

## Emphasizing the Coercive Side of the Anti-Tax Evasion Rules

Cristina Lazăr

“Ovidius” University of Constanta, Faculty of Economic Sciences, Romania  
[lazarcristinam@yahoo.com](mailto:lazarcristinam@yahoo.com)

Ionel Bostan

“Stefan cel Mare” University of Suceava, Doctoral School of Economics, Romania  
[ionel\\_bostan@yahoo.com](mailto:ionel_bostan@yahoo.com)

### Abstract

*Our work highlights those normative and procedural changes aimed at preventing and combating tax evasion in the Romanian economic landscape. Referring to the most recent ones, we demonstrate that the legislator has sought (even if not achieved at the desired level) to create a business-friendly and fair environment, fostering the economic development of companies by protecting them against unfair competition from those who violate tax laws. This also encompasses the modernization of fiscal administration activities, primarily targeting increased revenue collection, among other goals. Our approaches focus on recent findings in combating tax evasion and fraud in Romania, closely associated with significant references to anti-evasion rules adopted within the context of ensuring Romania's long-term financial sustainability.*

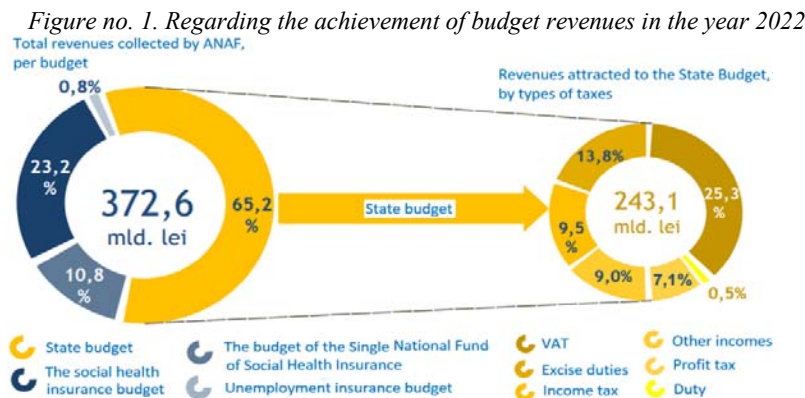
**Key words:** fiscal policy, tax evasion/fraud, recent findings in combating tax evasion, anti-tax evasion rules

**J.E.L. classification:** H26, H32, H69, K14, K34

### 1. Introduction

The European Commission has initiated the excessive deficit procedure for Romania due to exceeding the ESA deficit of 3% of GDP in 2019. The adjustment plan in the Convergence Program 2022-2025 establishes that the respective deficit should not exceed 8% of GDP in 2021, 6.2% of GDP in 2022, and 4.4% of GDP in 2023 (RG, 2023). To finance the government's measures and comply with deficit limits, it's necessary to reduce expenses and intensify activities against tax evasion.

For the year 2022, budget revenues - related to taxes and duties - are presented in Figure 1.



Source: (SGG, 2020)

The budget deficit was 81.01 billion lei, equivalent to 5.68% of GDP, below the target of 5.74% of GDP set in the November 2022 revision ([Economed.ro](http://Economed.ro), 2023). The plan outlined in the Convergence Program 2022-2025 establishes a maximum budget deficit of 4.4% of GDP for 2023. The budget execution in the first three quarters of the year, with revenues below expectations, necessitates restrictions to meet this deficit limit. Without urgent measures to limit expenses, there's a risk of surpassing the deficit target, affecting the costs of deficit financing and funds allocated to investments from the Cohesion Policy and the National Recovery and Resilience Plan. For European funds allocated to the Cohesion Policy 2021-2027, there are penalties, including partial suspension in case of non-compliance.

National legislation aims to create a fair business environment, protecting companies from unfair competition and modernizing tax administration for more efficient revenue collection. A suitable legislative framework strengthens compliance with taxation, ensures swift and efficient collection of unpaid taxes, and penalizes evasive behavior, reinforcing fiscal discipline.

In our work, we focus on normative and procedural changes to combat tax evasion, crucial for adhering to tax laws. These measures target those attempting to circumvent fiscal laws through fraud or non-payment.

