Commission for Forecasting (Comisia Națională de Prognoză) within the Ministry of Public Finance, and other data and information centralized either within the Ministry of Public Finance, or within The National Agency of Fiscal Administration and by researches and studies of international fiscal bodies and consultancy businesses.

5. Synthetic presentation of all the chapters included in this doctoral dissertation

This doctoral dissertation has been structured in four chapters. The first chapter presents the main concepts concerning information generally and it is followed by economic data as part of economic data (informational) system. In the next chapter we treat the problematic of fiscal systems based mainly on economic information. In the third chapter we present aspects concerning the financial position of the entity and the results of the activities influenced among others, by the creative accounting. In the last chapter we present different theoretical approaches concerning the concepts of tax evasion and underground economy as well as an empirical analysis of the tax evasion (event).

Taking into account the research methodology, we have established the following structure for the present dissertation: introduction, scientific research methodology, four chapters, conclusions and suggestions that could lead to highlighting a part of the underground economy and could reduce the tax evasion with consequences on increasing budgetary revenues, reference list and appendix.

Chapter I, *The Economics Informational System*, is a series of theoretical studies and concepts pertaining to the researched subject regarding the information as a strategic resource of the society, the role of the information in the management of entity, quality and the limits of the financial and accounting information. The economics informational system is approached from the system characteristics of the entities passing through the disparities between information and informational systems.

The informatic system is a main compound of the informational system.

Nowadays (in our era), one cannot talk about any informational system if one is not including in its structure the informatic system. One can notice a greater usage of automation in approaching information, and a less usage of manual or mechanized forms. As a result, one can notice a greater role of the informatic system within the informational

system. One is witnessing the powerful balance of informational system by incorporating to a greater extent the informatic system.

The relation between the informatic system and the informational system is that from one part to a whole, an aspect that can be seen in the diagram no. 1.2.3.

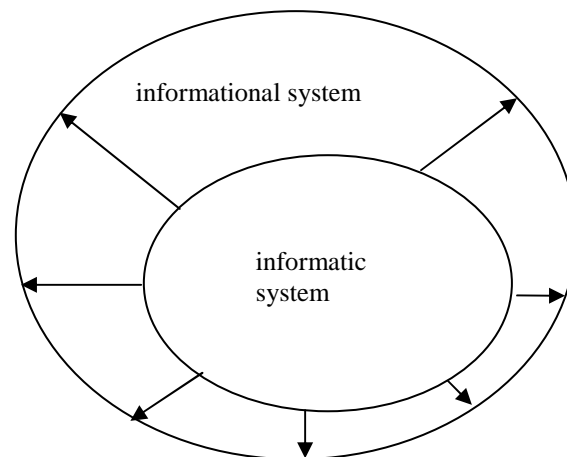


Diagram 1.2.3 The informatic system is a main compound of the informational system

(Source: Oprea et al., 2005: 21)

Its weight, importance within the informational system will vary depending on firstly, the technological progress, secondly, on the field which the informational system is referring to. A structured informational system within arts or culture will include an informatic system with a less weight than an informational system in technological application.

We also approach aspects of general configuration of an economic informational system, ways of organizing, the structure and its influence on the operational management of accounting.

The economic information within the economic informational system is provided by various sources. Consequently, according to experts (Matiş, 2000, 3b) the most important economic data and information sources (resources) are:

- economic programming, which provides about 28% of economic information which circulates within an economic entity;
- economic evidence (database, record), which provides about 70% of economic information which circulates within an economic entity as follows:
 - 46-50 % is provided by accounting;
 - 9 - 13 % is provided by statistics;
 - 11% is provided by operative record (evidence).
 - Other sources, such as legislation, which provides about 2% of information circulated in an economic entity.

Within the framework of this economic informational system, the accounting informational system has a main role. Depending on managers' interest, the expert accountants and the users of accounting information, the accounting informational system is between two extremes (Pop, 2005):

1. one which is integrated or comprehensive which provides all accounting information which the entity can generate and empirically, which is impossible to be done;
2. another one with two basis, one built on profitability criteria provided by financial accounting, and another one of control record accounting which provides confidential information.

Chapter II, *Tax System and its influence on the financial and accounting reality*, concentrates on theoretical research regarding taxation, we continue with presenting some general characteristics of the fiscal system as well as its components. This chapter depicts the link (connection) between information, economic information, financial accounting information and tax system and fiscality.

There is incongruency between the needs of the members of a society and the possibility which a state has to satisfy these growing needs, on the basis of tax bite. These needs convert to rights which the state must guarantee, assure. That is the reason why, the state will increase the incomes in order to satisfy these needs.

This incongruency will establish a sort of compromise between the need to increase the public service which implies an extra tax and the need to have fiscal equity and the desire

to have a fiscal relaxation demanded by tax payers all the time. The constant increase of tax rate can lead to bad impact on general economic situation by decreasing the production and reducing the amount of services, as a result of less consumption and saving strategy of the population.

