General considerations concerning the tax evasion

Eusebiu Neculai ANIȚEI*

Abstract

Tax evasion was first regulated after 1989 by the Law no. 87/1994, which was subsequently abrogated, while the Law no. 241/2005 for the prevention and the fight against tax evasion came into force on 27th August, 2005 and it was published in the Official Gazette, Part I, no. 672 of 27.07.2005.

The paper intends to illustrate how tax evasion is defined, the tax evasion means, its causes and the measures used in our country to fight against tax evasion.

Keywords:
tax avoince, communities, law,

The concept of tax avoidance in the context of the execution of tax liabilities

As a fundamental duty, Art. 53 paragraph 1 of the Romanian Constitution stipulates that citizens have an obligation to contribute through taxes, public expenditure.

Public expenditures for interest or national community as a whole insofar as they relate to general government financial burdens or administrative-territorial autonomous communities, where it refers to expenses are in the care of local government. Contributing citizens in public spending is done by paying taxes. In accordance with art. 138 of the Romanian Constitution, taxes can only be established by law. Constitutional provision, that requirement is established only by law establish (and not by decisions of the executive authority) of taxes and other revenues that support state budget and state social insurance budget, constitute an implicit guarantee of the right property, the property of all citizens. More specifically, it should be noted that issues taxable and tax are both individuals and legal entities.

The guarantee is also present in case of legal persons, since they pay taxes, they are actually incurred by individuals, the benefit of that legal person which operates. Concerning local taxes, they are set by local councils or county,

* Doctorand Universitatea de Stat a Republicii Moldova, Chişinău, Masterand Facultatea de Drept, Universitatea "Petre Andrei" din iaşi, Inspector fiscal D.G.F.P. Vaslui.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

and within the law as an expression of the principle of local autonomy enshrined in art.119 of the Constitution.

The concept of the national budget is the synthetic of four different legal institutions, namely: the state budget, state social insurance budget, local budgets and special funds budgets. State revenues consist of all monetary resources established by law, contributing to the formation of its money funds. Due to this reason state revenues make up a whole, known as the system of budget revenues.

Tax is compulsory payment made by individuals and legal entities to state on the central or local, definitively and without direct consideration in accordance with the law. Since the objective of science policy and practice in any country is tax financial, scientific name of tax law and thus its rules, can not be based only on defining the legal nature of the tax itself. In this regard, it is undeniable that tax, as a unilateral act of state is the direct consequence of the exercise of state sovereignty.

Tax is a mandatory staff report, public, arising from a person belonging to a particular state, which is the legal relationship of nationality. Tax is legal and moral support taxpayer participation in general and special benefits deriving from the society, economy and state activity. Tax is legal obligation incurred without the consent of the taxpayer.

Nevertheless, the legal relationship of the tax life does not end the act of entry into force of tax law (which in reality is only set), but is supplemented by the establishment of contributory capacity of people who owe it and through proper charging.

All these details prior to the concept of tax are necessary for a deeper understanding of the concept precisely because tax evasion (if any fee, contribution or other amounts owed to the state) is its main objective. In these circumstances we can define tax avoidance as licit or illicit whole process by which those interested can escape in all or part of their material obligations under the tax laws.[*]

Besides the spirit of fraud increase interest simply play whatever tax rate put in question, there are other interests that can push honest taxpayer until then at a certain dissimulation. Tax evasion is the logical result of flaws and inconsistencies and bad legislation , faulty application methods and of the lack of expertise and excessive taxation which the legislature is just as guilty as those whom thereby causing the evasion . Close correlation is evident between these two facts, excessive share of tax.

[*] *Dan Drosu Saguna*, Tax evasion (explained), Oscar Print Publishing House, Bucharest 1995, pp. 20-23; *Nadia Cerasela Dariescu. Cosmin Dariescu* . Caracterul discriminatoriu al cauzelor de nepedepsire prevăzute de art. 10 al Legii nr. 241/2005, Simpozion naţional "Criminalitatea financiar-bancară", Universitatea din Craiova, Facultatea de Drept şi Ştiinţe Administrative "Nicolae Titulescu", Craiova, Editura Universitaria, 2006, pp.43-48.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

When burdens press too hard on a taxable material it tends to escape. It is an economic reflection that removing the capital tax would impose too much, an excessive tax rout tax matters. Fiscal fines will not make the taxpayer to declare their income , but he will be surrounded by more detailed precautions to escape his obligations to the state.

