

THE 16TH EDITION OF THE INTERNATIONAL CONFERENCE
EUROPEAN INTEGRATION
REALITIES AND PERSPECTIVES**Tax Evasion, an Expression of the Underground Economy, and the Role of Romanian Tax Authorities in Combating the Phenomenon****Marius Oprean¹**

Abstract: Objectives: The existence of discrepancies between the tax revenues foreseen in Romania's budget and the revenues actually collected in a budget year implies the existence of a high level of underground economy and, implicitly, tax evasion. With the deprivation of the State of its due revenues, the offer of quality public services, which are indispensable for the good functioning of society, is also limited. In this context, the role of the tax authorities in reducing this phenomenon becomes crucial and calls for firm action based on a clear and coherent vision. **Prior Work:** The work presents, in a synthetic way, the notion of underground economy and its main component, tax evasion, its incidence areas in Romania, the role of the tax authorities in eradicating this phenomenon, as well as the evolution of the phenomenon in recent years, against the background of changes in the structure of the tax authorities. **Approach:** In order to underline the role of control structures in the fight against tax evasion, we have studied the situation in Romania, analyzing the dynamics of the phenomenon in the last decade in the context of the reorganization of the tax authority. **Results:** Following the study, the dynamics of tax evasion in recent years were outlined and a series of conclusions and recommendations were formulated on how to improve this process in Romania. **Implications:** Academics and researchers have a great responsibility on how they can support the eradication of tax evasion, whether in terms of the workforce they train or the solutions they can offer to mitigate the phenomenon. **Value:** This study aims to highlight the role of tax authorities in the process of reducing the underground economy in Romania and invites readers interested in this topic to get involved by providing feedback to improve this process in Romania.

Keywords: economic scourge; tax gap; tax antifraud

Introduction

Over time and in each economical environment, regardless of development level, underground economy existed in different rates which made it subject to research along time.

In specialized literature, the authors did not limit to use a single concept to define untaxed economy of a country. Thus, in economical theory, there are more concepts used for this phenomenon such as: hidden economy, informal, parallel, shadow, grey, illegal and others (Braşoveanu, 2010). The well-known economy professor, Friedrich Schneider, from Johannes Kepler University in Linz, Austria, an experienced research specialist uses, in his studies, the concept of shadow economy.

As concerning the definition of underground economy, the specialists did not manage to find a worldwide specific definition. Therefore, several definitions were issued which differ in terms of the methodologies used to assess its size. Leaving aside that no agreement has been reached towards a most

¹ PhD Student, "Lucian Blaga" University of Sibiu, Faculty of Economic Science, Romania, Address: Calea Dumbravii Street, No. 17, Romania, Tel. +40-(269) 21.03.75, Corresponding author: mariusoprean12@gmail.com.

suitable methodology to evaluate the extension of this phenomenon, as professor Schneider admits, he also considers, as common definition that underground economy refers to unrecorded economical activities which would contribute to official gross national product if those activities would be recorded. Generally speaking, shadow economy refers to economic activities and the income derived from them that avoid government regulation, taxation or compliance (Schneider, F. & Williams, C., 2013).

The underground economy has several negative features associated with it, but first and foremost it is characterised by tax evasion, a phenomenon which, in addition to the major negative economic effects, also has harmful social effects.

The study aims at analyzing the role of tax authorities in Romania in reducing tax evasion and captures the evolution of this phenomenon in the main tax area affected by it.

1. Tax Fraud, An Important Part of the Underground Economy

Despite the fact that until now, theoretically speaking, there is no universal definition for underground economy, it is a fact that this phenomenon impacts negatively the collection of budget taxes and thus, also if we refer to the final beneficiaries of budget funds, on the well-being of a country's population.

Decrease of the budget collections, whether public budget, social insurance public budget, local budget comes as a consequence of the tax evasion as the main component of the underground economy.

Tax evasion was defined in various ways in specialized literature and all definitions lead to the matter of avoidance from payment of the taxable incomes, taxable assets from the tax liabilities imposed by the fiscal legislation.