There are many factors which influence the fiscal pressure put on the tax payers such as: the way the fiscality is imposed on the executive structures of a state, the results obtained by tax levy, and the involvement level of those who apply, enforce the specific regulation.

The fiscal efficiency is decisive in assuring a certain level of fiscal pressure and of the amounts of money collected by the state. If there is no efficiency, one can witness a paradoxical aspect that the level of taxes is considered by the tax payer as being high (a well known aspect by the authorities) and the level of tax collection is low, put differently, insufficient. In other words, even though the fiscal pressure is great (concerning the level of taxes imposed by the state), the manner it is “accepted”, borne is unequal. Unfortunately, Romania is in this situation now. Romania is among the last places in the UE from the point of view of the weight of budgetary revenues of GDP, even though it is considered that Romania has a high level of fiscal pressure concerning social contributions and VAT. All this, thanks to the high level of tax evasion and the arrears registered by the national businesses with state-owned capital (assets) or having state majority.

Besides of tax evasion, there are other factors which affect the effectiveness of fiscal policy, such as:

- 1) ***Managing budget deficit***, one of the major aspects of the effects in fiscal policy. Budget deficit, in the last 20 years was chronic, and it does not lead to macroeconomic problems automatically, but a good handling of budgetary revenues (by productive investments) could generate revenues that may cover the further contracted loan (receivables).
- 2) ***Managing the objectives of fiscal policy***. Romania was building, after 1989, a new fiscal system. The fiscal reform has not been done completely; it was a kind of adaptation of the fiscal system to the economic and social environment, which reflects a compromise between good and complete reform measures and its

technical, social and economic problems from this period. It would be unfair, dishonest to assume that one could have done a “tabula rasa” and it could have been done a new fiscal system implementation, based on principles that were efficient in other countries. Firstly, after so many years, one can admit that it could have been impossible politically, and secondly, the material and technical conditions would not have allowed that to happen. Thirdly, the public opinion was not prepared for such changes. Now, when the economy is affected by crisis, it is risky to allow ourselves theoretical speculations, so long as in many countries, which were considered models to follow, are on the edge of a precipice from the point of view of debts (Greece, Spain, Portugal, Italy, Ireland, Belgium, etc).

- 3) ***Managing and supervising the budgetary receivables.*** The rhythm of tax levy in comparison with the present obligations is relatively low, and it has led to the increase of arrears registered by the tax payers. The level of back payment of the tax payers represents the equivalent of the amounts collected for 2 months in a year, 16% of the amounts collected in a year, approximately, or almost 6% of GDP. The biggest debtors to the state are the national companies with state-owned capital or with state majority.
- 4) ***Managing the elements of economic reform.*** Romania has recorded till 2008 rhythms of economic growth greater every year, bigger than in other western countries. The factors that determined this result were caused neither by work productivity nor by products competitiveness on the foreign market, but mainly it is based on consumption, expenditure. The increase of expenditure is due to salary and pension rise (in electoral context), to the amounts of money sent by those who worked abroad and last but not least the bank loans, offered on the basis of a identity card.

A hesitant attitude and reaction concerning reform measures in all fields in Romania led to greater fiscal tension. The Romanian political elite does not seem to understand that, in a market economy, to define a national interest means to establish the micro and macroeconomic priorities and to set severe and clear budgetary enforcements. In short, the last months of the year 2008 the budgetary dissipation became a state policy. It is true that it was done during the parliament election. There are spectacular the amounts “pumped” in the economy, resulted from three main sources:

- economic growth by 7.8%
- budget deficit by 5.6%
- Amounts of money entered the state, by those nicknamed “the strawberry pickers” (căpșunarii), of billions of Euro.

Unfortunately, these amounts which are between 15 and 20 billion Euros could be seen neither in the motorway construction, nor in the investments. These Euros have been “melted” in several expenses and Romania was unprepared when the financial crisis knocked on its door, and we know now its consequences.

It has been presented the application of the flat income tax in the UE in this chapter.

Even though it was considered a fantasy of free market ideologists, the flat income tax on revenues obtained by natural person or companies has started to be enforced in whole Europe, after it was enforced for the first time in 1994 in Estonia. The aim of this flat income tax was to find a way to compete with the state fiscal means, and Romania wanted to discover its underground economy.

A low income rate does not mean a bigger amount of fiscal revenues, if the government’s attitude does not provide an attractive business environment, including here a fiscal background, which is stable, simple, transparent, coherent, clear and certain. It is important an efficient administration by the increase of levy (collection), volunteer submission to rules of the tax payers, mainly. All this, it is well known that there cannot be obtained good results with enforcement of a judgment on a short term, and the adjacent costs are big enough.

Finally, this chapter presents the main sources that supply the state incomes, revenues with reference to the direct taxes, indirect taxes and social contributions.

The table below has information concerning budgetary revenues administered by NAFA for this specific period.

