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PhD Thesis Summary entitled:

**TAX OPTIMIZATION VERSUS TAX EVASION
GIVEN THE PREMISE THAT ROMANIA IS A
MEMBER STATE OF THE EUROPEAN UNION**

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KEYWORDS. GLOSSARY OF TERMS

Keywords: tax system, taxation, tax liability, taxpayer, tax evasion, tax optimization, tax fraud, tax pressure, tax planning, offshore centre, tax haven, shadow economy, fiscal morale, tax.

Glossary of Terms:

Offshore Centre hosted by tax haven, the offshore financial centre owns and offers a banking system that attracts consistent external accounts, consisting of specialists, tax consultants, lawyers, bankers, economists, whose services are put at the service of non-residents from other States;

Taxpayer is the natural or legal person, or any other entity without legal personality, payer of taxes and duties;

Shadow Economy represents that part of the economy hidden from the public eye and tax authorities;

Tax Evasion – all procedures sanctioned by criminal and tax law, used by those concerned to conceal their taxable assets in order to reduce tax liabilities;

Taxation – national legislative framework governing taxpayers' tax liabilities;

Tax Fraud – an aggravating form of tax evasion, committed intentionally and subject to criminal sanctions consisting in the taxpayer's evading from complying with tax liabilities by typically using fraudulent means;

Tax – mandatory monetary contribution, regulated by law and levied by the State in the absence of a direct consideration, having a non-refundable title. The tax is due to the State budget by natural persons and legal entities for the income they obtain or the goods they own;

Fiscal Morale – taxpayer's attitude towards the observance of fiscal laws and towards the payment of taxes and duties that are due to the State budget;

Tax Liability – obligation to pay any amount that is due to the general consolidated budget, consisting of the principal tax liability and the ancillary tax liability;

Tax Optimization – exploitation and implementation, in a creative and skilful way by the taxpayer, of the provisions of the less rigorous, imperfect or equivocal tax legislation, aiming at minimising tax burden, materialised in a premise of avoiding the obligations that are due to the State, without it being covered by contravention or crime regimes;

Tax Heaven – territory with relaxed taxation and permissive tax laws, often used by corporations to avoid taxes and duties;

Tax Planning – the use of more favourable tax environments than those in the country of residence, as well as the provisions of tax treaties that often involve offshore companies, are a fairly common practice in capital firms and people with large fortunes;

Tax Pressure – the extent to which the entire economy, entities with or without legal personality are compelled by legal constraints, depending on the results obtained from the activity carried out, to bear, in the form of levies, taxes and fees;

Tax System – gear consisting of all regulated taxes in a State, with the main purpose of greatly contributing to the formation of budget revenues, each tax having a specific contribution and a regulatory role in the economy;

INTRODUCTION:

Motivation for Choosing the Topic, Importance and Current Reality

The importance of the research paper entitled *Tax Optimization Versus Tax Evasion given the Premise that Romania is a Member Country of the European Union* lies in the very importance of understanding the entire tax evasion phenomenon and tax optimization techniques in relation to tax system functioning in order to ensure financial resources without which the State would not function in optimal conditions.

The aim of this work is to address a current issue in the current economic context, with the aim of theoretical and practical analysis of the main coordinates describing the evasion phenomenon and tax optimization practices, at national and cross-border level, and identifying ways to counter them.

The proposed research topic is a highly topical one because the subject is constantly exposed to the risk of obsolescence, on one hand due to permanent legislative changes in Romania, and on the other hand, due to taxpayers' limitless inventiveness, who want to circumvent the law or simply avoid payment of taxes. The strongest argument in approaching this research topic is the fact that in professional activity there is a lack of in-depth studies, applied in the field of tax evasion and optimization, a field in continuous change and evolution. Practice has shown that the boundary between legal tax evasion and the one in the shadow of law is so volatile that one must be a fine observer and a real in-depth and also legal expert in tax matters, to objectively delimit tax evasion from optimization. Moreover, legislative imperfections open loopholes for taxpayers and close them to those able to prevent and fight the phenomenon, an aspect captured since 1930 by Oreste Atanasiu in defining *taxpayer activity to circumvent the law, resorting to a combination unforeseen by the legislator, and consequently tolerated by loss of sight*,¹ the effects of this fact having a direct impact on the national economy, and also on each individual of society.

The research on tax evasion and optimization is also addressed to the individual paying taxes and levies, which, in a general sense, represents an extended group of benefits generated by preventing and fighting (reducing) tax evasion. In particular, the academic environment and the economic and financial sector represent a special category for disseminating the results of the chosen PhD research.

¹ Atanasiu, O.A. (1932), *Formele principale ale evasiunii fiscale*, (Main Forms of Tax Evasion), Editura *Cartea Românească* (Publishing House), București, p.12.

Placing the Research Topic in the Context of Scientific Research in the Field and in an Interdisciplinary Context

The interest in the field of tax evasion and fraud, and ways to avoid taxation by circumventing the legal framework is as old as the phenomenon itself, especially in terms of practical implications and valences. In the context of the current health and economic crisis, the importance of addressing the way in which the amounts owed to the State budget volatilise becomes obvious.

The topic approached in this scientific research has interdisciplinary valences, interconnecting the economic, accounting, tax, legal fields with the cultural, educational and social one. The wider the evasionist phenomenon, the more it is characterised by interdisciplinarity. Addressing tax and legal aspects of evasion, identifies opportunities that can be effectively exploited by financiers, lawyers, practitioners or theorists in other research fields and it will have an impact primarily in economics.

Hoping that this work will be able to help in clarifying some controversies in the field and, at the same time, it shall become a landmark for doctrinaires, practitioners and researchers and why not, for entrepreneurs, we theoretically approached the terminology used by specialists in the field of law and taxation, analysing in depth the causes generating the evasionist phenomenon and, at the level of practical research, we analysed case studies encountered in control activity, we conducted a quantitative empirical research and an econometric study to identify the link between tax burden and the size of shadow economy.