Beyond the definitions outlined by specialists, in Romania, the legislator has established by criminal law that tax evasion represents "avoidance by any means from liability or payment of the taxes, contributions, other tax liabilities owed to public budget, local budgets, to special funds by legal entities and persons in Romania or foreign legal persons" (Law no. 87, 1994). Moreover, current public fiscal legislation for prevention and combat of tax evasion establishes which are the acts committed with the purpose of evading tax obligations and constitute civil tax fraud:

- concealment of the taxable or taxable source;
- failure to partially or totally file the record in accounting books or other legal documents of the commercial transactions carried out or the income earned;
- reporting in accountable books or other legal records of expenses that have no real business transactions or falsifying business records;
- destroy, falsify or conceal of fiscal records, records of cash register or other means of fiscal data recording;
- keeping double sets of accounting books, using records or other means of recording data;
- failing to file financial audit, fiscal or customs by failing to report, or inaccurate reporting in regards of headquarters or subsidiaries of the controlled entities;
- substitution, degradation or alienation by the debtor or by third parties of assets seized in accordance with the provisions of the Code of Tax Procedure and the Code of Criminal Procedure.

Besides the failure to pay the taxes, the Romanian Legislator included in the scope of tax evasion also "the establishment in bad faith by the taxpayer of taxes, duties or contributions, resulting in obtaining, without right, sums of money by way of refunds or reimbursements from the general consolidated budget or compensation due to the general consolidated budget".

In order to discourage the tax evasion, that prejudices the state consolidated budget for civil tax fraud, measures were set for punishment such as prison or limitation to civil rights (Law no. 241, 2005).

2. Main Fields Affected by Tax Evasion in Romania

In last decades, economic theory concerning the tax evasion has noticeable evolved in regards of estimation of the growth of the tax evasion. One of the relevant methods also used by the International Monetary Fund and the European Commission in their own measurements is the “tax gap”.

This concept is defined as “the difference between the total amounts of tax theoretically collectable based on the applicable tax law and the total amounts of tax actually collected in a given period, in relation to the size of the economy (European Commission, 2016).

The research and economic analysis performed on the phenomenon of tax evasion in Romania revealed that most important impact on the tax fraud is due to taxes and revenues owed to public budget (VAT, income tax and wages) and not to the local budget allocated to local administrative units (taxes on land, properties, cars). According to research developed with methodology “tax gap” to estimate the tax fraud, it was concluded that in the period 2006 - 2015, the largest tax gap caused by tax evasion was generated by VAT (Preda, 2016).

Between 2016 and 2019, a high VAT tax gap was maintained, placing Romania in the undesirable top of the countries with the lowest VAT collection rate, although there is a trend of decreasing the tax gap, as detailed in point 4 of the study.

This aspect raises concern as VAT revenue is one of the most importance sources of revenue for general consolidated budget, next to social insurance contributions and it is for many administrative territorial units, main source of financing with citizens as beneficiaries.

Concerning social insurance taxes, the extent of budget revenue is affected by another form of tax evasion – undeclared work, meaning that income tax and social insurance taxes are not paid. Between the two parties involved in this tax fraud, respectively employer and employee, there are no legal employment documents. Undeclared work known also as “black labour” has also a lighter version where only partially the payment of the income taxes and wages taxes are paid called “grey labour”. In that this phenomenon implies the employment of human resources with legal forms but the payroll extent, mentioned in the employment contract is lower than the one paid and collected. Thus, we identify a payroll tax legal and one illegal. Grey labour tends to spread more and more in Romania as it presents, somehow, a lower risk for people who participate in fraud as there is no specific sanction for this situation in the labour legislation. On the other hand, if the employee has legal forms of employment but also receives “grey” amounts, the risk of penalty is minimal, as long as the financial statements of the employing company cannot prove the payment of these amounts (Website avocat.net, 2010).

These kinds of tax evasion associated to undeclared or under-declared work enable on the one hand, the provider to obtain undeclared income (in part or in full) and, on the other hand, to exempt the employer (in whole or in part) from social security contributions (Bizna, 2017).