**Tabel 2.3.1. Evolution of budgetary revenues administered by NAFA
from 2004 to 2010**

Budgetary denomination	Achievements, results per year (million lei)						
	2004	2005	2006	2007	2008	2009	2010
TOTAL, including (vice tax)	68.885,35	79.305,58	96.670,60	116.406,66	144.104,73	135.029,03	142.322,84
TOTAL	68.885,35	79.305,58	96.024,15	115.107,10	142.826,70	133.782,53	141.288,10
State budget	44.103,02	51.263,70	62.787,38	74.994,61	94.027,30	85.637,27	94.902,90
- corporate tax	6.441,61	6.495,32	7.905,47	10.528,85	13.039,90	10.617,13	10.090,86
- income tax (including salaries)	7.103,72	6.745,04	9.753,76	13.877,66	18.413,86	18.551,35	17.858,28
- VAT	16.547,22	22.537,83	27.763,05	31.243,22	40.873,56	34.322,43	39.246,00
- excise tax	7.965,14	9.079,37	9.943,06	11.207,84	12.382,51	14.272,14	16.212,34
- customs duties	1.623,27	2.033,42	2.596,19	876,95	970,71	679,35	592,25
social insurance budget	16.059,81	17.438,51	20.311,00	24.633,10	31.448,44	34.240,49	31.917,15
unemployment insurance budget	1.913,22	2.211,03	2.270,97	2.513,10	1.965,53	1.482,46	1.316,71
unique fund of national health insurance budget	6.809,30	8.392,34	10.654,80	12.966,29	14.179,00	13.628,74	13.151,34
Unique account 55.02 "Sums to be distributed"					1.206,43	-1.206,43	0,00
vice tax			646,45	1299,56	1278,03	1.246,50	1.034,74

(Source: Data processed by the author on the basis of data provided by General Directorate for Strategic Planning and Monitoring the Budgetary receivables within NAFA)

One should mention in order to have a clear image upon the importance of direct and indirect taxes (state budget revenues) and the social contributions in supplying state revenues that in the year 2010, these ones had a weight of 89% in incorporating the general budget revenue of Romania. The difference, rest of 11% represents other revenues (not fiscal) such as: paying-in of the profit net of self governing administrations, of national companies or paying-in from dividends of the companies with state capital, revenues from concessions and leasings, mining and oil royalties, revenues from interests or sales of assets or services, such as: consular tax stamp tax, etc.

Diagram 2.3.1. shows contribution of tax groups and contributions to the supply of budgetary revenues levied by The National Agency of Fiscal Administration in 2010.

Diagram 2.3.1. The structure of levied revenues by NAFA on the various budgets in 2010



67%- state budget

23%- state social insurance budget

9%- Unique fund of national health insurance budget

1%- unemployment insurance budget

(Source: Data taken from the General Directorate for Strategic Planning and Monitoring the Budgetary Receivables within NAFA)

The conclusions that are drawn from this information concerning both the structure and level of budgetary revenues administered by NAFA, in the specified period, are allowing us to have an image about the dynamics and level of revenues, the connection between the later and the tax evasion event, and last but not least, the need of their growth.

Chapter III, *Modifications of the Financial Positions and the Results of the Activities*, treats the main aspects regarding the accounting result and the financial position of the entity. We made some references regarding the defining, recognizing and assessing the revenues and expenditures. We had some more specific approaches in terms of creative accounting, the impact and its limits, procedures and practices in the fields of tangible and intangible assets as well as stocks. We tried to emphasize the fact that creative accounting tries and even succeeds to adjust and why not, to minimize the sums of money the state has to pay as extracting taxes. The chapter ends with some opinions regarding ways of combating practices of creative accounting.

Chapter IV, *Tax Evasion in theory and practice*, presents the accepted terminology in the specialized literature regarding the definitions of this phenomenon. There are some aspects regarding the tax evasion, namely fraudulent tax evasion – fiscal fraud. The specialized literature gives different interpretations to the tax evasion concept. One of them defines “tax evasion” as “all the legal or illegal procedures with the help of which, some dodge their levied tax entirely or partially.” (Drosu Șaguna & Tutungiu 1995:20) Another definition of the concept was given by M. Duverger, who considers that this phenomenon “is the totality of the methods that try to escape taxation” (Hoanță, 1997:218), in this matter, there being a tax evasion, literary speaking, when “the one who has to pay the tax, doesn’t pay it and also doesn’t pass this obligation to a third party” (Corduneanu, 1998:347).

No matter how this phenomenon is defined, the tax evasion is after all, the failure to pay the fiscal liabilities.

We also depicted the way in which the tax evasion is manifested both at a national and international level. In recent years, the elusive actions are transferred more and more, from the inside of the national fiscal systems, beyond the national borders, action which is

determined by the economic, political and social globalization tendency. Another aspect that we approached within this chapter is the underground economy. We present opinions regarding the concepts, the causes and the consequences as well as its manifestation in Romania. The tax evasion is also found within the “surface” economy but especially within the underground economy where the phenomenon is predominant.

The definition given by Pierre Pestineau (Pestineau, 1989), according to whom the underground economy represents “all the economic activities that are held beyond the penal, social or fiscal legislations or that escape (massively) the inventory of the national accounts”, is according to the specialists, the most comprehensive definition of underground economy.