At the same time, the performed studies show that the governments' efficiency and corruption control are very important factors of shadow economy, this phenomenon having devastating effects, in all aspects, both on the national economy and on taxpayers, and its generating causes have deep roots both in the administration, law (from a legislative point of view), and in the education of each individual paying taxes and levies.

All this places the topic of tax evasion at the epicentre of this area, involving resources from all areas and generating losses on all levels.

State-of-the-Art in The Specialized Literature

By referring to previous research, focused mainly on the theory in the field, this work aims at a theoretical and a practical approach, anchored in the current economic reality, carried out through a sustained documentary activity.

The scientific approach is based on a wide consultation and analysis of the literature both in reference and interdisciplinary fields by addressing economic, tax or legal issues. For this purpose, works, articles and specialised studies, courses, dictionaries, national and international legislation, European regulations and directives, statistics, programs and reports were studied. On the theoretical side, the presentation of the specialised doctrine facilitated the creation of a descriptive and critical synthesis by highlighting the most important concepts in the research area and made possible the expression of our own opinions.

Constant concerns of specialists and practitioners in the field of tax optimization and evasion have resulted in a significant number of works that will be the starting point in our research. Among them, the work *Theoretical Considerations on Tax Evasion versus Tax Fraud* by Emil Dinga, shows how the evasionist phenomenon is generated by financial accounting, the so-called creative accounting. This work debates the concept and causes of tax evasion in order to establish its conceptual framework.

One of the authors who have created important works on such topics as tax system and its components, taxation, tax evasion and tax optimization, is Mihai Aristotel Ungureanu. The result of the work of this practitioner, doctrinarian and researcher, has resulted in such works as *Financial Policies and Practices, Comparative Taxation and Tax Optimization Techniques, Finance*, etc.

At national level, works considered as landmarks of the specialised doctrine belong to the authors; Hoanță Nicolae and Văcărel Iulian.

From a double perspective - accounting and legal - the work *Tax Evasion. Comments and Practical Examples*, belonging to the author Cârlescu Neculai, shows, in a practical way, the phenomenon of tax evasion and fraud, representing a real useful tool for practitioners, researchers and simple readers. The evasionist phenomenon was approached from an interdisciplinary perspective by the author Dragoș Pătroi in the work *Tax Evasion, between its Permissive Side, Contravention Aspect and Criminal Character*, and the issue of profit relocation was approached in a new sense in 2019 in Roxana Maria Chireac's work, *Offshore Companies, between Optimization and Tax Evasion*.

Certainly, the scientific approaches on this topic of interest, materialised in PhD theses, such as *Optimization and Tax Planning at National and European Union Level*, developed by Florentina Susnea, were not neglected.

Internationally, research on tax evasion and optimization, in all its aspects, is constantly

evolving to keep pace with the evolution of the phenomenon itself, the evolution of technology and the need to identify new methods of counteracting. Thus, starting from the causes of the phenomenon in works such as *The Ethics of Tax Evasion* (Mc Gee R., 2012) or *Tax Evasion and the Shadow Economy* (Pichardt M., Prinz A., 2012) the doctrine analyses the complexity of the phenomenon from all perspectives. Relevant in this respect are the works of the authors Terkper, S. (2003). *Managing Small and Medium-Size Taxpayers in Developing Economies*, Trovato, M. (2007). *The Threat of Fiscal Harmonisation*, Ginsburg, S.A. (1991). *Tax Havens*, or Vernier Erik (2014). *Fraude fiscale et paradis fiscaux: Décrypter les pratiques pour mieux les combattre*.

Considering the importance and complexity of the research topic, we wish to approach in an original way the topic of the evasionist phenomenon, in order to clarify theoretical and practical aspects of national strategic interest, the research following, simultaneously, both theoretical aspects described in a theoretical, general framework, resulting from the consultation and synthesis of previous works, published in the specialised doctrine, as well as own empirical studies, analysing the factors influencing the shadow economy, tax evasion and optimization as interconnected phenomena.

Main Objective of the PhD Thesis and Stage Objectives

The general objective of this scientific approach lies in the very title of the work and consists in identifying the forms of tax evasion and optimization, with applications and cases encountered in practice, by capitalising on experience in the field. The research, conceptually and empirically, aims at finding viable solutions conducive to reducing tax burden, reducing other factors favouring evasion practices and eliminating them as much as possible, and identifying and implementing techniques to provide transparency, especially on the cross-border nature of tax evasion. Thus, in order to achieve the purpose for which it was initiated, this research paper includes the following main objectives:

- Components of tax system: tax mechanism, tax apparatus, State revenues, and their share in the State budget (taxes; levies and contributions);
- Tax pressure, cause of tax evasion and fraud;
- Tax evasion, considerations on the occurrence of tax evasion and tax fraud phenomena;
- International tax optimization;

- Practical aspects regarding tax evasion and tax optimization.

Research Hypotheses Enumeration

Followed throughout the investigative approach, the hypotheses are basic tools of the scientific approach, which derive from fundamental hypothetical reasoning, they, playing an essential role in the research, facilitating the identification of secondary reasoning. The particular hypotheses from which we initiated the scientific research are defined as follows:

- Deepening and delimiting key concepts (also found in the title of the work), tax evasion and tax fraud, with the aim of removing confusion and joining the terms “legal” – “tax evasion” to eliminate taxpayer’s temptation to consider the crime as being legal;
- Study of the evolution of direct, indirect taxes and indirect social contributions in the structure of Romania’s budgetary revenues in the period 2008-2019;
- Highlighting the importance of tax pressure and reducing it – the main coordinate in the fight against the evasion phenomenon;
- Study on the econometric analysis of the relationship between real economic growth, tax burden and shadow economy. Determining the economic relations between real economic growth, tax burden (adjusted for the GDP deflator) and shadow economy (expressed in real terms) using a linear regression by the Stepwise Backwards method;
- Empirical study on the perception of tax evasion and the factors determining it among taxpayers;
- Identifying the optimal “economic” solutions or fraudulent schemes through which taxpayers seek to reduce tax costs, schematically highlighted from a practical perspective;
- Clarifying some aspects regarding the delimitation of the notions of “tax heaven”, “offshore area”, “offshore financial centre”, in order to eliminate the problems of their interpretation;
- Outlining a consolidated legislative framework that deals more drastically with the issue of fiscal optimization, eliminating as much as possible the favourable legislative loopholes on the line between legal and illegal;
- Improving legislation aimed at preventing the concealment of offshore funds;
- Identifying measures to target the labour market in order to attract it from the “grey” area of the economy and analysis of areas of activity with the highest degree of undeclared activity;
- Increasing the control capacity of control bodies against methods of avoiding the payment of

obligations to the Consolidated General Budget, either by evasionist methods or by optimization and fiscal planning techniques.

Research Methods Used to Develop this Scientific Approach

The complex nature and interdisciplinarity of the research topic required the approach of a set of methods, techniques and ways applied in a conscious way in order to solve some aspects of interest and problems, given by the very purpose of the research.²

The scientific approach is achieved through diverse use of several techniques and tools, the research being an exploratory one. During the research we will adapt the research methods to tax changes in the fiscal plan, to the way in which taxpayers perceive these changes, and to the way in which their fiscal morale is affected by the environment in which they operate.

The methodology used in this scientific approach is based on a rigorous documentary analysis of the specialised doctrine. This includes primary literature (scientific articles, PhD theses), tertiary (abstract) and secondary literature (specialised treatises or reference books for the field studied). Starting from the study of the works elaborated by Romanian authors on the topic of tax evasion and optimization, as well as of the international literature, but also of the studies, reports on the matter of the European managing authorities, of the National Agency for Fiscal Administration (ANAF), of the Romanian Court of Auditors or the Fiscal Council, we carried out syntheses, formed opinions and issued hypotheses and theories based on the documentary research performed, taking into account the following two aspects of the scientific methodology:

- “a scientific theory is scientific if it can be verified in practice;
- a scientific theory cannot be proved, because the truth is not seen, but the theory is scientific when it is not refuted”³.

Along with the documentary research, useful especially in deepening the theoretical concepts, we made the correct design of the experimental approach through:

- Schematic transposition of practical cases of tax evasion and their explanation;
- Carrying out an empirical study, in order to determine the taxpayers’ perception on the evasionist phenomenon and the causes generating evasionist practices;

² Crăciun, C. (2015), Metode și tehnici de cercetare (Research Methods and Techniques), editura Universitară, București.

³ Crăciun, C. (2015), Metode și tehnici de cercetare (Research Methods and Techniques), editura Universitară, București, p.16.

- Given the results of the empirical study, using econometric methods, we determined the relationships between real economic growth, tax burden (adjusted for GDP deflator) and shadow economy (expressed in real terms) using a linear regression by the Stepwise Backwards method.

Using the method of scientific research (behind which we always have a theory) and empirical observation, we have analysed the current state of taxation in EU member States by conducting comparative analyses. These analyses are made both in the light of economic development and in terms of tax pressure; tax pressure that determines the achievement of tolerability limits on the part of taxpayers. These limits are determined by the way taxpayers react, which can resist the increase of tax obligation, thus reacting, through evasion, fraud, reduction of productive activity.

At the same time in the research, we have used:

- The synthesis method, a method allowing drawing conclusions based on connections between economic processes and the elements under study;
- The interdisciplinary research method is required, given the fact that tax evasion cannot be approached and understood from a single perspective, requiring us to create an overview. The deepening of the phenomenon is based at least on knowledge of taxation, law, economics, IT;
- The induction method offers the opportunity to identify and outline certain types of evasion or optimization techniques, generating hypotheses allowing formulating economic theories;
- The deduction method, resulting in the individualisation and implementation of certain processes starting from general situations and processes;
- The descriptive method is one of the most widely used having as main feature its ability to draw a clear picture of a phenomenon or even of particular situations;
- The comparative method is one of the most common methods in economic research. By comparing various methods of circumventing the legislation or avoiding taxation, one can identify typologies of tax evasion and fraud and one may observe their evolution. The comparative method is used in this study to compare the level of taxes, levies and social contributions or for the level of perception of corruption (IPC) at national and EU level;
- The mathematical and statistical methods are useful in any type of economic research. Thus, in the scientific approach we have used the method of static and dynamic comparative analysis, analysis of variation and correlation, trend analysis, or graphical representation of events

and phenomena under study;

- Econometric methods, by analysing statistical data using the Eviews 7.2 econometric software: the Stepwise Backwards method, ADF test, Durbin Watson test, Jarque Bera test etc.

- The case study, close to the descriptive method, has a major importance in the complete investigation process, especially in the investigation of the evasion phenomenon and the identification of fiscal optimization techniques, as well as in the research of this field;

- The empirical study, together with the econometric one is independent of the theoretical side, the practical study being a criterion of documentation efficiency. Empirical research is based on data and it allows drawing verifiable conclusions through observation or practical experimentation;

- The using of qualitative and quantitative methods and analysis of statistical data. We have developed practical studies to support practitioners, doctrinaires and to open new opportunities for researchers in this research niche.

The data come from the databases of ANAF, World Bank, KPMG, INSSE, EUROSTAT, OECD, Tax Network Justice, Transparency International, being processed using EViews 7.2 econometric software, and for the econometric study, we have used the computer application People Friendly Forms and Surveys, available at <https://www.typeform.com/> and Excel statistical and mathematical software.