There is a psychology of the taxpayer to pay only what he can pay. This mentality exists at the most honest man,who would never think to touch his neighbour's property, will escape from the tax authorities of their duties without hesitation. Human nature has always tended to put the public interest behind the private interest. It is more inclined to consider tax as a loss than a legitimate contribution to public expenditure and to see with his eyes always one who wants to reduce property. To defraud the IRS is considered as a test of skill rather than dishonor, to pay the IRS claim is an evidence of naivety and not of integrity.

After 1990, tax evasion was regulated by Law no. 87/1994, subsequently repealed by Law no. 241/2005 on preventing and combating tax evasion, but also by other acts which refer to tax evasion, such as: Accounting Law no. 82/1992 as amended, Act no. 64/1999 on fiscal control, Ord. 26/1993 and Ord. 70/1994 on the consolidated tax evasion.

To current legislation, Law no. 87/1994 raised several issues regarding the existence of inaccurate expressions or provide ways to commit crimes, difficult to distinguish from the offenses covered by the same legislative act.

These inadequacies of the Law 87/1994 have been added to unitary law courts, so that legislative change was imperative.

Law no. 241/2005 from the first article brings four new items:

- establishes measures to prevent tax evasion
- new crimes are called offenses established in connection with the crime of tax evasion
- more actions are incriminated as more dangerous crimes
- more terms used by law have a greater accuracy.

Law no. 241/2005 states the actions which are punishable as criminal acts, among them being: not restoring the destroyed documents, refusing submission of documents, to prevent checks, withholding, illegal reimbursements, etc..*

Jurisdiction within the prosecution in cases covering acts of tax evasion is determined by the amount stolen as a result of acts committed and quality of the perpetrator.

* *Nadia Cerasela Dariescu. Cosmin Dariescu* . Comparaţii între noua reglementare şi vechea reglementare a evaziunii fiscale, Simpozion naţional "Criminalitatea financiar-bancară", Universitatea din Craiova, Facultatea de Drept şi Ştiinţe Administrative "Nicolae Titulescu", Craiova, Editura Universitaria, 2006, pp.49-53.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

Subject to the criminal law by the Law no. 241/2005 is forming social relationships that provide full determination and in accordance with legal, tax and other contributions by taxpayers due to the state natural or legal persons, Romanian or foreign, and ensure the timely fulfillment of all obligations set of tax legislature.

Active subject of these crimes is the taxpayer - individual or legal and liability issue is the state, represented by the Ministry of Finance or representative body control.

In terms of the objective side, offenses under Law no. 241/2005 are in the majority committee, but are punished, and some omissions were intentional, direct or indirect, in various forms of participation.

If the Romanian legislature has chosen to apply the fiscal taxation authoritarian model, which relies on criminal repression, at European level in relation to technical criminal litigation, and implicit in tax evasion, was adopted the liberal model, characterized by mistrust criminal repression and support of alternative ways of conflict settlement and transferring criminal behavior ,in the sphere of administrative offenses.[*]

Forms, causes and modalities of tax evasion

Tax evasion is eludation by any means the imposition or payment of taxes, contributions and other amounts owed to the state budget, local budgets, state social insurance budget and special funds budgets by Romanian and foreign legal persons.

Depending on how it can be committed tax evasion has two manifestations: avoidance can be made to shelter the law (legal evasion) and evasion that is done in violation of law, is therefore unlawful or fraudulent.

Tax evasion shelter made to circumvent the law allows tax-free part of the material that is considered as violation or offense. Legal evasion is possible because laws in different countries can be extracted from the scope of income tax, part of income, assets or components of certain acts and acts which, under strict compliance with requirements imposed principles of generality and fairness, should not escape from tax. To better perceive this form of tax evasion we will give some examples below.