## **2. Theoretical background on the magnitude and effects of tax evasion**

Firstly, let's specify that, from a theoretical perspective, tax evasion is „the means by which economic entities respond to fiscal pressure when it exceeds a certain threshold considered necessary for initiating, maintaining, and developing business or any lucrative activity, as well as in connection with their current assets or incomes” (Dinga, 2008). Law 87/1994 stipulates that tax evasion means „the evasion, by any means, in whole or in part, of paying taxes, duties, and other amounts due to the state budget, local budgets, the social security budget, and extrabudgetary special funds, by Romanian and foreign individuals and legal entities, referred to as taxpayers” (RP, 1994).

This definition, with slight variations in wording, appears in numerous editorial works and articles on the subject (Florescu et al., 2013; Anitei & Lazar, 2014; Bostan, 1997, 2017, 2023; Costea, 2019; Drosu-Saguna & Radu, 2016). Law no. 241/2005 for the prevention and combating of tax evasion clearly establishes the activities that taxpayers must carry out and the tax obligations that must be respected for full compliance with the law.

As a phenomenon, tax evasion occurs both at the national and international levels, representing „the evasion, by any means, in whole or in part, of payment of taxes, duties, and other amounts due to public budgets” (Creeaza.com, 2014). In Romania, a substantial legislative framework has been implemented to reduce the negative impact of tax evasion. However, previous assessments of the underground economy indicate that it represents a significant portion of the Gross Domestic Product, estimated at approximately 1/5, while other assessments suggest figures between 35 and 40 billion euros annually (RP, 2012).

Not all mentioned financial resources are attributed to tax evasion, but it can be assumed that these „contribute to corruption, fuel social inequality, and undermine public trust in market economy mechanisms” (Bradu & Preda, 2022). Hence, substantial strengthening of fiscal discipline, the establishment of more severe sanctions, and an expansion of state institutions' actions in prevention are important.

The sanctioning regime we refer to has been sufficiently severe until the year 2023 [Ex. Law 241/2005 for the prevention and combating of tax evasion, Art. 3 „Constitutes an offense punishable by imprisonment from 6 months to 5 years for a taxpayer who intentionally or through negligence fails to restore destroyed accounting documents within the deadline indicated in the control documents”; Art. 4 „Constitutes an offense punishable by imprisonment from 1 year to 6 years for the unjustified refusal of a person to present legal documents and assets from their patrimony to competent authorities, to hinder financial, fiscal, or customs checks, within a maximum of 15 days from the summons”; Art. 5 „Constitutes an offense punishable by imprisonment from 1 year to 6 years for obstructing, in any form, competent authorities from entering premises, facilities, or land, under conditions provided by law, for the purpose of conducting financial, fiscal, or customs checks.” (RP, 2005), but, through Law no. 296/2023 on certain fiscal-budgetary measures to ensure Romania's

long-term financial sustainability (RP, 2023), new penalties have been introduced, which we emphasize in the second part of this work.

### 3. Research methodology

The research on this topic („Underlining the coercive side of the anti-tax evasion rules”) is grounded in an extensive review of legislative materials, particularly the prevailing regulatory framework applicable to fiscal control, combating, and preventing tax evasion and fraud in Romania.

Simultaneously, we considered supporting annotations within the normative acts in this field (Law no. 55/2021 amending and supplementing Law no. 241/2005 on the prevention and combating of tax evasion; Law no. 207/2015 regarding the Fiscal Procedure Code, etc.), along with specific bibliographic works focused on the same theme.

Furthermore, some of our assertions draw from reports developed and published by the Ministry of Finance (ANAF). Additionally, references were made to the Best Practices Guide in combating tax evasion crimes (Crişan et al., 2015); Tax Control Manual REFORM/SC2022/039 (ANAF, 2023b); Guide for tax inspection (ANAF, 2022).

### 4. Findings

#### 4.1. Recent findings in combating tax evasion and fraud in Romania

In Romania, despite rigorous anti-tax evasion legislation, „the socio-economic phenomenon of tax evasion has escalated in recent years, emerging as the most substantial offense leading to criminal investigations against companies. In 2020, the VAT deficit reached the highest levels in the European Union (approximately 34%)” (Stancu, 2021). This scenario persists despite improvements in the organization and operation of the primary control structures within ANAF in the recent period (Table 1).