Limitations of Research

Carrying out the study has a number of limitations:

- A first limitation of the study is generated by the evolution and complexity of the research area, the fiscal field being one characterised by interdisciplinarity;
- Another limitation of the study can be given by the choice of the sample to which the empirical study, based on the questionnaire, was addressed, as well as its representativeness, as the taxpayers selected for the empirical study are only from the central region of Romania, counties: Sibiu, Braşov, Alba and Mureş;
- The cross regressions used for the econometric study are limited in terms of time dimension. They do not capture the effects over time. Therefore, the study where we have used cross-data regressions can be improved by applying a panel data regression;

- Stepwise regression is also an effective method of eliminating multicollinearity, but there are other effective methods, such as regularization regressions (Ridge regression and LASSO). They penalise the coefficients of insignificant variables - the LASSO technique reduces the value of coefficients of insignificant independent variables to zero;
- The elaboration of personal opinions may involve a certain dose of subjectivism generated by our involvement in the practical activity in this field.

The limits of this scientific approach may generate, in the future, new directions of research in the field of tax evasion and fraud.

Accomplished Results

Through the scientific approach we wanted to create a clearer picture, both from a theoretical and practical perspective, of the phenomenon by which taxpayers, payers of taxes and levies, reduce their tax burden.

In order to combat this phenomenon, we considered it appropriate to initiate our research, by addressing the main defining concepts of the tax system and outlining its coordinates, followed by identifying the factors that determine the taxable mass, and then determine the boundary between the evasion phenomenon and tax optimization, the boundary between lawful and unlawful.

Capitalising on the practical experience gained by developing studies and research, included in the submitted thesis, will be a good starting point in the professional development of tax inspectors. At the same time, the identification of solutions to close legislative loopholes that engage evasionists will be of real use in changing the legislative framework that will bring certain benefits to the business environment, especially to honest taxpayers, and increase confidence in the administration, moreover to provide viable levers to control bodies.

Results obtained from the econometric study and the sociological survey confirm the theoretical aspects presented in the scientific paper, thus we present the most important conclusions:

- The factors influencing the phenomenon of tax evasion and fraud are the economic ones (tax pressure, inflation) and the legislative ones (legal ambiguities, dedicated laws), followed by the psycho-social and ethical ones (conscience, culture, fiscal education, fiscal morale), as well as those of a professional nature (control bodies' level of training, decision makers' level of understanding);
- The results of the empirical study confirm that the corruption phenomenon affects the business environment. Respondents consider that, in order to effectively combat tax fraud and

evasion, the State should create clear legislation, set the level of taxes and levies at a bearable level, use public money at a responsible level, fight corruption, and then carry out checks for those who do not comply with them;

- In order to have a healthy fiscal morale and a high degree of voluntary compliance, public money must be used transparently and correctly, and the tax apparatus must be transparent, fair, free from corruption;

- From a statistical perspective, we have shown a strong link between the real shadow economy and tax burden;

- Tax burden is not the only factor influencing shadow economy, the efficient and correct spending of public money and better control over the evasion process can lead to the reduction of tax evasion. These involve reducing corruption, efficient spending, quality public goods and services, and also effective control strategies;

- Evolution of the economy and standard of living do not have a statistically significant impact on the shadow economy;

SYNTHETIC PRESENTATION OF PHD THESIS CHAPTERS

The scientific research entitled *Tax Optimization Versus Tax Evasion given the Premise That Romania is a Member Country of the European Union* describes and analyses theoretical and practical aspects in the field of tax evasion and tax optimization in order to identify vulnerabilities of the legal system and control system, of economic risks involved in development of the phenomenon as well as the “risks” of affecting fiscal morale. At the same time, in our scientific approach, we have focused on the connections between the causes of the phenomenon, such as the vulnerability to corruption, affected by the complexity of the legislative framework, an approach materialised both theoretically and practically by empirical study based on the questionnaire. In order to identify viable measures leading to reduction of causes and, implicitly, of the evasion phenomenon and its effects, we have structured the work in five chapters as follows:

- The first chapter, entitled *Tax System Components: Tax Mechanism, Tax Apparatus, Taxes, Levies and Contributions as State Revenues and Their Share in the State Budget*, shows the components of tax system and the way they work/interact. The defining considerations regarding the taxation system are also presented, classifying and presenting at the same time the main taxes and duties in Romania and their evolution at national level, and at EU level. At the same time, some aspects regarding tax harmonisation and competition have been addressed.

Thus, the tax system represents the framework through which the State ensures its financial resources necessary for its functioning. As tax system first element, the form in which the State collects its financial resources must be established, this is done in the form of taxes and duties. It is necessary to define the rules for identifying taxable assets, the person who owes these taxes and duties, the way in which their level is determined, methods of taxation, as well as the date on which the State is entitled to collect them. These regulations form the tax mechanism. Last but not least, in order for the tax system to function, it needs the existence of a set of institutions through which the State exercises its attributions. This ensemble forms the tax apparatus.

The way these tax system elements/components interact, the connections between them, determines the efficiency of the tax system.

At the same time, through the tax system, the State can develop/stimulate certain economic fields or, on the contrary, discourage/diminish their activity.

The growth rate is affected by tax legislation, while the tax system, its efficiency, as well as the possibilities to improve taxation must be the concerns of any legislator.

Tax legislation in Romania has undergone multiple changes both in order to adapt the legislation to the business environment, an environment that is constantly changing, and in order to harmonise taxation within the single market.

Regarding the importance of a healthy tax system with clear and unequivocal legislation, we conclude that the paradoxes in tax legislation hinder economic development due to fiscal inequities, fraudulent redistribution of revenues from the State budget. At the same time, a deficient tax legislation, enslaved to some political groups or interest groups leads to the increase of tax evasion and implicitly, in a vicious circle, leads to the increase of tax burden for the correct ones, because the budget is not satisfied.

At too high a level of taxes and duties, they become burdensome for taxpayers, who thus seek solutions to reduce the amounts that are due to the State budget through tax optimization measures or even tax evasion.