The spectrum of the activities that this economy includes, but especially its largeness, remains partially unknown, due to its fluidity, dynamics and flexibility compared to the economic reality. The exact quantification of the level of this economy is an impossible task, although some experts consider that the illegal transactions weight in the GDP is about 15-20% in Great Britain, 30% in Italy, 20% in Germany and 26% in U.S.A.

The reliability of these numbers is however a really difficult problem, their confirmation or contradiction not being capable of reaching any consensus.

Due to its clandestine nature, assessing the tax evasion and the non-declared economic activities are difficult and unsure. The lack of measuring tools, the frailty of the indirect methods of assessing and their hidden nature slows down the quantitative approach, favouring approximations, unascertainable numbers and the spreading of unreal data, prejudices and ideological discussions.

Among the causes of the underground economy we consider: excessive taxes, very strict regulations for certain activities, fear of loss of certain social benefits granted by the state, too much flexibility in using work force, forbidding certain activities, economic crises, etc The emergence and development of the underground economy being thus determined by the individual choice as well as by political decisions.

A study of the Italian Taxpayers' Association shows that the Italians committed fraud equal to 51.1% of the taxed incomes in 2009, while the Romanians reached 42.4%. In the same top there is Bulgaria with 39.5%, Estonia with 37.1% and Slovakia with 34.4%.

An important part of this chapter is the empirical studies regarding the tax evasion which we identified in Romania. It is a 2004-2010 analysis and it presents the evasion phenomenon based on recorded data by the state institutions.

The level of tax evasion identified in the GDP recorded a growth from 0.4% in 2004 to 0.78% in 2009. We find the same evolution in the level of tax evasion from the budget incomes that is from 1.43% in 2004 to 2.87% in 2009, as it can be seen in the table 4.3.4.

Table 4.3.4. The level of tax evasion identified in the GDP and in the tax income of the consolidated general budget, between 2004 and 2010

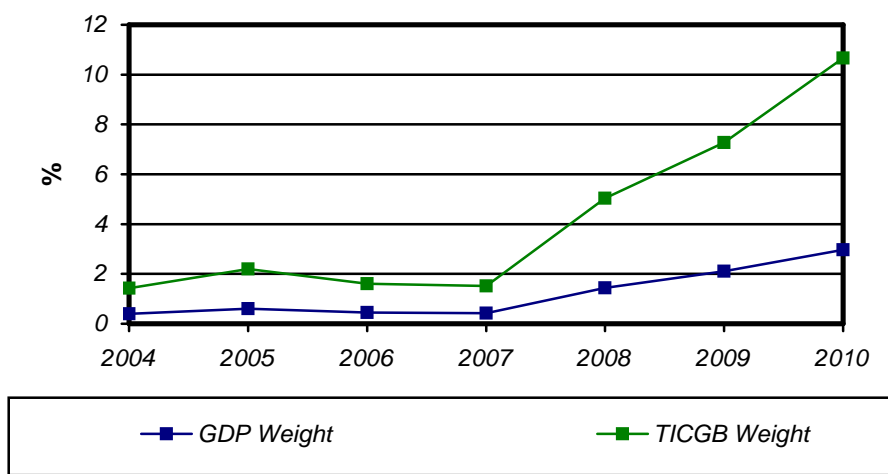
mil. lei

	2004	2005	2006	2007	2008	2009	2010
Identified tax evasion	982	1.746	1.552	1.774	7.266	10.351	15.194
The tax income of the consolidated general budget	68.885	79.306	96.671	116.407	144.104	135.029	142.322
GDP	246.500	289.000	344.700	412.800	503.096	491.270	511.582
<i>The level of tax evasion identified in the tax income of the consolidated general budget in %</i>	1,43	2,20	1,61	1,52	5,04	7,27	10,67
<i>The level of tax evasion identified in GDP %</i>	0,40	0,60	0,45	0,43	1,44	2,11	2,97

(Source: Information regarding the level of evasion, National Agency of Fiscal Administration and own calculations)

We have to emphasize that within the analysis period 2004-2010, in 2009, for the first time, Romania's GDP decreased in the financial crisis background. If in 2004 it was 246.500 millions of lei, in 2008 it reached 503.096 millions of lei, resulting a growth of 2.04 times. In 2009 it decreased by 6.36% compared to 2008, respectively to 491.270 millions of lei and in 2010 it decreased by 1.25% compared to 2008 but it increased by 5.4% compared to 2009, to 511.582 millions of lei.

Chart 4.3.3. The evolution of the tax evasion weight identified in the GDP and the tax income of the consolidated general budget, between 2004 and 2010



We can see by looking at the table and the chart that the level of identified tax evasion has increased since 2008 in a more accelerated rhythm than the GDP, respectively, tax incomes feed the consolidated general budget.

Indicators are presented in their dynamic, through tables and charts, showing the obtained results, in a certain period, by the state institutions in the fight against tax evasion, implying the financial control of the state and the Fraud Squad.

The main indicators refer to a number of controls, number of tax evasion cases, the frequency of the tax evasion, the value of the identified tax evasion, the value of the inflicted sanctions, the sums attracted additionally following the control actions, etc.