While tax evasion itself directly affects budget revenue and the business environment and indirectly affects the welfare of the population, undeclared work has not only the economic implications of any fraud, but also a social impact: undeclared workers are deprived of social security (pension, health, unemployment). The social impact of undeclared work is that their future pension income will be

affected. Social impact in case of the partial undeclared work “grey labour” will affect in future their pension income.

3. Central Tax Authority – The Main Protagonist in Prevention of the Tax Fraud and Mitigation of Underground Economy

In Romania, according to national legislation, National Agency of Fiscal Administration (hereinafter referred to as ANAF) is the taxation authority and its subordinate units, as well as by the specialized structures of local public administration authorities (Government Ordinance no. 92, 2003).

ANAF and its subordinate units are the central fiscal authority responsible for taxes administration, revenues contribution and other taxes owed to general consolidated budget of the state, while the revenue agencies of the local public administration are authorized for taxes administration and other revenues owed to local budgets of the local revenue unit agencies (Law no. 207, 2015).

The researches showed that public budget is impacted by the tax evasion and the main role of ANAF, as fiscal administration agency is to establish and implement some strategies to prevent tax evasion and reduce underground economy (Government Ordinance no. 86, 2003).

The National Tax Administration Agency has benefited from the prerogatives of the tax authorities since its establishment in 2003, being empowered to act on behalf of the Romanian State in the administration of taxes, duties, contributions and other budget revenues, through specific procedures of tax management, collection and control (Government Ordinance no. 86, 2003). Therefore, more precisely, the main role in the fight against tax evasion is played by the tax control structures within ANAF).

According to legislation for fiscal procedure, fiscal audit is run by two departments of the fiscal national authority:

- the departments of fiscal inspection within ANAF which carry on fiscal inspection having as target the control within the prescription period (5 years) of the legality and compliance of the financial documents, the accuracy of the performance of liabilities related to establishing tax liabilities by the taxpayer, compliance with the provisions of tax and accounting legislation, inspection or establishing, depending on the case, of the taxable amount and the corresponding circumstances establishing the differences of principal tax liabilities (Law no. 207, 2015).
- control departments for anti-fraud within ANAF, named General Direction of tax Anti-Fraud (DGAF), which carry out unannounced and thematic controls with the general objective of detecting and sanctioning acts and facts of tax evasion and tax and customs fraud. This control structure was set up relatively recently, in 2013, due to the need to improve ANAF's activity and the need to strengthen the legal framework for the fight against tax evasion, as it is an authority specifically dedicated to combating tax evasion (Government Ordinance no. 74, 2013).

Control agencies above presented perform legal attributions and play an essential role in fight against tax fraud are required by the public fiscal legislation (both general - tax procedure code - and specific to preventing and combating tax evasion - law no. 241 of 2005) to inform the prosecution authorities whenever there are situations where proofs lead to reasonable suspicion of tax fraud, if the constituent elements of one or more of the indicators of tax evasion provided for by criminal law (as set out in point 1 above) are fulfilled.

We can compare the two revenue agencies, fiscal inspection and fiscal anti-fraud, on one side, with a sniper that fores with high precision the financial criminals, ranges from tax fraud, and on the other side,

with a skilled gunman shooting any offspring of the tax and customs fraud.

Apart from the two departments above mentioned, in the same time with DGAF establishment, in 2013, in order to accomplish the goal of reduction of tax fraud, “within the central department of General Direction of tax Anti-Fraud performs the Agency of Fraud Combat, which grants technical specialized support to the prosecutor to carry out the criminal investigation in tax frauds cases” (Government Ordinance no. 74, 2013). The inspectors from Agency of Fraud Combat performs, under coordination of the prosecutor, scientific and technical investigations which are evidences in criminal cases.

Establishment of the Agency for Fraud Combat shows the fact that the decisive role that ANAF plays in combat of economical crime has been recognized by all the powers of state in Romania, i.e. the legislative, executive and judicial powers, which have acted synergistically to set up a support structure to achieve the objectives assumed by Romania at European level in terms of reducing tax evasion.

On the other hand, the National Tax Administration Agency is aware of the important role in combat of tax fraud and reduction of underground economy and has consequently shown concern for improving strategies and streamlining methods to tackle tax evasion. This is evidenced, on the one hand, by medium and long-term policies and strategies and, on the other hand, by the actions taken by the control departments to implement the strategies and fulfil the mission of reducing the underground economy.