We appreciate that the way in which taxes are ascertained, calculated and managed plays a major role in establishing the relationship between taxpayers and the State, which influences tax morale and consequently influences the phenomenon of tax evasion and fraud.

We consider that for the smooth running of this process, the tax apparatus, through tax bodies, should carry out risk analyses both individually at taxpayer level, and at the level of market segment, in order to identify fiscal slippages in real time, and their timely correction and recovery.

Also, in the context of opening national economies abroad, the existence of the single market, determines national companies in direct competition with foreign ones to analyse the opportunity to develop business in areas with tax facilities, determined by tax legislation establishing different tax regimes, different calculation methods of tax base, tax facilities granted to taxpayers.

This form of tax planning, by minimising tax payment, but whose objective is not necessarily that of reducing tax payments, but costs in general, is an element of economic planning which must be taken into account when establishing tax policies.

Through tax policies, States want to ensure the optimal level of budget revenues, taking into

account both the level of economic development, its power to generate taxes, duties and contributions, and the needs of the State.

Thus, in the context of the single market, the internal tax measures adopted by the Member States must take into account both those adopted at EU level, for the proper functioning of the single market, and those adopted by each Member State in order to combat the evasionist phenomenon and concealment of the taxable assets in order to avoid mandatory tax levies, through tax optimization actions.

- The second chapter entitled *Tax Pressure, A Cause of Tax Evasion and Fraud* shows from a conceptual perspective one of the basic links contributing to the regulation of economic life, namely finance and taxation, the role of finance being mainly to meet social needs by redistributing income among population, and in the business environment, for the purpose of economic development.

The State must ensure that its implemented tax policies are based on fiscal principles, not only in theory but also in practice, thus ensuring:

- the neutral application of economic rules for all participants in the market economy (tax neutrality);
- the taxation of all taxpayers, regardless of their actions taken to avoid taxation (certainty of taxation);
- affordability of taxes and duties due by taxpayers, based on the activity carried out (fair taxation or tax fairness);
- collecting cash with minimal effort/costs (tax efficiency);
- stability of levies and taxation rules, so that, for the participants in the market economy, the problem of legislative changes does not represent a risk in adopting managerial decisions taken on medium/short term (predictability of taxation).

Taxpayer's tax behaviour, as well as his/her fiscal morale depend on many factors: economic, social, psychological, political, etc. Thus, as an economic factor significantly influencing the taxpayer's tax behaviour, the level of taxes and duties stands out. The pressure felt by him/her on due taxes and duties is called tax pressure, which can be described as an indicator that shows the difficulty of bearing the mandatory levies on taxpayers.

The tax burden felt by the honest taxpayer, complemented by the dissatisfaction felt by him/her regarding the public services s/he benefits from (the poor way of managing and using public money) determines the phenomenon of “tax resistance” which will generate undesirable events in economy (lack of interest in investment, decreased desire to economically develop a business by relocating profits to countries with permissive laws, increasing inflation through taxation, generating the phenomenon of tax abstinence, decreasing the international competitiveness of domestic products, decreased productivity) or it will even lead to the growth of shadow economy and the development of tax evasion and fraud.

We consider it utopian to believe and argue that the evasionist phenomenon can be completely eradicated like a plague, but to treat responsibly the causes that generate it and to implement coherent measures that would reduce this phenomenon is a desideratum.

- The third chapter, entitled *Tax Evasion, Considerations on the Occurrence of Tax Evasion and Tax Fraud*, addresses primarily conceptual aspects of tax evasion, delimitations between what is considered by specialists as legal and illegal, and the causes and the effects of tax evasion. At the same time, we have addressed the issue of possibilities to quantify tax evasion.

From a practical perspective, we have conducted:

- ✓ empirical research on the impact and determinants of tax evasion and corruption;
- ✓ an econometric study that established the relationships between real economic growth, tax burden, shadow economy.

Study on the Perception of Tax Evasion and the Factors determining it among Taxpayers

In order to establish the perception of tax evasion and the factors determining it among taxpayers, we have conducted a questionnaire-based survey.

Through this questionnaire, we carry out an empirical research approach, regarding the impact and determinants of tax evasion and corruption, starting from the idea that the basic theoretical model of tax evasion depends on the individual choice under the uncertainty of submitting or not to legal tax liability.

The research method, used in the elaboration of this empirical study, is the quantitative research technique using a computer-assisted method and not an interview technique that involves the direct interaction between the interviewer and the respondent, given the current pandemic context. Thus, in the elaboration of this questionnaire, we have used the CAWI method (Computer

Assisted Web Interviewing), a technique, moreover, preferred in the researches targeting groups. Distributing the questionnaire to the subjects of the study was also done by an electronic method, through the application People Friendly Forms and Surveys. The advantages of choosing this method are:

- Limiting the risks caused by a physical interaction in the context of Covid pandemic;
- Flexibility regarding the choice of response time by respondents;
- Their easy accessibility to the platform on multiple devices;
- Involvement of minimum resources by avoiding travel to respondents that would have involved financial costs and time;
- Easy processing of answers.

The questionnaire was addressed to a number of 200 respondents, the sample being chosen both from natural persons carrying out economic activity and legal entities, targeting all categories of taxpayers in terms of administration (small/ medium/ large).

The questionnaire aimed to obtain, among the taxpayers, some data regarding:

1. corruption from the perspective of tax apparatus:

- corruption existing in ANAF / its extent / main activities, subject to the risk of this phenomenon;

- factors determining corruption among public officials;

2. corruption from the taxpayer's perspective:

- influence of corruption on taxpayers;
- accepting/encouraging corruption in exchange for taxpayer benefits;

3. tax evasion and fraud from the taxpayer's perspective:

- factors determining the occurrence of tax evasion and tax fraud;
- main areas of activity where tax evasion occurs;
- ways to combat tax evasion;
- influences of tax evasion on the competitive environment;

4. tax optimization, a solution to reduce tax burden:

- degree of acceptance of certain tax optimization solutions;
- frequency of applying tax optimization solutions;
- taxpayers' availability to apply tax optimization measures.