Imposing income of certain categories of individuals on the basis of average income standards, create conditions for higher income taxpayers realize on average, pay no tax on that difference. In some countries, for example, in U.S. law entitles an individual entrepreneur to declare his wife and children as partners, even if they have no contribution to capital or business activity. Such an association allows profits to be distributed among members fictitious, and

[*] *J. Pradel*, Droit penal compare Ed Dalloz, Paris, 1995, p.132.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

impose to make separately. In this way, it appears that the state tax can be paid less.*

Meet also times when, for taxation purposes, the total income of the spouses to be equally divided between them, regardless of the actual contribution of each to achieve it. This will create conditions for state tax due to be reduced.

However, the tax practice in some countries, an individual can choose either used for income taxation of individuals, either for the applicable profit capital companies. Opting for the second system of taxation, that individual is able to circumvent some of the income tax because tax rates applicable on corporate profits are lower (the same income) than those that apply the imposition of income for individuals. Note that such a practice is lawful and practical in countries where separate from income taxes those individuals and legal entities.

Tax incentives, granting operators of certain branches of the economy during the establishment or carrying on the form of exemptions or tax reductions, also allow, that the shelter law, some came to escape from taxation. Accelerated depreciation, where permitted by law for some categories of assets, leading to lower taxable income in favor of the establishment of a depreciation fund more than required amount of physical and moral wear, made of natural resources in the period considered .

When the State is facing financial difficulties and special interests out of the scope of taxation and / or gains on loans contracted by it on the market. By contrast, interest on loans granted by commercial banks are taxable. As a result, natural and legal persons who have temporary cash availability are willing to put in documents of state loans, knowing that they will not pay taxes on interest earned on credit quality of the state.†

Legal evasion can be avoided by correcting, perfecting and improving the content of laws that have made it possible.

Fraudulent evasion meets on a much larger scale than lawful avoidance and is carried out in violation of the law, relying thus on fraud and bad faith. Consequently, this phenomenon must be combated antisocial powerful escape from the state budget because a significant volume of financial resources that could be used to cover social or economic costs.

---

* *Iulian Văcărel*, Finanţe public , Editura Didactică şi Pedagogică, Bucureşti, 2000, pp. 385-387; *Nadia Cerasela Dariescu,* Evaziunea fiscală ca fenomen al criminalităţii economico-financiare în noul context legislative crat prin aderarea României la Uniunea Europeană, Simpozion internaţional, Universitatea din Craiova, Facultatea de Drept şi Ştiinţe Administrative "Nicolae Titulescu", Craiova, Editura Universitaria, 2006, pp. 176-182.

† *Dan Drosu Saguna*, Financial and Fiscal Law, Ed All Beck, Bucharest 2003, p. 470-471; *Nadia Cerasela Dariescu,* Drept financiar şi fiscal, Casa de editură Venus, iaşi, 2004, pp. 205-219.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

Unlike tax avoidance is legal, which is a conservative maintaining the removal of legal limits, tax fraud is committed by flagrant violations of law, profitându-specific mode in which it is imposed.

The tax evasion illicit means taxpayer action that violates the law in order to avoid payment of taxes and contributions due the state.

Tax evasion is fraudulent if the taxpayer must provide data in support of the declaration under which I will determine the tax rate, use to hide taxes, to underestimating the amount of taxable materials or use other means of evading the tax.

So, tax evasion or tax fraud is fraudulent concealment of taxes, in underestimating the amount of taxable materials or use other means of evading payment of tax due.

It is generally difficult to determine all forms of evasion of this kind, they are practically limitless. But in business tax forms are found there frequently and those must be taken into account when researching the book:

- Recordings made for shrinkage results
- Establishment liability accounts with fictitious nomenclature
- Unreal figures shift in the accounting records;
- Depreciation to overestimations unlawful;
- Preparation of misrepresentation;
- Papers fictitious payments;
- Latent reserve-creation;
- Composition of unrealistic accounting records;
- Unjustificated records of legal documents;
- Shift in personal accounts of benefit payments;
- Compensation accounts;
- Reducing turnover;
- Withholding material-taxable;
- Liability-creating accounts that are assigned to various reserves;
- Declaration of taxable income lower than actual;
- Falsification or simply creating some parts and supporting documents;
- Double performance of registers, one for real and one fictional;
- Counting of expenses and fictitious invoices;
- Gathering and reporting errors;
- Reducing material from taxable turnover by reducing the recording unit costs of personal expenses of employers or register for the expenses actually outstanding;
- Sales made without invoice, and issue sales invoices without actual, real hiding taxable transactions;
- Balance-counterfeiting as a means to defraud the tax authorities, which requires an agreement between the employer and the chief accountant, and thus kept them jointly and severally liable for the deed.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

Dimensions evasion and tax fraud varies from country to country, depending on the laws and realities of their tax and fiscal system effectiveness is measured not so much attracted by the importance of tax revenues to the budget, as the degree of willingness to tax. It is generally known that the level of evasion (fraud) in a specific state tax is in inverse proportion to the willingness of taxpayers to tax in that state.