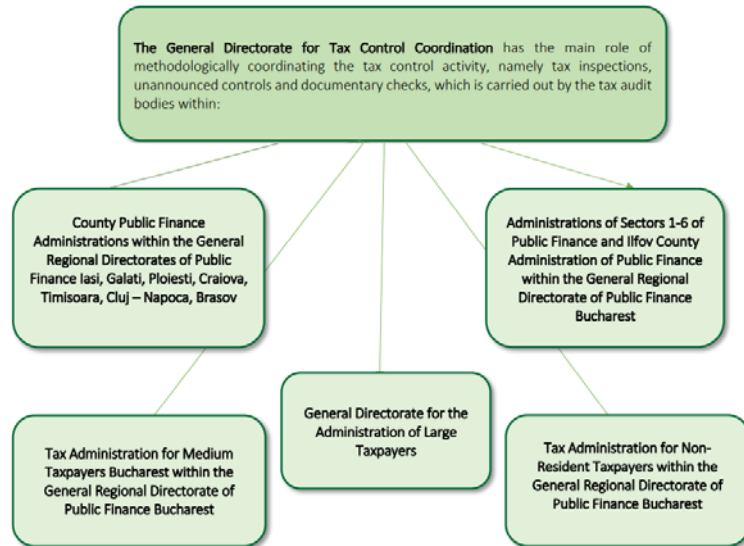
*Table no. 1. Control structures within ANAF, categories of audited taxpayers, and main types of audits that can be conducted*

CONTROL BODIES	THE MAIN TYPES OF CONTROL CARRIED OUT	CONTROLLED TAXPAYER
General Directorate for the Administration of Large Taxpayers	<ul style="list-style-type: none"> <li>• Tax inspection</li> <li>• unannounced control</li> <li>• documentary check</li> </ul>	Large taxpayers
General Regional Directorate of Public Finance Bucharest – Tax Administration for Non-Resident Taxpayers	<ul style="list-style-type: none"> <li>• Tax inspection</li> <li>• unannounced control</li> <li>• documentary check</li> </ul>	Non-resident taxpayers
Tax inspection body for medium taxpayers within the County Public Finance Administrations / Tax Administration for Medium Taxpayers Bucharest	<ul style="list-style-type: none"> <li>• Tax inspection</li> <li>• unannounced control</li> <li>• documentary check</li> </ul>	Medium taxpayers
Tax inspection body within the county/sector administrations of public finances	<ul style="list-style-type: none"> <li>• Tax inspection</li> <li>• unannounced control</li> <li>• documentary check</li> <li>• Verification of personal tax situation</li> </ul>	Small taxpayers, including individuals
General Directorate for Tax Anti-Fraud	<ul style="list-style-type: none"> <li>• anti-fraud control, and</li> <li>• documentary check</li> </ul>	Any taxpayer
General Directorate for Individuals’ Income Control	<ul style="list-style-type: none"> <li>• Verification of personal tax situation</li> <li>• unannounced control</li> <li>• documentary check</li> <li>• Partial tax inspection on income tax</li> </ul>	Natural persons
General Regional Directorates of Public Finance – Tax verification services	<ul style="list-style-type: none"> <li>• Personal tax status check</li> <li>• documentary check</li> </ul>	Natural persons

Source: (ANAF, 2023b)

In practice, fiscal control can be found in forms such as Tax Inspection, Documentary Verification, Unannounced Control, Anti-Fraud Control, and Personal Tax Situation Check. Concerning tax inspection, unannounced control, and documentary verification, the relevant structures within ANAF (for control activities) are depicted using Figure 2.

Figure no. 2. The relevant structures within ANAF where tax inspection, unannounced control, and documentary verification activities are conducted



Source: (ANAF, 2023b)

On December 31, 2022, the number of registered taxpayers was 1,906,698, out of which 389,165 were fiscally inactive. Of the total, 1,293,296 were legal entities, and 613,402 were engaged in independent activities (ANAF, 2023c).