Next, the chapter deals with analyses and observations regarding the growth indicators in the consolidated general budget deficit in the reference period. We also present the capacity of the auxiliary attracted sums, following the control, to finance the budget deficit as well as the identified tax evasion weight in the GDP.

In the last part of this chapter we have presented some fraud methods that are used in different UE countries. We also describe different operations that are used in the fraud process in Romania. We considered it useful to present some cases that were detected by the financial control squads within the General Directorate of Public Finance Satu Mare during the financial inspections.

Conclusions and Proposals represents the last part of our dissertation and contains a summary of our achieved results and presenting the conclusions we have reached, some possible measures, orientations and directions which if they were regulated, we think, they would render more efficient the activities of the fiscal system of Romania with direct consequences in the minimization of the tax evasion, of the underground economy, a better usage of the public money, an increase in the revenue index of the GDP with positive effects upon the depreciation of the budgetary deficit.

Own Contribution. Here we developed some models for determining the level of budgetary revenues, setting the relation between the latter and the GDP. We presented as well different levels according to fraud phenomenon in Romania. We wanted to present in this paper some studies related to tax evasion which took place both in Romania and in the European Union.

Particular cases were described, based on the cases of the General Directorate of Public Finance Satu Mare. As it results from the dissertation, the current evasion phenomenon has more developed forms, derived also from the relations which are more easily created due to globalization, and especially due to joining the European Union.

6. Conclusions and perspectives of the research

From the presented facts, we can reach some conclusions regarding the largeness of tax evasion phenomenon, as well as its causes, implications and some suggestions concerning the control.

1. In Romania, the low level of budgetary revenues and tax evasion represented the most serious issues that the post-communist governments faced. Willingly or not, the evasion blossomed, the budget losses reaching billions of euros.

The results obtained following the assessments show that, in Romania, the tax evasion reaches very high levels, as official GDP weight as well as consolidated general budget revenues. In the financial strategy of the Ministry of Public Finance for 2011 it is foreseen a degree of collecting the income of 34% of the GDP and 35% in 2012, being still relatively little in comparison to the other EU member states.

The evolution of the tax evasion in Romania, was an ascendant one, reflected through the ever increasing sums, in real terms, stolen from the public budget, as well as through the stealing methods and techniques. Practically these have constantly developed since 1989 from simple traditional tax fraud, carried out by simply not declaring certain revenues, to ever more elaborate and complex methods, the legal and administrative means and strings proving ineffective in fighting against this disease.

Tax evasion, nowadays, in our country, is harmoniously mixed with other economic and financial crimes, such as: fraudulent bankruptcy, smuggling, money laundering, etc., as well as organized crime. The big tax dodgers have gradually become very powerful and really influential, conjugated with the corrupted society slowed down the enforcement of the law.

Moreover, the level of tax evasion in Romania has long ago exceeded the national borders, more and more Romanian businessmen using Fiscal Paradise states to launder the money they got from tax evasion, through the “off-shore” companies they have.

2. Regarding the tax evasions in our country, these can be synthesized as follows:

- **The economic crisis that took place in Romania after 1989.**

After 1989, in Romania, the political actors didn't rely on elaborating their own decisions, on a coherent political economy with a structural character. The situational did not always have a rational basis regarding the declared objective – to stabilize and to relaunch the economy. As a consequence, the financial crisis phenomenon that took place in our country, especially in the first ten years of the transition, determined the commercial agents and the work force to adapt to the situation by looking for some surviving methods which weren't exactly in the spirit of the law.

- **State interventions: badly understood and badly enforced**

The Romanian financial system after 1989 wished to be based on the principles of state interventions in the economic and social life. These interventions of a financial politics nature didn't always prove coherent and stable in time, offered quite easily some fiscal facilities without determining the effects (precise results which emerged in the exchange economy without justifying their final cost), led to legally altering the business environment and creating an unrighteous financial system. We mustn't omit the fact that the state too had its contribution in forming certain big arrears by late payments for some works, services or subventions. These fiscal facilities, given in some cases “on beneficiaries” have been abundantly used as genuine “legal” tax evasion tools. Moreover, due to these fiscal advantages, the taxpayers who did not take advantage of these considered the financial system as unrighteous, which determined the latter to develop a series of methods to minimize their fiscal duty. The result was the expansion of the tax evasion, both legally and illegally.

- **Legislative instability**

These abundant modifications that were brought to the fiscal legislation generated havoc in the Romanian fiscality with consequences upon the timing and the quantum of the fiscal obligations. The taxpayers have learnt therefore to postpone indefinitely the payment of their taxes, the practice transforming slowly into fiscal fraud.

- **Lack of taxpayers' trust in the effectiveness of the public money use**

This was generated, first of all, by a poor administration of the public funds, which created the feeling among the taxpayers that they pay too much and receive too little.

- **Corruption**

Between tax evasion and corruption there is a rapport of interaction, the corruption favouring the emergence or rather the development of the tax evasion which in its turn supports and feeds the corruption.

