

THE FIGHT AGAINST FRAUD AND TAX EVASION IN THE EUROPEAN UNION. THE PROTECTION OF COMMUNITY FINANCIAL INTERESTS IN ROMANIA

Author **Stela Aurelia Toader**

N/A

Author **Mihai Aristotel Ungureanu**

N/A

Author **Iuliana Predescu**

N/A

Author **Antoni Predescu**

N/A

Abstract:

The European Union budget is financed by taxes paid by European taxpayers and serves for the development of projects of common interest. The European Community and its Member States attach great importance to its protection, both in terms of proper collection of taxes and duties and also in terms of proper use of appropriations. This is one of the priorities of the institutions involved, as an obligation imposed by the Treaty establishing the European Community. The protection of European Union financial interests involve the detection, control and effective monitoring of fraud and any other illegal acts which result from the misuse of EU funds and thus prejudicing the Community budget. Cooperation between national authorities and between them and EU institutions is a prerequisite for successful fight against fraud. In Romania, national coordinator of the fight against fraud, with responsibilities in control line use of community funds is European Anti-Fraud Office (OLAF).

Keywords: OLAF, DLAF, European funds, fraud

JEL codes: F36, F39, F55, G28, H26, H87