Information regarding tax inspection and combating tax fraud activities, along with the results obtained in 2022 compared to 2021, are presented in Tables 2 and 3. As a result of the conducted checks – 34,991 verifications performed on taxpayers (26,056 on legal entities and 8,935 on individuals, out of which 24,459 were tax inspections, 17,411 on legal entities, and 7,048 on individuals) – additional amounts totaling 2,806.1 billion lei were identified (2,629.5 billion lei for legal entities and 176.6 million lei for individuals; out of this amount, 2,743.7 billion lei represented primary obligations) (ANAF, 2023a).

Table no. 2. Tax inspection activity (2022 compared to 2021)

Indicator name	The year 2022	Comparison to the achievements of 2021 (%)
Number of verifications conducted	34 991	106.4
Additional obligations established (million lei)	2 806.1	56.1
Number of fines imposed	2 284	97.8
Value of fines imposed (million lei)	6.2	93.9
Number of criminal complaints filed	238	68.6
Value of damages (million lei)	457.2	58.4
Value of precautionary measures (million lei)	243.1	23.1

Source: (ANAF, 2023c)

Additionally, 17,303 documentary verifications were carried out on both legal and natural persons, leading to the identification of additional amounts totaling 554.2 million lei and the implementation of 326 precautionary measures amounting to 243.1 million lei. Simultaneously, the fiscal loss was reduced by the sum of 1,848.1 billion lei.

In 2022, „in the domain of discovering and combating tax evasion, anti-fraud inspectors quantified/estimated fiscal implications (representing VAT, taxes, social and health contributions, other receivables) totaling 1,038.6 million lei (of which 41% represents VAT)” (ANAF, 2023a).

Table no. 3. Fiscal anti-fraud activity (2022 compared to 2021)

Indicator name	The year 2022	Comparison to the achievements of 2021 (%)
Number of inspections conducted	35 659	136.1
Number of fines imposed	18 176	146.2
Value of fines imposed (million lei)	105.7	119.6
Estimated value of asset confiscations and amounts (million lei)	28.2	320.5
Number of activity suspensions	462	74.3
Number of criminal complaints	194	64.5
Value of damage related to criminal complaints (million lei)	575.5	72.5
	102.8	49.1

Source: (ANAF, 2023c)

It should be noted that the voluntary compliance rate in meeting tax obligations (in terms of value), including partial payments, was 86.2%, compared to 85.5% in 2021 (a 0.7% increase).

However, the voluntary filing rate of tax returns, across different tax types, stood at 94.26%, a decrease from 94.53% recorded in 2021.

## 4.2. Anti-evasion rules within the context of measures ensuring long-term financial sustainability

### 4.2.1. Some provisions included in Law no. 55/2021 amending Law no. 241/2005 for the prevention and combating of tax evasion

Law no. 55/2021 amended Law no. 241/2005 on the prevention and combating of tax evasion by eliminating the causes for reducing prison sentences and introducing the alternative primary penalty of fines for offenses under articles 8 and 9 (Figure 3):

Figure no. 3. The alternative main penalty of the fine for certain tax offences



**Article 8:** (1) It constitutes an offense punishable by imprisonment from 3 to 10 years and the deprivation of certain rights or a fine for a taxpayer's bad faith determination of taxes, fees, or contributions, resulting in the unauthorized receipt of sums of money as refunds or reimbursements from the consolidated general budget or compensations owed to the consolidated general budget. (2) It constitutes an offense punishable by imprisonment from 5 to 15 years and the deprivation of certain rights or a fine for association aimed at committing the offense referred to in paragraph (1). (3) Attempted acts as provided in paragraphs (1) and (2) are punishable.