To truly understand the phenomenon of tax evasion and to develop and implement effective measures to combat it must, first, to understand the causes of this phenomenon.

The causes of tax evasion are multiple. Should be noted first the exaggeration of tax burdens, especially for some categories of taxpayers, which is excessively but just right reasons extent that it has evasion. Secondly, lack of education that should tax payers and fiscal excess of zeal, sometimes prone to exaggeration.

One of the major causes of the amplification phenomenon of tax evasion is a legislative system of taxation which, besides being incomplete, have large gaps, inaccuracies and even doubt, any taxpayer making escapist have a large space for maneuver in trying to the removal of legal tax obligations.

Another cause of tax evasion is the subjective considerations: lack of education psychology and tax payer. It also considered that the lack of a well organized and a control device composed of skilled personnel and properly can lead to large-scale forms of tax evasion.

Last, but not least, it should be noted that one of the major causes of tax evasion is the lack of clear regulations, accurate and uniform, to restrict this phenomenon and to prohibit. Tax evasion is damaging both the State and the taxpayer in that it lacks the income necessary to meet its basic functions. Second taxpayer in that total taxes are distributed on a mass of low income.

Sir Austen Chamberlain stated that „methods of evasion change with amazing rapidity" and that „new methods of investigation should be taken with the same speed". Sometimes a certain amount of income or assets beyond the imposition of a social category because of how the law has to establish taxable object. For example, the income criteria set by certain rules or outdoor environments is usually lower than actual.

Possibilities for circumvention of different tax from a social category to another, depending on the nature and source of income or assets subject to tax, how material is actually laying taxes, the organization of tax inspection and other specific factors.

It is noted that of all walks of employees are those who have the least possibility of circumventing the tax because their imposition is based on the declaration of a third party - the entrepreneur. Instead, industrialists, traders employed full advantage of opportunities to tax evasion, which provides a basis for imposing the claim.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

Specifically, referring to social and economic conditions of transition period that runs through our country, tax and financial irregularities and deficiencies in economic activity due to the following reasons:

- the possibility offered by the Law no. 31/1990 to authorize the establishment and operation of companies with many activities in the activity without the facilities and check the actual conditions prior to their deployment in the legal framework;
- the minimum capital of 2,000,000 lei for SRL's, which does not provide the conditions for recovery of amounts due the state budget;
- no rules corcerning the suspension procedure for operators, although Law no. 31/1990 stipulates the suspension of economic agents that were found repeated violations;
- inadequate complaints procedure proceed against confiscation ordered by the Financial Guard in that it is not cited as part of the process, and body control, a situation that allows traders to submit evidence to the courts only to agree or made after the control samples;
- lack of efficiency or refusal to provide information to customs clearance operations related to intelligence identified cases of smuggling and thus tax evasion;
- lack of legal provisions and tougher penalties for lack of documents accompanying the goods covered by them throughout the circuit, to eliminate possible future production of documents supporting the transactions captured by the monitoring body.

The general rules of tax evasion

Avoid falling under the tax law and thereby avoid paying the tax can be achieved by three main ways:

- Tax evasion law itself provides a tax system Favour (appropriate, in particular, arrangements for assessing taxable lump of material);
- failure simply, the taxpayer to perform work, or act taxable transaction. This method is common in case of excessive taxation (higher tax burden) as the marginal tax rate is very high and the taxpayer prefers to refrain from providing an additional unit of labor. Evasion occurs in this case by substituting the labor leisure escape taxation by using loopholes and tax system. In this case, tax evasion or tax amounts to the ability to choose how to pay as little tax;
- using means and methods that openly violate tax law. Some authors consider that besides the three classical ways to avoid tax, there is a fourth way: tax evasion exists when, knowing the certain sources of income that can be drawn from the state budget without Nagata repercussions on the economy those who create the legal duty to ignore their attraction knowingly. It is, in this case, a priori tax evasion.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

Priori source evasion is tax evasion itself and are an asset for those who actually use the latter, especially if measures are not sufficient deterrent.

