

TAX EVASION AND REPARATION THROUGH MONETARY TERMS

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Abstract *The harmonization of the Romanian national fiscal system and that of the European Union member states generated fundamental changes in the way of settlement and levying taxes in Romania. Instruments such as fiscal good management approach, both at state level institutions and private structures with responsibilities in tax, must correspond to the requirements of the European Union. In this context, the theoretical and practical components of the effectiveness of the tax system in Romania in general, the economic and social impact on payers of taxes in particular, constitute a major challenge for fiscal management practiced at all levels. The actualization and importance of this article is illustrated by the fact that the process of integration into the European Union continues to be the main strategic direction for the entire Romanian society. In this context, the indispensable role of public institutions returned. Tax evasion is suffering because of the monitoring sector, public transparency, limitation and restriction. It is a phenomenon manifesting itself increasingly in Romanian society, aided by corruption and bureaucracy of the public, but also the behavior of tax inspectors.*

Keywords: Tax evasion, compensation, customs code, fiscal instrument.

JEL Classification: H26, H30

1. Introduction

The evolution of the relationship between state and individual currently occurring in Romania, and in the former socialist territory, involves the changing circumstances of manifestation of the human personality and the drive to achieve the social mission for businesses. The European Union today has 27 member states and over 460 million inhabitants. Despite the differences between Member States, the basis of the entire European mission stood willingness to pursue and implement common policies and joint programs. In the fiscal area, the body with the role of initiating and tracking the application of fiscal legislation is the European Commission established by the Treaty of Maastricht - Netherlands signed in 1992 and entered into force in 1993.

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