**Article 9:** (1) The following acts committed to evade fulfilling tax obligations constitute tax evasion offenses and are punishable by imprisonment from 2 to 8 years and the deprivation of certain rights or by the following fine: (a) concealing assets or taxable sources; (b) wholly or partly omitting the highlighting of commercial operations carried out or income generated in accounting records or other legal documents; (c) highlighting expenses not based on real transactions or presenting other fictitious operations in accounting records or other legal documents; (d) altering, destroying, or concealing accounting documents, memories of electronic fiscal cash registers or marking devices, or other data storage means; (e) maintaining dual accounting records using writings or other data storage means; (f) avoiding financial, fiscal, or customs checks (...). (2) If the acts provided in paragraph (1) caused damage exceeding EUR 100,000, in the national currency equivalent, the minimum limit of the sentence prescribed by law and its maximum limit shall be increased by 5 years. (3) If the acts provided in paragraph (1) caused damage exceeding EUR 500,000, in the national currency equivalent, the minimum limit of the sentence prescribed by law and its maximum limit shall be increased by 7 years.

Source: (RP, 2005)



According to Article 10, paragraph (1), first thesis of Law no. 241/2005, subsequently amended, if during the criminal investigation or trial, the caused damage is fully covered and does not exceed the amount of EUR 100,000, in the national currency equivalent, a fine can be imposed (within the general limits, with a maximum of 200,000 lei), and the judge has the discretion to decide on imprisonment (within the special limits of 5-15 years). As noted by a prominent expert in tax legislation (Stancu, 2021), considering the second thesis of the same paragraph, only the fine penalty will be applied if the damage caused and recovered under the same conditions does not exceed the amount of EUR 50,000, in the national currency equivalent. Thus, this amendment regulated a special situation of optional or mandatory application of the primary penalty of a fine. Moreover, it is evident that the primary penalty of a fine cannot be applied in cases of damages exceeding EUR 100,000 or in the case of uncovered damages, and it can only be imposed in the two aforementioned situations.

In the case of committing tax evasion offenses mentioned in Article 8 or Article 9 of Law no. 241/2005, Article 10, paragraph (11) regulates an exemption from punishment („if, during the criminal investigation or before the pronouncement of a final court decision, the damage caused by the offense, increased by 20% of the base for calculation, plus interest and penalties, is fully covered, the offense shall not be punished, applying the provisions of Article 16, paragraph (1), letter h) of Law no. 135/2010 on the Criminal Procedure Code, with subsequent amendments and completions”).

It is worth noting that according to paragraph (12) of Article 10, both the special situation of applying the primary penalty of a fine and the exemption from punishment apply to all defendants, even if they did not contribute to covering the damage (Stancu, 2021). In the previous version of Article 10, paragraph (1), the special situation of reducing the penalty referred to „fully meeting the claims of the civil party,” and in the new regulation, it refers to the „full coverage of the caused damage”, a regulation that was in force between 2005 and 2014 in the initial form of Law no. 241/2005. Individuals convicted of a criminal fine are affected by Article 12 of the same law on the prevention and combating of tax evasion, being prohibited from becoming founders, administrators, directors, or legal representatives of the company, and if they were elected to these positions, they are removed, and they are subject to other prohibitions established by the court decision, with the criminal fine representing a form of conviction.

#### *4.2.2. Provisions included in Law no. 296/2023 regarding certain fiscal-budgetary measures for ensuring Romania's long-term financial sustainability*

Recently (Q3/2023), a regulatory framework has been developed aimed at more efficiently combating tax evasion. Here we outline some highlights indicating a significant tightening of measures to combat the discussed phenomenon (Figure 4).