Summarising the results of the questionnaires completed by the respondents, we retained the following aspects:

- Respondents consider that ANAF is an institution with a medium corruption extent;
- This phenomenon is favoured, first of all, by the politization of management positions and the existing bureaucracy within the institution, then by the precarious legislation. The corruption phenomenon also occurs, against the background of the desire for rapid enrichment and the lack of examples of harsh punishment of the corrupt. The habit of giving/receiving advantages is also a significant factor in the existence of this phenomenon;
- Most activities, within ANAF, exposed to the corruption phenomenon, are those that have direct interaction with the taxpayer (control activity – tax inspection/tax anti-fraud/customs);
- As factors influencing tax evasion and fraud are primarily economic (tax pressure, inflation) and legislative (legislative ambiguities, dedicated laws), followed by psycho-social and ethical ones (conscience, culture, tax education, fiscal morale), as well as those of a professional nature (control bodies' level of training, decision-makers' level of understanding);
- The main ways to achieve tax evasion or reduce tax liabilities are the non-registering/ non-taxing of all income, transferring profits to other jurisdictions, and undeclared work;
- Respondents believe that the corruption phenomenon affects the business environment, they also believe that, in order to effectively combat tax fraud and evasion, the State should create clear legislation, set the level of taxes at a bearable level, use public money to a responsible level, fight against corruption, and only afterwards should carry out checks for those who do not comply;
- At the same time, they believe that in order to have a healthy tax morale and a high degree of voluntary compliance, public money must be transparently and correctly used, and the tax apparatus must be transparent, fair, free from corruption;
- Also, most respondents are very cautious in applying tax optimization measures, thus not assuming additional risks.

Study on the Econometric Analysis of the Relationship between Real Economic Growth, Tax Burden and Shadow Economy.

Given the results obtained from the sociological survey, carried out on the perception of tax evasion and the factors that determine it among taxpayers, we have determined the existing economic relations:

- ✓ between real economic growth,
- ✓ tax burden (adjusted with GDP deflator),
- ✓ shadow economy (expressed in real terms),

using a linear regression by the Stepwise Backwards method.

Data used are the annual time series between 1995-2017, from

- INSSE Bases (for GDP and GDP deflator values),
- Databases provided by MEDINA and SCHNEIDER (2019),
(for percentages in the shadow economy),
- EUROSTAT databases (for tax burden).

In order to obtain a better image of the phenomenon, we have also performed cross regressions, and in the cross analysis, we have also resorted to step analysis, an analysis indicating which is the most important variant.

The results of the econometric study indicate the following:

- tax burden affects the shadow economy.

Thus, the increase of tax burden can lead to the development of the underground economy, between the two variables being a strong link from a statistical point of view (the increase by one percent of the tax burden determines the 0.536 percent increase of the shadow economy in the following year).

- a strong correlation was also determined for the current values of economic growth and tax burden.

Obviously, economic growth instantly leads to an increase in collection. At the same time, an increase in the collection of taxes and fees currently leads to economic growth, when the shadow economy emerges.

- at the same time, a statistically significant link has been established between the real shadow economy and tax burden.

- the lack of a strong statistical link has been determined between economic growth and the shadow economy.

Using data provided by Medina and Schneider (2019), in terms of shadow economy (percentages) and GDP/capita. From the World Bank database, we have statistically estimated the link between the underground economy and GDP/capita for 118 States in 2017, both of them being expressed in logarithms. Thus, we can see a strong statistical link between the size of shadow economy and living standards.

These could be a consequence of the efficiency of governments and the control of corruption, which can contribute to a strong economic development and a low level of tax evasion, as taxpayers believe that public money is properly spent, that public services are high quality and that private interests do not prevail.

The Government Efficiency Index reflects perceptions on the quality of public services, the independence of services from political pressures, the quality level of policy implementation and how credible the government's commitment to these policies is.

The Corruption Control Indicator reveals the opinions on the degree to which public power is used for private gain, more precisely how much personal interest prevails.

The correlation results indicate that these two indicators could underlie the statistical link between shadow economy and living standards.

Therefore, the efficient and correct spending of public money and better control over the evasion process can lead to a reduction in tax evasion. These involve reducing corruption, efficient spending, quality public goods and services, but also effective control strategies.

Studies show that tax burden influences the size of the shadow economy. But it is not the only determining factor, governments' efficiency and corruption control are very important factors of shadow economy. In contrast, the evolution of the economy and the living standard do not have a statistically significant impact.

- The fourth chapter, entitled *International Tax Optimization*, shows from a conceptual perspective the notion of tax optimization in terms of tax planning. Tax havens and offshore centres, as well as transfer pricing are tax planning tools, a theme extensively developed in this chapter.

Against the background of the fight against tax evasion and fraud, phenomena sanctioned by tax and criminal law, tax optimization through offshore centres/tax havens is an alternative to reduce tax burden for taxpayers, free of authorities and sanctioning regime.

The greater the efforts of national authorities to combat tax evasion, the more internationally there is the erosion of tax base by transferring taxable assets to areas with low tax transparency and/or low/no taxation.

These forms of tax optimization are legislatively supported by offshore authorities, and encouraged by the existence of high-level economic and legal advisory services. Since, in our opinion, tax optimization schemes represent the future forms of tax burden relief against the background of economic globalisation, the fight against the artificial transfer of taxable assets to tax-friendly areas must be worldwide supported by most States. This can be achieved, firstly through international cooperation, and secondly through the fiscal sanctioning of these transactions, the taxation being done at the transaction real level.

States that offer and support these forms of tax optimization must also be determined to open up their international cooperation policy, both in terms of banking and economic secrecy, thus increasing the transparency of economic operations.

