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Review of Nadia-Cerasela ANIȚEI. Roxana Elena LAZĂR

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Abstract: *The work "Tax evasion between legality and crime" is structured in eight chapters, judiciously structured, in terms of information, but also in terms of dimensions, namely:*
Chapter I - "General notions of economic and financial crime";
Chapter II - "Tax evasion. Theoretical approach";
Chapter III - "Tax havens";
Chapter IV - "Tax evasion in Romania";
Chapter V - "Tax evasion and the European Union";
Chapter VI- "National and European bodies with powers to detect and combat tax evasion";
Chapter VII-"International tax evasion";
Chapter VIII-"Tax evasion and economic growth".
The way in which the legal and economic dimensions of the same unique phenomenon - tax evasion - are combined is such as to make this work unique.
"Tax evasion between legality and crime" is addressed to students, master's students and legal practitioners alike, offering the opportunity for useful and enjoyable reading.

Keywords: *"Tax evasion between legality and crime", Romania, author:Nadia -Cerasela Anitei. Roxana Elena Lazar.*

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Reviewer: **Ioan LAZĂR**, **HDR PhD. Associate Professor, Faculty of Law, University of Alba Iulia**
Book: ***"Tax evasion between legality and crime", 2023***
Author: **Nadia-Cerasela ANIȚEI. Roxana Elena LAZĂR**
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The issue of tax evasion is of particular importance in today's economic and legal context, as it has a significant impact on the tax revenues of states. Depending on its seriousness, tax evasion can be classified as an illegality or a crime, but regardless of its seriousness, it can have negative consequences for the economy and society in general.

The work of the two authors, Prof. Dr. Aniţei Nadia-Cerasela, a multidisciplinary law practitioner, and Prof. Dr. Lazăr Roxana-Elena, a legal theorist and practitioner, brings to the attention of the public such a topical and relevant theme in the field of tax law.

It is my honour and pleasant mission to encourage you to read the re-publication of the work entitled "Tax evasion between legality and crime", a necessary publication in the specialist literature, by authors whose works, from various fields of law, reveal a thorough and comprehensive study and documentation of the relevant doctrine and jurisprudence on the subject.

The scientific approach to tax evasion involves a complex interdisciplinary analysis. In terms of preventing and punishing tax evasion, the distinction between illegality and crime is essential in terms of the nature of the liability it entails. The classification of acts by which a person attempts to avoid paying taxes and duties, and which inevitably fall within the sphere of illegality, involves a distinction between criminal acts, where the taxable source is fraudulently concealed, and those where non-payment of taxes and duties for declared taxable sources gives rise to an exclusively civil legal relationship between the taxman and the debtor of the tax liability. In the first cases, these actions are considered criminal offences, but in the other cases, although they are considered illegal, they do not fall within the scope of criminal law, and they do, of course, give rise to civil pecuniary liability. In view of the above, it is worth noting the particular practical relevance of the work we are pleased to present.

The authors' work stands out for the accessible and systematic way in which the information is presented and the interdisciplinary approach to the subject. The theoretical analysis of the relevant concepts is complemented by the presentation of the relevant case law and the opinions expressed in the literature. We note here, the authors' effort to cover the entire relevant normative framework on the subject.

We are thus in front of a complex guide, which manages to provide thorough information, useful for public authorities and institutions with responsibilities in the field, students, master's or doctoral students who study issues related to the problem analyzed, as well as academics or legal practitioners who want to develop their knowledge in the context of their professional activity.

Due to the scope and complexity of the analysis and the thorough documentation underlying this work, we believe that it will be a reference point in Romanian law in the analysis of tax evasion. The book aims to provide a deeper understanding of tax evasion, from a legal and economic perspective, with a detailed analysis of the causes, effects and ways of combating them.

The approach of the book is such that it is fair to say that it offers a genuine interpretation of the issue of tax evasion, thus fully justifying its presence in the library of all those who need information in this field.

Finally, I must confess that I have not sought to make a complex analysis or a review of the volume, which, in my opinion, would go beyond a "word-for-word"; my aim is simply to highlight the work and activity of the authors, in the context of a work that reveals a profound approach to a topical issue, that of tax evasion.