*Figure no. 4. Measures to prevent and combat illicit economic activities*

„(...) (4) Economic activities are prohibited for individuals not registered for tax purposes, including during periods of suspension. (5) It is prohibited to engage in economic activities with goods lacking origin documents (...) regardless of their location during transportation, storage, or commercialization (...); (8) Cash and cash equivalents without legal provenance are assimilated with goods whose origin is undocumented (...); (9) Non-compliance with provision 4 constitutes a misdemeanor and is punishable with a fine ranging from 2,000 lei to 15,000 lei for individuals and from 5,000 lei to 35,000 lei for legal entities; (10) Goods intended, used, or resulting from the misdemeanor defined in provision 9, along with money and assets obtained through the misdemeanor, shall be confiscated; (11) Failure to comply with provision 5 constitutes a misdemeanor and is punishable with a fine ranging from 2,000 lei to 15,000 lei for individuals and from 5,000 lei to 30,000 lei for legal entities (...); (12) Goods intended, used, or resulting from the misdemeanor defined in provision 11 shall be immobilized for the purpose of confiscation under the conditions stipulated in provision 14, letter b); (13) If, within a 12-month period from the application of the last penalty for the misdemeanor described in provision 11, the offender commits a new misdemeanor from the category described in provision 11 for which they have been penalized, a fine ranging from 4,000 lei to 30,000 lei applies for individuals and from 10,000 lei to 60,000 lei for legal entities, along with an additional penalty consisting of the suspension of their activity, including transportation, storage, and/or commercialization, for a period of up to 15 days (...); (14) Upon finding the misdemeanor described in provision 11, the reporting officer shall draw up a record of identification and penalization of the misdemeanors, ordering: (a) the application of the main penalty stipulated in provision 11; (b) the provisional immobilization of assets used or intended to be used for the misdemeanor described in provision 11, along with money and assets obtained through the misdemeanor, for a maximum period of 24 hours. In the same report, the reporting officer informs the offender that they have 24 hours to provide documents proving the legal nature of the assets and that after this period, assets not justified will be confiscated; (c) the application of the suspension penalty stipulated in provision 13 (...).”



Source: (RP, 2023)

We note that the immobilized assets remain in the possession of the offender until their status is clarified, either until the temporary cessation of the immobilization measure or until their definitive confiscation. These assets are handed over to the control authority, and the offender is responsible for maintaining their integrity and condition, required to take all necessary measures to prevent any negative impact on the environment until the expiration of the 24-hour period or until delivery to the control authority.

According to the same law, the stored assets (due to the risk of theft and to prevent possible loss of confiscation) are considered abandoned if the offender does not claim them within three months from the date of communication or delivery of the record of cessation of the immobilization measure.

## 5. Conclusions

We analyzed the recent legislative and procedural changes aimed at combating tax evasion in the economic context of Romania. These changes hold particular importance as they concern those attempting to avoid tax payment through fraud or non-payment, fundamental aspects for the functioning of a democratic state.

Though the legislation aimed (albeit not entirely successfully) to create a fair and business-friendly environment, promoting economic growth by safeguarding companies against unfair competition from those violating fiscal rules, there is still room for modernizing the tax administration. Our focus highlighted anti-evasion norms in the context of measures to ensure Romania's long-term financial stability, including some provisions from Law No. 55/2021, amending Law No. 241/2005 on the prevention and combating of tax evasion.

We observed that despite a relatively stringent legislative and procedural framework, the voluntary compliance rate with tax obligations, including partial payments, was only 86.2% in 2022. Additionally, the voluntary filing rate for tax declarations decreased to 94.26%, down from 94.53% in 2021. As a result of the 2022 inspections (34,991 checks on corporate and individual taxpayers), additional amounts totaling 2,806.1 million lei were identified, of which 2,629.5 million lei were from corporate taxpayers and 176.6 million lei from individuals. In the same year, anti-fraud inspectors estimated fiscal implications totaling 1,038.6 million lei (of which 41% represented VAT) in efforts to identify and combat tax evasion.

An appropriate regulatory framework, continuously evolving in Romania, contributes to strengthening fiscal responsibility, efficiently and promptly collecting unpaid taxes, and critically, penalizing evasion behavior and reinforcing fiscal discipline.

As a future research direction, we aim to analyze the extent to which Law No. 296/2023, concerning certain fiscal-budgetary measures for ensuring Romania's long-term financial sustainability, has influenced reducing tax evasion and increasing budget revenues collection.