Taxpayers are some ways to circumvent the law and exploiting deficiencies legally thereby avoiding in whole or in part payment of taxes, just because of inadequacies in the legislation. In doing so, taxpayers remain within their rights to be possible without fault, and the state can not defend solely by clear legislation, scientific, accurate.[*] The only guilty of tax evasion by such means is the legislature.

The most common cases of tax fraud that makes use of the favorable interpretation of tax legislation in force, in practice countries with market economies are;

Establishment of depreciation or reserve funds, an amount higher than what is economically justified, thus reducing taxable income;

Practice of companies to invest some profits in the purchase of machinery and machinery for which the grant of income tax cuts, a position which is intended to stimulate accumulation.

Family associations and occult societies of the entrepreneur and his wife and children it is the result of such maneuvers requiring separate them, each associated with income distribution leading to decrease the tax burden.

Total income of family members may be divided equally between them, regardless of individual contribution to the realization, this means achieving a reduction in income tax that is due the state;

- Establishment of storage and storage management by the parent (guardian) of funds for minor children. In this case, although the related income is subject to tax filing, tax paid is less compared to what would be due on such income redistribution;
- Use of the legal limitations on charitable donations, whether or not they took place, leading to theft of part of income from taxation;
- Consideration of legal facilities on the exclusion from taxable mass of living labor costs, with training and experience, the amounts paid for research contracts that cover the programs of national interest;
- Ddecrease in taxable income the costs of the Protocol, advertising or publicity, whether or not they were made;
- Favorable interpretation of laws which provide important incentives (exemptions, reductions) for contributions to support activities of social, cultural, scientific and sports.

All these avenues are possible in the Romanian legislation,as well. According to reports on the results achieved by the control line to identify and combat tax evasion, reports prepared by the Ministry of Finance, the most

[*] *Ion Olteanu*, Methods and techniques for preventing and combating tax evasion, Ed Encyclopedic Universe, Bucharest, 2003, pp.75-76.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

common ways to achieve tax avoidance, which in this report are presented separately on different kinds of taxes, are:

In the situation of income tax, these arrangements relate to:

- reduce the tax base
- failure to register full income
- taxable income transfer to the newly created companies in the same group
- the classification error during the exemption.

VAT evasion was produced by:

- misapplication of deductions schemes
- inconsistency with operations in the scope of the VAT tax base;
- unpointed value added tax related to customer advances received
- incorrect application of rate zero or VAT reductions - to circumvent the payment of VAT under-reporting of imports as temporary.
- escape from VAT under-reporting of imports as temporary.

3. Excise, tax evasion arrangements included:

- reducing the tax base
- the use of lower real rates
- the proper withholding of actual operation in case of products whose prices were carrying a duty (especially alcohol).

Evasion with bank accounts

According to legal provisions, a private company may have to open two accounts at different banks. Opening the second is without opinion and without notice to the fiscal or bank account that was opened first.

Opening an account at a bank is quite simple and easy through an application and documents showing that the company is legally constituted.

Closure Account is a simple request from the trader, the bank ensured that his client has no outstanding loans.

In this context can legally commit the biggest tax fraud-based legal documents, drawn up by accounts with one bank. To eliminate such phenomena requires by law to provide that a trader can not open bank account only to a unit in the country of their choice.

Also, opening and effective functioning of the accounts can not be made until these accounts of communication and inclusion in regional financial institutions in which it is situated and where the economic agent's petition. Opening of the second account can not be simply justified reasons and with respect to conditions by which those interested are notified of the opening of the second account(Which has opened its first bank account, which opens the second bank account, financial body).

Modes of evasion through accounts in accounting

Among the many forms of fraud which the legislature has considered, include, first, the accounting requirements for companies based on registers.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

Concealing the record is varied. Procedures of the most varied and their findings are made is very difficult and time require not only a good knowledge of accounting theory, but that technique. Means of concealment are varied. They take the form either of a game that changes the character of income accounts of a sum or an entry which is aimed at presenting a different situation than real.*

Scale phenomena of evasion in this direction is explained by a number of reasons, namely:

First would be that lack the economic or financial device employed by these tax laws or interpretation against the budget provisions for tax liabilities that they have. Surprisingly, some operators do not know the current tax provisions because they were not adequately publicized by the media means.