The truth is that the possibility of dodging the tax payments and their enforced sanctions through a “deal” with the Romanian fiscal inspectors, easily corrupted because of their low salaries and due to a lack of integrity and professional dignity, conjugated with a poor financial education, raised considerably the amenity of the tax evasion and the number that indulge into it.

- **Fiscality**

The fiscal pressure, in Romania, between 1990 and 2010, quantified by the help of the taxation level indicator (determined by considering all the compulsory fiscal samplings) had a somehow descendent evolution falling from 35.5% in 1990 to 27.3% in 2005, 32.8% in 2008 and 32.4% in 2009.

Because this is determined on the grounds of the cashed compulsory samplings at the consolidated general budget, the given indicator does not reflect the fiscal burden imposed to the taxpayers, only the one which is accepted by them.

The reduction of the compulsory samplings weight in the GDP can be attributed to two main factors:

- Reducing the flat tax income following the decline of the real economy
- Constant decreases, in real terms, of the GDP, especially in the first decade of transition;

After 2000, the decreasing tendency can be appreciated as a consequence of the general fiscal relaxation.

Despite all these, in one case as in the other, the low level of fiscality is also determined by the degree of voluntary compliance of the taxpayers to the tax as well as by the level of fiscal dodging. Interesting enough, although the main tax rates in Romania in the first decade were set at level similar to the other European countries (namely quite high) or even similar to other former communist countries, in transition like us, where the fiscality level was overall under the one recorded in those countries where the level of voluntary compliance to tax payments is higher, also the level of tax dodging is more reduced (we consider it enough to just compare the levy degree from Hungary or Bulgaria which is over 40% of the GDP).

The excessive fiscality experienced in its plenitude by the Romanian taxpayer, manifested in the transition period especially by overtaxing the paid work which seriously raised the level of work under the table thus dodging the taxation of many revenues.

In the business environment too, fiscality was perceived as a decapitalization of the economic agent, technically being a form of aggression exerted against the activity of the latter, through the distortions the fiscality generated concerning the rhythmicity of the cash flow.

Many times, the economic agents from our country have complained about too much fiscality which doesn't ease the capitalization demands and economy relaunching, generating at the same time a serious lack of capital with consequences upon the already existing arrears and expanding the financial blockage. This had an expected consequence: the orientation of the taxpayers towards obtaining illegal revenues and transferring many economic agents to the underground economy.

- **Scarce regulatory framework**

The turning point to a market based economy found the Romanian economy into a legislative void, functioning for a good deal of time on pure inertia, the regulatory speed of different activity fields being very slow.

The law fighting the tax evasion emerged late, only in 1994, when the Romanian taxpayer has already got used to this phenomenon. Until that time, the fiscal apparatus didn't have the right tool to act according to the gravity of the problem.

The statutory sanctions contradicted others, with consequences on the enforcement of the fiscal laws, deepening the havoc and raising a question mark upon the correctness and equity of the sanctions.

As though it hadn't been enough, even the law fighting against tax evasion that was in force until mid 2005, had a series of uncertainties, the line differentiating the crime from contravention being unclear, thus the acts could be interpreted according to the will or the skills of the person who was carrying out the control.

On the other hand, the excessive Romanian fiscality wasn't determined only by the high level of taxation, but also by the existence of a large number of taxes as well as legislative instability which characterized the Romanian financial system along with a faulty and ineffective organizing of the fiscal control activities.

Some important arrears of the fiscal control were, in the absence of a unique control body, the repartition of the control activities to several directorates and services, mixing

up the objectives of the financial control with those of the fiscal control, the control of the state capital with the one of the private capital, etc. These organisms, through the way they were organized proved completely ineffective in facing tax evasion, fraud, corruption and economic crime. They only succeeded in suffocating the Romanian taxpayer through repetitive controls.

3. Given the conditions in which the level of the fiscal pressure influences directly the level of tax dodging, the reduction and unification of the tax rates for the direct taxes, after 2005, were aiming a measure that should favour the emergence to the surface of different undeclared activities and revenues and an increase in the level of voluntary compliance of the taxpayers to pay their taxes.

We must nevertheless mention the fact that the fiscal politics measures are characterized by their late effect. In these conditions, even if the high rates of income tax and social taxes had been responsible for the fiscal fraud evolution, it was impossible to eliminate the work under the table. The taxpayer does not easily give up the advantages of dodging the taxes, given the fact that a reduction of a few percentages doesn't bring anything spectacular compared to the fiscal duty imposed by the social security taxes. In our opinion, the legislative modifications that were enforced in 2011 through the new Work Code won't bring to the surface the work under the table either.

On the short term, it is illusory to wait for the reduction of the underground activities, following the politics of reducing the fiscality. On the long term, the measures of repressing the underground economy and fiscal fraud, by reducing fiscality can have an effect, if they are accompanied by the elimination of the fiscal legislation, mainly those ineffective, ambiguous, unrighteous provisions, including the law regarding the fight against tax evasion, so as to make a sustainable modification, in the sense of growing the taxpayers' trust in the public force and the relations between the state and its taxpayers.