## 6. References

- ANAF/Agenția Națională de Administrare Fiscală [National Agency for Fiscal Administration]. 2023a. *Raport de performanță pe anul 2022 [Performance report for the year 2022]*, [online]. Available at: [https://static.anaf.ro/static/10/Anaf/Informatii\\_R/Raport\\_performanta\\_2022\\_V6.pdf](https://static.anaf.ro/static/10/Anaf/Informatii_R/Raport_performanta_2022_V6.pdf) [Accessed on July 22, 2023].
- ANAF. 2023b. *Tax control manual REFORM/SC2022/039*, [online]. Available at: [https://static.anaf.ro/static/10/Anaf/Informatii\\_R/inspectie\\_fiscala/Manual\\_de\\_control\\_fiscal\\_versiune\\_%20finala\\_EN\\_29\\_09\\_2023.pdf](https://static.anaf.ro/static/10/Anaf/Informatii_R/inspectie_fiscala/Manual_de_control_fiscal_versiune_%20finala_EN_29_09_2023.pdf) [Accessed on August 21, 2023].
- ANAF, 2023c. *Buletin statistic fiscal, pe Trimestrul IV 2022 [Fiscal statistical bulletin, for Quarter IV 2022]* [online]. Available at: [https://static.anaf.ro/static/10/Anaf/Informatii\\_R/Buletin\\_statistic\\_fiscal4\\_2022.pdf](https://static.anaf.ro/static/10/Anaf/Informatii_R/Buletin_statistic_fiscal4_2022.pdf) [Accessed on August 21, 2023].
- ANAF/Direcția Generală Coordonare Inspecție Fiscală [General Directorate of Fiscal Inspection Coordination]. 2022. *Ghid pentru inspecția fiscală [Guide for fiscal inspection]*, [online]. Available at: [https://static.anaf.ro/static/10/Anaf/Informatii\\_R/inspectie\\_fiscala/QW24\\_v2\\_final\\_ghid\\_1.pdf](https://static.anaf.ro/static/10/Anaf/Informatii_R/inspectie_fiscala/QW24_v2_final_ghid_1.pdf) [Accessed on August 29, 2023].
- Anitei, N.C., & Lazar, R.E. 2014. *Evaziunea fiscala intre legalitate si infractiune [Tax evasion between legality and crime]*. Iasi: Lumen Publishing House.

