

## **Jurnalul de studii juridice**

Journal of Legal Studies

ISSN: 1841-6195 (print); e-ISSN: 2067-8509 (electronic)

Covered in: Index Copernicus, Ideas RePeC,  
EconPapers, Socionet, CEEOL

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**Review of the book: „Evaziunea Fiscala intre  
Legalitate si Infractiune”/ “Tax Evasion between Law  
and Crime” Written by Nadia Cerasela ANIȚEI and  
Roxana Elena Lazar (Lumen Publishing House, Iasi,  
2013)**

*Silvia CRISTEA-CONDOR*

Jurnalul de studii juridice, Year VIII, No. 3-4, December,  
pp: 181-182

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Published by:

Lumen Publishing House

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Tackling tax evasion from the perspective of both lawfulness and unlawfulness, of intern law and the openness towards European and international legislative realities grants to this scientific approach a double meaning: it reveals the concern for the issues commonly addressed in the research literature of the field discussed, underlies the theoretical and practical significance of the topic discussed and highlights the open frame of the issue towards ongoing searches of enhancement, in accordance with the trends internationally outlined.

A work with interdisciplinary approaches from the juridical sphere, from the sphere of economics, sociology and psychology.

The interest in the subject is perennial and is related to the crucial role of fiscal measures in initiating and supporting programs of government policy in the fight against economic crisis. The current debates on this topic are stimulated by the concern to identify possible solutions to combat tax evasion which are important because of the need to overcome the moments of crisis faced by humanity at the beginning of the millennium.

The difficulty, vastness and heterogeneity of the issues investigated are captured by the economic and legal analysis of the subject matter, which adds a touch of originality to the work, which constitutes an interesting and enjoyable reading.

The work is structured judiciously, consisting of an introduction and the following eight chapters:

Chapter I - *"General concepts about the economic and financial crime"*

Chapter II - *"Tax evasion. Theoretical approach"*

Chapter III - *"Tax havens"*

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Chapter IV - "Tax evasion in Romania"

Chapter V - "Tax evasion and the European Union"

Chapter VI - "International tax evasion"

Chapter VII - "Organizations involved in detecting acts of tax evasion at the national and European level"

Chapter VIII, "Tax evasion and economic growth".

The work focuses on significant issues: the definition of tax evasion, various tax classifications of tax evasion, delineation of the legal tax evasion from the offense bearing the same name, tax havens, comparative approaches of tax evasion in EU Member States, authorities responsible for combating tax evasion (European Anti-Fraud Office, Department of Anti-Fraud, General Directorate for Tax Anti-fraud of the National Agency for Fiscal Administration – a newly formed structure in Romania ), reflection of tax evasion in the economic growth in various European countries.

The unity, and at the same time, the original touch of the work results from the conjunction of two elements: on the one hand, attention is paid to the classical aspects, and on the other hand, the modern, European view on the topic makes its way, accompanied by pertinent arguments.