4. Another problem that looked for an answer within the contents of this work refers to the necessity of keeping under control the tax evasion phenomenon.

The tax evasion phenomenon produces multiple effects at a macroeconomic level as well as at an individual level, to the taxpayer. First of all these effects are unpleasant but there

are benefic effects too. These are both on short and long term. Thus any attempt to organize all these effects is both difficult and very dangerous at the same time.

What really matters, in this perspective, is the position from which one makes such an analysis, being suggested that “the researcher of the tax evasion phenomenon should regard equidistantly the personal interest and that of the state, as far as the tax evasion is concerned” (Hoanță, 2000, p.281).

Tax evasion, in its different ways of manifestation, represents a real threat for all the processes of making profits to the state, as a consequence of not declaring not paying the sums representing excise, V.A.T., customs fees, or profit taxes according to illegal activities. Moreover, by dodging the taxes, some small groups of people touch some huge profits at the expense of the rest of the taxpayers, the fiscal duty being distributed unrighteously.

The analysis of the phenomenon must be carried out through the perspective of the rapport between its benefic effects (the creation of the capital) and its efforts or costs (a huge waste of budgetary resources, the creation of unrighteousness in the available revenues of the taxpayers, etc). It should also be taken into consideration that “the benefic effect of the state intervention (in keeping a certain degree of tax evasion), especially under legislative rapport, is direct, sudden and let’s put it this way: visible, while their disastrous effects are gradual and indirect, imperceptible...”¹

The contradictions that this system induces, especially in a democratic system (between the general need of financial resources from taxes and illegal dodging the payments; between the taxpayers who conscientiously pay their fiscal obligations and those who try to dodge the payments, which leads to a bigger gap between the available revenues of the former and those of the latter, etc.) make necessary the permanent “fight” for preventing and controlling the tax evasion.

5. Concerning the prevention and the control of the tax evasion it must be said from the beginning that the tax evasion phenomenon both in its legal and fraudulent form cannot be fully eradicated and this is because there are no flawless fiscal laws, and the inventiveness of the taxpayer is boundless and moreover, no matter how dramatic the enforced sanctions would be, there will also be some taxpayers to whom the fraudulent gains will exceed the risks they undertake. This phenomenon will be present just as long

¹ A.V, Dicsy, “Low and public opinion in England”, ediția a II-a, Londra, Mac Millan, 1914, citat de N. Hoanță, “Evaziunea fiscală – evaluări, sancțiuni, prevenire”, Revista, Impozite și Taxe”, nr. 5/1996

as the tax is present, as a form of mandatory levy of a part of the taxpayer's income or fortune because the taxpayer will not pay but the tax that leaves no other option but to be paid.

In such conditions, the fight against tax evasion has into view the maximum possible limitation and its negative effects, breaking into two categories. On one hand the prevention and on the other hand the repression.

The Fisc (The Revenue Authority) will always have to fight against the tax evasion practices because it will never be able to create that ideal morality of the taxpayer being fully aware of his/her obligations to the state and that "money is not more important than morality" (Drosu Şaguna, 1995, p.29).

Because the state sees itself in a situation where its budgetary revenues are endangered by the expansion of the tax evasion and fraud, it is normal that the state stipulates gradual sanctions through laws according to the gravity of the evasion or fiscal fraud actions. The factors of tax evasion are generally dependent on the fiscal politics of the public force which also encompasses the political fiscal sanctions.

Concerning the legal tax evasions, this can be avoided only through bettering the juridical framework by which it became possible, although in many cases, the existence of some political, economic and social interests, determined the silent toleration of this phenomenon. The methods and techniques of fighting the tax evasion, especially to prevent it, must take into consideration mainly the improvement of the fiscal system, on one hand and the improvement of the fiscal control on the other hand.

The improvement of the fiscal system can only be accomplished through bettering the fiscal and budgetary politics and through reducing the fiscal pressure.

The fiscal system must be maintained as righteous as possible with little exceptions from the general levy rule, to eliminate or reduce as much as possible the exonerations, reductions, certain deductions, which create multiple interpretations from the administrations and taxpayers as well as discontentment for those who do not take advantage of them.

If the main purpose of the fiscal politics were the elaboration and maintenance of a stable and harmonious financial system, the good approach of the fiscal politics in Romania

should solve out more effectively and longer lasting many of the elements that generate tax evasion and underground economy than the simple fiscal controls do.

The international fiscal practice attests that a modern fiscal system must have elements that should allow the prompt education and information of the taxpayers, regarding their obligations concerning the correct filling up of the tax return forms, keeping correctly the evidence of the revenues and expenditures made by the carried out activity, the penalties and sanctions that are enforced to those who trespass the legal provisions.

The improvement of the fiscal control, as a tax evasion fighting key-factor, must take into consideration, first of all:

- The organizing of the fiscal control structures, the planning and the strategy of the control program;
- The specialization and proper motivation of the fiscal control structure personnel;
- The assurance of the necessary action means (technical equipment, easily accessible database, flexible IT system);
- The improvement of the information exchange concerning the control techniques between different national fiscal administrations;
- The elimination of the corruption.