- Bostan, I. 2023. *Garda financiară, un brand (pierdut) al României Mari [The financial guard, a (lost) brand of Greater Romania]*. Iasi: Studis Publishing House.
- Bostan, I. 1997. *Medii economice informale [Informal economic environments]*. Iasi: BIT Publishing House.
- Bostan, I. 2017. *Diferendul fiscal post-inspecție [Post-inspection tax difference]*. Bucharest: C.H. Beck Publishing House.
- Bradu, R., & Preda, C. 2023. *Juridice.ro. Evaziune fiscală – o altă perspectivă asupra dreptului la neautoincriminare [Tax evasion – another perspective on the right to non-self-incrimination]*, 15 Noiembrie, [online]. Available at: [https://www.juridice.ro/682983/evaziune-fiscala-o-alta-perspectiva-asupra-dreptului-la-neautoincriminare.html#\\_ftnref4](https://www.juridice.ro/682983/evaziune-fiscala-o-alta-perspectiva-asupra-dreptului-la-neautoincriminare.html#_ftnref4) [Accessed on July 24, 2023].
- Costea, I.M. 2019. *Evaziunea fiscală. Legea nr. 241/2005 comentată și adnotată [Tax evasion, Law no. 241/2005 commented and annotated]*. Bucharest: Hamangiu Publishing House.
- Creeaza.com. 2014. *Evaziunea fiscala - definitie, forme, caracteristici [Tax evasion - definition, forms, characteristics]*, [online]. Available at: <https://www.creeaza.com/afaceri/economie/finante-banci/EVAZIUNEA-FISCALA-DEFINITIE-FOS97.php> [Accessed on August 21, 2023].
- Crișan, E., Nemeș, R.V., & Nolden, N. 2015. *Ghid de bune practici în domeniul combaterii infracțiunilor de evaziune fiscală [Guide to good practices in the field of combating tax evasion crimes]*. Superior Council of Magistracy, Bucharest, [online]. Available at: [https://www.inm-lex.ro/fisiere/d\\_1443/Ghidul%20combater%20infracțiuni%20de%20evaziune%20fiscala.pdf](https://www.inm-lex.ro/fisiere/d_1443/Ghidul%20combater%20infracțiuni%20de%20evaziune%20fiscala.pdf) [Accessed on August 9, 2023].
- Dan-Drosu, S., & Radu, D.I. 2016. *Drept fiscal. Fiscalitate. Obligatii fiscale. Declaratii fiscale conform noilor reglementari fiscale [Tax law. Taxation. Tax obligations. Tax declarations according to the new tax regulations]*. Bucharest: C.H. Beck Publishing House.
- Dinga, E. 2008. Considerații teoretice privind evaziunea fiscală vs. fraudă fiscală [Theoretical considerations regarding tax evasion vs. tax fraud]. *Studii Financiare*, 4, pp. 20-50, [online]. Available at: [https://www.researchgate.net/publication/46548484\\_consideratii\\_teoretice\\_privind\\_evaziunea\\_fiscala\\_vs\\_frauda\\_fiscala](https://www.researchgate.net/publication/46548484_consideratii_teoretice_privind_evaziunea_fiscala_vs_frauda_fiscala) [Accessed on July 21, 2023].
- Economedia.ro. 2023. *România a încheiat anul 2022 cu un deficit bugetar de 81.01 miliarde lei [Romania ended 2022 with a budget deficit of 81.01 billion lei]* [online]. Available at: <https://economedia.ro/romania-a-incheiat-anul-2022-cu-un-deficit-bugetar-de-8101-miliarde-lei-respectiv-de-568-din-produsul-intern-brut.html> [Accessed on August 11, 2023].
- Florescu, D.A.P., Mrejeru, Th., Bucur, D., Manea, V., Martinescu, A., & Pantea, M. 2013. *Evaziunea fiscală [Tax evasion]*. Bucharest: Universul Juridic Publishing House.
- GR/Government of Romania. 2023. *Nota de fundamentare la Ordonanță de urgență privind consolidarea capacității instituționale a Ministerului Finanțelor, exercitarea controlului financiar de specialitate al statului, pentru unele reglementări specifice, precum și pentru modificarea și completarea unor acte normative [Explanatory note to the Emergency Ordinance on strengthening the institutional capacity of the Ministry of Finance...]*, [online]. Available at: [https://mfinante.gov.ro/static/10/Mfp/transparenta/NFproiectOUGMF\\_03102023.pdf](https://mfinante.gov.ro/static/10/Mfp/transparenta/NFproiectOUGMF_03102023.pdf) [Accessed on July 11, 2023].
- RP/Romanian Parliament. 2012. *Expunere de motive/Inițiativă legislativă privind modificarea Legii nr. 241/2005 pentru prevenirea și combaterea evaziunii fiscale [Explanation of reasons/Legislative initiative regarding the amendment of Law no. 241/2005 for preventing and combating tax evasion]*, [online]. Available at: <https://www.cdep.ro/proiecte/2012/300/60/7/em447.pdf> [Accessed on August 21, 2023].
- RP. 2005. *Legea 241/2005 pentru prevenirea și combaterea evaziunii fiscale [Law no. 241/2005 for preventing and combating tax evasion]*, [online]. Available at: <https://legislatie.just.ro/Public/DetaliiDocumentAfis/239556> [Accessed on August 2, 2023].
- RP. 2023. *Legea nr. 296/2023 privind unele măsuri fiscal-bugetare pentru asigurarea sustenabilității financiare a României pe termen lung [Law no. 296/2023 regarding some fiscal-budgetary measures to ensure Romania's long-term financial sustainability]*, [online]. Available at: <https://monitoruloficial.ro/Monitorul-Oficial--PI--977--2023.html> [Accessed on August 23, 2023].
- Stancu, O.M. 2021. Evoluția cadrului legislativ în materia combaterii evaziunii fiscale în contextul intrării în vigoare a Legii nr. 55/2021 privind modificarea și completarea Legii nr. 241/2005 pentru prevenirea și combaterea evaziunii fiscale [The evolution of the legislative framework in the matter of combating tax evasion in the context of the entry into force of Law no. 55/2021 regarding the amendment and completion of Law no. 241/2005]. *RFPC*, No. 3/2021, pp. 36-42, [online]. Available at: [https://mfinante.gov.ro/documents/35673/1669126/revnr3p36-42\\_23072021.pdf](https://mfinante.gov.ro/documents/35673/1669126/revnr3p36-42_23072021.pdf) [Accessed on August 17, 2023].