In this respect, the tax policy adopted in Romania in recent years has undergone major changes involving changes in the tax legislation. Tax changes have targeted several objectives, including tax avoidance strategies, a tool preferred by large corporations, but with negative effects on budgeted revenues.

The adoption of BEPS plan, on tax base erosion and profit transfer, profit taxation in the jurisdictions where it creates added value, imposes real reconfigurations of tax strategies on multinationals, unprecedented implications on groups, which must review the entire holding scheme.

In this respect, it is not irrelevant how offshore jurisdictions will respond to these changes, as their interests are directly affected.

- The fifth chapter, entitled *Practical Aspects Regarding Tax Evasion and Tax Optimization. Case Studies and Trends*, presents a series of typologies for achieving optimization and tax evasion, encountered in practice, with the aim of creating a practical image on creativity shown by taxpayers. At the same time, by presenting practical examples of the mechanisms for circumventing tax legislation, we have tried to support both practitioners and doctrinaires alike. Also, by disseminating some cases encountered in practice in the open environment, we aimed to discourage such practices from taxpayers.

The case studies and the trends presented synthetically and schematically aim at:

- intra-community acquisitions;
- understatement of goods in customs;
- taxation of excisable products;
- transactions through OFFSHORE centres;
- the field of creative accounting;
- disguised remuneration of labour force under a favourable tax regime;
- changing the tax regime;
- recording fictitious operations, prejudicial to the environmental fund;
- management services in the field of transfer pricing;
- international transfer pricing.

In the final part we have presented the summary of conclusions, personal contributions and subsequent developments on *Tax Optimization Versus Tax Evasion given the Premise That Romania is a Member Country of the European Union*.

OVERALL CONCLUSIONS, PERSONAL CONTRIBUTIONS AND FURTHER DEVELOPMENTS

Through the scientific approach carried out, we wanted to create an accurate picture, both from a theoretical and practical perspective, of the phenomenon by which taxpayers, payers of taxes and duties, reduce their tax burden.

In order to combat this phenomenon, we considered it appropriate to initiate our research, by addressing the main defining concepts of the tax system and drawing its coordinates, followed by identifying the factors that determine the reduction of taxable assets, and then determine the boundary between tax evasion and tax optimization, between lawful and unlawful. Thus, if in the case of tax evasion, we may bring into question the entailment of criminal or material liability, in the case of tax optimization we identify various ways of circumventing the law in a manner accepted, sometimes even by the legislator, ways free of authorities and, implicitly, of the sanctioning regime, creating the alternative of reducing the tax burden for taxpayers.

The importance of studying tax evasion as a mass phenomenon, as well as that of tax optimization, lies in the fact that these are phenomena that cannot be stopped/eradicated, their

occurrence being observed since the “birth” of taxes and duties on the existence of which they will depend, on one hand, the existence of the State, and on the other, that of the evasionist phenomenon.

Also, these phenomena are important in the context of economic globalisation, the existence of the single market, non-harmonised national tax laws, as well as in the offering context of some territories with low taxation and permissive tax laws, which want to attract new taxpayers under the conditions of practicing their minimum taxation.

The contributions brought through the scientific approach will show their usefulness in the research area and professionally. The research results are concentrated in works and studies, disseminated, either on the occasion of conferences in the tax and economic fields, or published in specialised journals at national and international level.

The fight against tax evasion and the forms of tax optimization, as presented in the literature, is of particular importance in the context of COVID-19 health crisis, a crisis that has also created economic instability and tensions. COVID-19 health crisis determined in the first phase, the decrease of economic activities, or even the forced cessation on certain sectors of activity, which had the effect of increasing the budget deficit, as well as the degree of indebtedness as a result of the need to finance budget expenditures.

From the perspective of business environment, directly affected by the two crises, economic and health ones, as well as social restrictions that limited or prevented travelling to work, it was necessary to make managerial decisions to reduce costs by market participants, amid the reduction of profits and revenues, cost reduction, implicitly tax cost reduction, this being able to be achieved also by increasing the inclination towards tax evasion or optimization.

The high level of specialization of evasionist practices implies the need to combat it with the same degree of professionalism and knowledge, the main resource in this regard being the human one, its specialization depending on how to solve the causes. At the same time, solving the cases of tax evasion and recovering the damages brought to the State budget with maximum efficiency and in the shortest possible time, requires a sum of inter-institutional efforts connected in real time, as well as the establishment of specialized tax offices.

The tax evasion phenomenon often coexists with other economic crimes, such as money laundering or corruption, so that the fight against tax evasion must also target these related crimes.

As prophylactic measures, we believe that the tax system must operate in a transparent manner, through communication with taxpayers on possible irregularities for voluntary correction

and compliance, as well as on the granting of benefits (exemptions-facilities) in the case of correcting, declaring and paying, at its own initiative, the possible differences of taxes and duties due to the State budget.

We consider that these measures have an impact on the taxpayer's tax morale, discouraging a possible inappropriate tax behaviour, as well as in forming a healthy tax conduct and morale.

In this context, we consider that there is a need for a tax apparatus that, in a transparent, correct and efficient way, shall take measures to prevent and combat tax evasion, both directly, by improving risk analysis, identifying risk factors in real time, in order to discover tax evasion and to recover the damages, in the shortest possible time.

Also, in the legislative plan, from the perspective of legal provisions as well as the application of sanctions by the control body, it is required that these be followed:

- correlating the degree of danger with the sanctions applied (the law should provide for gradual sanctions);
- perfecting the relations with other competent institutions (concentrating the efforts of the institutions with control prerogatives and not only);
- taking measures to increase the investigative capacity (reasoning and professional maturity);
- supporting voluntary compliance and supporting payment compliance.

As tax optimization schemes represent, in our view, the future of ways to reduce the tax burden amid economic globalization, the fight against the artificial transfer of taxable assets to tax-friendly areas must be globally supported by most States. This can be achieved, firstly through international cooperation, and secondly through tax sanctioning of these transactions, taxation needing to be done at the actual level of transaction.