The elimination of corruption is one of the main elements in perfecting the fiscal control as an element of fighting against tax evasion. Corruption along with incompetence, are the elements that favour the growth of tax evasion.

In the fight against corruption, as a key-factor for fighting against tax evasion, we must act upon the causes that generate and perpetuate it. These facts imply the following:

- Selecting and perfecting the personnel on competitive criteria;
- Offering a motivational salary for the personnel in the fiscal control;
- Protecting the public servants and their families against the perils they expose themselves due to the control activity;
- Promoting to the leading positions only the professional;
- Respecting the freedom of choice and not involving politics in the fiscal control activity;
- Allocating important sums of money to fight against tax evasion (technical equipment, information gathering, specialty magazines, etc);

- Punishing those who are found guilty of corruption, no matter their position.

Another important role in preventing tax evasion is held by the growth of the fiscal civism level. Theoretically we could talk about a perfect fiscal civism among the taxpayers of a country when the tax incomes of the state would come entirely from direct taxes and the cases of tax evasion would be nonexistent. Of course, in the real world this possibility is excluded because as Jean-Claude Martinez puts it (Martinez, 1990:24) “from antiquity to the contemporary state... virtue is not a quality of the Fiscal Republic”. Nevertheless, the public administrations of the developed state are more and more worried about the growth of the taxpayers’ fiscal civism (compliance to the tax).

A first possibility to achieve this desideratum would be to divide the public expenditures as much as possible thus to not only alleviate the fiscal burden of the taxpayer but also to demonstrate to the public force the interest of levying from the taxpayer only the financial resources necessary for an effective and rational public policy.

It is also understood, in this situation that the public force would give evidence of “civism” towards the taxpayers, behaving responsibly towards the financing citizen.

The main characteristics of such a “civism” would be:

- The interest to elaborate clear, coherent and brief fiscal laws, to give the possibility to the taxpayer to know exactly his/her fiscal obligations and not to be harassed by their confusion;
- The taxpayer’s protection against the possible abuses of the fiscal apparatus, which can be carried out with the help of certain independent organisms of information, formation and control in the fields of fisc (revenue authority), finance, accounting (such as the Body of Expert and Licensed Accountants of Romania, the Chamber of Fiscal Consultants, etc.);
- The correct and conscious fulfillment of the obligations of the public power to spend effectively, legally and transparently the money that comes from the taxpayers.

A second possibility would be to allocate the fiscal revenues (especially those from the local level) for the well defined objectives and brought to the taxpayers’ awareness in time, proving that their money, levied to the budget, is not wasted.

Well, another possibility would be to establish some rapports between the fiscal apparatus and the taxpayer which shouldn't irritate the latter and create frictions. Thus it is suggested a permanent co-working between the fiscal apparatus and the taxpayer based on correct and prior informing of the taxpayer regarding his/her obligations for every type of tax, a prompt guidance if the taxpayer encounters any fiscal problems, as well as an impartial fiscal jurisdiction.

As to repressing the evasion phenomenon, this can be done through an appropriate sanction or punishment of those found guilty.

The fiscal legislations of the countries with market economy provided punishments for the tax evasions committed by the economic agents. The sanctions are mainly directed to recuperating the sums equal to the payment, interests, penalties and other payment differences established by the control organisms, including adjacent punishments, respectively the infringement, penal or administrative sanctions.

The undertaken studies which are mainly enforced in the highly developed countries proved the enforcement of the most severe measures and they don't have only a landmark role, to cash the imposed tax with the occasion of its discovery, but also a preventive role to discourage such deeds, through the correct and non-discriminative infliction of the sanctions as well as making public the discovered cases. That is why the fiscal sanctions should be diverse and severe enough according to their gravity, to the level of the dodged tax, to its recurrence, etc. We must nevertheless be cautious because within a country with a high level of corruption among the public servants, very high penalty rates can determine not the reduction of the tax evasion but an intensification of the corruption.

Protecting the financial interests of the Communities and the fight against other illegal activities contrary to their financial interests represents a main objective of the fiscal policy of the European Union.

As a consequence, Romania's integration in the European Union transforms the internal fight against fiscal fraud into a fight of community interest and this because, after the integration, the fiscal fraud no longer affects just the national public budget but also the community one. This is why in the European Union, in 2009, the issue of a control superstructure, EUROFISC, was suggested, to assure a better collaboration between the

nationally controlled structures aiming to render more effective the fight actions against tax evasion.

For a newly joined country in the European Union, the fiscal policy must include a strong repression of the underground economy, corruption, economic infringements and tax evasion.

We also consider this to be one of the reasons of the frequent modifications of the regulations (we here refer especially to the Fiscal Code).

The promotion of certain fiscal policy strategic objectives, along with rendering the fiscal control more effective, should improve the fiscal discipline, and result into increasing the volume of collected taxes as well as reducing the corruption and increasing the effectiveness in recuperating the sums derived from tax evasion.

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