Another question, and most worrying, is the incorrect recording of accounting transactions, recording, made knowingly.

We will look at all the most common forms of theft through books, namely:

- establishing liability accounts with different nomenclature. In general, any exaggeration is the first product liability reduction benefit, which is why special attention should be paid to all passive stations researching the real cause of their existence.
- create liability accounts that are assigned to various reserve, reservations made over the maximum set by law;
- depreciation and depreciation unlawful to overestimations. Amortismentele unlawful, that made more than the maximum permitted rates are slightly back, a brief comparison and research of records relating thereto. Amortismentele to overestimations as fraud in the accounting process, consisting of exaggerating the value of buildings and facilities or possibly exaggerating their numbers, followed by requesting and receiving the tax law to reduce the amount of depreciation corresponding benefit of higher investment than real.
- by occult book means to conceal the benefit or activity is not represented in any assessment and the introduction of fictitious credit account balance.

When you create hidden reserves escape the benefit amounts to be concealed.

Unreal records. Method of registration without real question is the most simplistic way, but the worst in terms of consequences for that borders on falsehood. This kind of registration is done in order to conceal and disguise the reality of benefit.

* *Nadia Cerasela Dariescu, radu mogoş.* Eseuri de hermeneutică juridică, vol. I, Editura Polirom, 2002, pp.195-208.

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

Unprove with documentary records. Every record should be based on a real case of a document always justified. Lack of this document nerealităţii presumption arises that operation. Generally, these records relate to an exaggeration of transport costs, advertising, presentation.

Transfer to the accounts of parts of the benefit. In this case pass the accounts of people amounts to avoid benefit cuts. In general these people are in close contact with the company and sometimes even part of leadership.

Results debit accounts and notional amounts of operating expenses. For example, the raw material used for construction to proceed on its own operating expenses, or sham operation as an example, the passage for the second time a bill has already been registered.

Masking of benefit cuts by failing record. In this case no record interest earned, commissions received, sales made, receipts are omitted.

Reduce turnover through fictitious transactions: sales simulating losses and amounts among borrowers pass

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010

References:

Dariescu, N. C. (2006). *Evaziunea fiscală ca fenomen al criminalităţii economico-financiare în noul context legislative crat prin aderarea României la Uniunea Europeană*, Simpozion internaţional, Universitatea din Craiova, Facultatea de Drept şi Ştiinţe Administrative "Nicolae Titulescu", Craiova, Editura Universitaria

Dariescu, N. C., Dariescu, C. (2006). *Caracterul discriminatoriu al cauzelor de nepedepsire prevăzute de art. 10 al Legii nr. 241/200*5, Simpozion naţional "Criminalitatea financiar-bancară", Universitatea din Craiova, Facultatea de Drept şi Ştiinţe Administrative "Nicolae Titulescu", Craiova, Editura Universitaria

Dariescu, N. C., Dariescu, C. (2006). *Comparaţii între noua reglementare şi vechea reglementare a evaziunii fiscale*, Simpozion naţional "Criminalitatea financiar-bancară", Universitatea din Craiova, Facultatea de Drept şi Ştiinţe Administrative "Nicolae Titulescu", Craiova, Editura Universitaria

Dariescu, N. D. (2004). *Drept financiar şi fiscal*, Casa de editură Venus, Iaşi

Dariescu, N. D., Mogoş, R. (2002). *Eseuri de hermeneutică juridică*, vol. I, Editura Polirom

Drosu Saguna, D. (1995). *Tax evasion (explained*), Oscar Print Publishing House, Bucharest

Drosu Saguna, D. (2003). *Financial and Fiscal Law*, Ed All Beck, Bucharest

Pradel, J. (1995). *Droit penal compare,* Ed Dalloz, Paris

Văcărel, I. (2000). *Finanţe public* , Editura Didactică şi Pedagogică, Bucureşti

ANITEI, E.,(2010) General considerations concerning the tax evasion in Jurnalul de Studii Juridice, Anul V, Nr. 1-2/2010