

TAX EVASION - THE CRIME OF THE „WHITE COLLAR”

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N/A

Abstract:

This paper treats the problem of tax evasion at the present time constitutes a complex social and economic phenomenon, the harmful consequences of this phenomenon to be limited, reduced, to lose the scale, given that it has become clear to everyone that they can not be eradicated. Tax evasion has a direct effect on levels of tax revenue and without delay, which leads directly to imbalances in market mechanisms, as well as enrichment, unlawful, the practitioners of this method of fraud that affects the state and ultimately each of us, honest taxpayers. With several interpretations, names and meanings of this phenomenon, it is normal for him to be and hard to define. It uziteaza phrases such as "fraud, fraud, illegal, international tax evasion, fraud, legal, international tax evasion, fraud by law, the underground economy." Not just the terminology is an element of confusion, but the law ambiguous boundary between licit and illicit very fragile.

Keywords: tax evasion, social relationships, taxpayer, crime.

JEL codes: E62, G28