Similarly, the States offering and supporting these forms of fiscal optimization must be determined to open their policy of international cooperation, both in terms of banking and economic secrecy, thus increasing the transparency of economic operations.

Regarding the fight against tax evasion and aggressive tax optimization, both at EU and at global scale, international cooperation plays a key role in the exchange of information between tax administrations of the member States.

In the field of taxation, there are national tax policies at Member State level, which differ from one Member State to another, but the tendency to harmonise them, together with international cooperation, is the most effective way of combating international tax fraud and evasion.

At the application level, personal contributions consist of:

- a. conducting a quantitative, empirical research on the impact and determinants of tax evasion and corruption, starting from the idea that the basic theoretical model of tax evasion depends on individual choice under the uncertainty whether or not to comply with the legal tax liability;
- b. elaboration of an econometric study that established the existing relations between the real economic growth, tax burden, shadow economy;
- c. elaboration of an econometric study regarding shadow economy and GDP/capita;
- d. presentation of practical aspects regarding tax evasion and tax optimization.

The typologies presented for reducing tax burden aim:

- to create opportunities to diversify control methods by observing evasionists' tendencies;
- to open up opportunities for easier identification of evasionist practices.

The final objective of this study aims at initiating and conducting future research and legislative proposals on:

- increasing taxpayers' voluntary compliance and fiscal morale;
- increasing taxpayers' trust in the tax apparatus and the way in which public money is used, by offering quality public goods and services, in a fair way;
- creating control strategies that discourage the evasionist phenomenon, thus ensuring taxation certainty by example;
- identifying tax evasion cases in real time, solving them as quickly as possible and recovering the damages brought to the State budget;
- increasing both national and international tax transparency, as well as harmonising national tax policies;
- tax sanctioning of tax optimization aggressive forms by refining the legislative framework;
- increasing inter-institutional and international cooperation;
- presenting the identified case studies and trends in open source regarding tax evasion and tax optimization facts, observing tax secrecy and the benefit of the

doubt, both to discourage taxpayers to resort to such practices, and to increasing the existing staff's training in the tax apparatus.

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Legislation

a) At EU Level:

151. Directiva (UE) 2016/1164 prevenirea evaziunii fiscale de către companii ;
152. Directiva (UE) 2018/2057 a Consiliului din 20 decembrie 2018;
153. Directiva 2009/132/CE a Consiliului din 19 octombrie 2009 ;
154. Directiva 2008/9/CE a Consiliului din 12 februarie 2008 ;
155. Directiva 2007/74/CE a Consiliului din 20 decembrie 2007 ;
156. Directiva 2006/112/CE a Consiliului din 28 noiembrie 2006 privind sistemul comun al taxei pe valoarea adăugată ELI: <http://data.europa.eu/eli/dir/2006/112/2019-01-16>;
157. Directiva (UE) 2018/2057 a Consiliului din 20 decembrie 2018, Regulamentul (UE) nr. 904/2010 al Consiliului din 7 octombrie 2010 privind cooperarea administrativă și combaterea fraudei în domeniul taxei pe valoarea adăugată ;
158. Directiva 2009/132/CE a Consiliului din 19 octombrie 2009, Directiva 2008/9/CE a Consiliului din 12 februarie 2008 , Directiva 2007/74/CE a Consiliului din 20 decembrie 2007 ;
159. Regulamentul (UE) nr. 904/2010 al Consiliului din 7 octombrie 2010 privind cooperarea administrativă și combaterea fraudei în domeniul taxei pe valoarea adăugată.

b) At National Level:

160. Legea 207/2015 privind Codul de Procedură Fiscală publicată în M.O, Partea I, nr. 547/2015, cu modificările și completările ulterioare;
161. Legea nr.129/2019 pentru prevenirea și combaterea spălării banilor și finanțării terorismului, precum și pentru modificarea și completarea unor acte normative, Text publicat în Monitorul Oficial, Partea I nr. 589 din 18 iulie 2019. În vigoare de la 21 iulie 2019;
162. Legea nr. 227/2015 privind Codul fiscal, publicată în M.Of., Partea I, nr.688/10.09.2015, actualizată.
163. Legea nr. 241 din 15 iulie 2005 pentru prevenirea și combaterea evaziunii fiscale, publicat în M. Of. nr. 672 din 27 iulie 2005 Emitent – Parlamentul României;
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165. Legea nr. 87/1994 pentru combaterea evaziunii fiscale- Text publicat în M.Of. al României în vigoare de la 23 noiembrie 1994 până la 25 august 2005, fiind abrogată (prin art.16) și înlocuită prin Legea 241/2005;
166. Codul Vamal din 2006 publicat în Monitorul Oficial, Partea I nr. 350 din 19 aprilie 2006, în vigoare de la 18 iunie 2006 ;
167. OUG nr. 114/2018 din 28 decembrie 2018 privind instituirea unor măsuri în domeniul investițiilor publice și a unor măsuri fiscal-bugetare, modificarea și completarea unor acte normative și prorogarea unor termene Emitent: Guvernul României publicată în: M. Of. nr. 1116 din 29 decembrie 2018 ;

168. OUG nr. 193 din 12 decembrie 2002 privind introducerea sistemelor moderne de plată, publicat în Monitorul Oficial nr.942 din 23 decembrie 2002;
169. OUG nr. 196/2005 privind Fondul pentru mediu publicată 22-dec-2005 Emitent: Guvernul României;
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175. Raport de performanță al Agenției Naționale de Administrare fiscală pentru anii 2010-2018 ;
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177. Procedurile de import: deficiențele cadrului juridic și aplicarea ineficace afectează interesele financiare ale UE available at Raportul de țară al României din 2017 care însoțește documentul Comunicare a Comisiei către Parlamentul European, Consili, Banca Centrală Europeană și Eurogrup;
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