4. The Extension of Tax Fraud Combat Strategies and the Dynamic of Tax Fraud

The firm combat of the tax fraud represented for ANAF an important direction from the start, but in 2013, this goal was included in the list of strategic objectives which generated new organizational measures and establishment of “DGAF”. Moreover, among the ANAF list of strategies for 2017-2020, the institution releases official the concept of underground economy and sets as goal “the improvement of collaboration with Public Ministry aiming the development of investigation and prosecution, the purpose was that ANAF will significantly bring his contribution to fields connected to tax fraud and customs fraud” (National Agency for Fiscal Administration, 2017).

In 2014-2015, plots projects were carried out by fiscal departments of ANAF (fiscal inspection and DGAF) which focused on reduction of noncompliance in the area of reporting or revenue or income taxes in agreement with the European Union version of Pattern of Management and Compliance Risk.

Under these conditions the audit actions were increased, planned and complex inspection actions were carried out together with Labour Authority, in order to prevent and combat the tax fraud associated with undeclared or under declared work, as well as increase of voluntary fiscal compliance in the field of tax wages and social contributions (Website itmarad.ro, 2016).

Starting from beginning of establishment years, 2014-2015, due to organized actions of DGAF to combat the tax fraud crime organisations created to avoid fiscal liabilities, ANAF started to be more active and visible in the Romanian economical environment and in national press (Website economica.net, 2016). The actions transposed in statistics that the authorities responsible for management of public finances and establishment and implementation of the strategies and financial politics in Romania reported.

Thus according to public information released by the Public Finance Ministry through Strategy for fiscal budgets for 2015-2017, in January-October 2014 –DGAF’s first year of activity, considerably higher results have been recorded within ANAF considering the same period of the year 2013. A total number

of 103.646 inspection have been carried out to taxpayer, legal entities and individuals, as a result of which additional amounts of 11.399,7 million lei were collected to the general consolidated budget (with 18.4% more than in January-October 2013). (The Ministry of Finance, 2015)

In the following period, the upward trend in terms of results obtained by ANAF in preventing and combating tax evasion was maintained so that, according to the same source, in the period January-September 2015, the total amounts collected to the general consolidated budget by the tax inspection structures and the “DGAF” were 46.3% higher than in the same period of 2014, reaching the level of 14.548,2 million lei. Supplementary taxes added to public budget were the result of a total number of 115.480 fiscal control actions to taxpayers, legal entities and individuals, with 11,77% higher than in the previous year (The Ministry of Finance, 2016).

Within ANAF, the tax inspection activity has established additional tax liabilities (principal and accessories), increasing by 46.5% compared to the same period in 2014, considering that “the substantial increase in additional tax liabilities and estimated losses is mainly due to the orientation of tax inspections towards large areas of activity with high tax risk and the improvement of the selection of taxpayers for control”.

As regards the newly established structure, DGAF, its activity during the reference period resulted in total additional amounts collected to the state budget, increasing by approx. 48% compared to the same period of 2014. The amounts collected to the state budget were made up of the value of the fiscal prejudices related to criminal referrals for tax evasion, the value of fines and the estimated value of the confiscation of money and goods used in fraudulent activities. Of the total amounts collected, 94% represent prejudices related to criminal investigation reports submitted following the detection of tax evasion offences, while fines and confiscations represent only 6%. Considering the same period of the last year (2014), there is an increase with approx, the amount of losses related to criminal referrals increased by approx. 62.7% (National Agency for Fiscal Administration, 2013 - 2020).

The increase in the amounts collected to the general consolidated budget of the state by the “ANAF” on account of the intensification of actions to combat tax fraud was also reflected in the reduction of the tax gap in terms of VAT, the tax most affected by tax evasion.

Thus, while the average tax gap in the VAT area for the period 2006 - 2015 was 44%, as shown in Figure 1 below, in 2014 and 2015 there were decreases in the VAT area compared to the average, i.e. in 2014 there was a tax gap of 40.6% and in 2015 a tax gap of 34.8% (the VAT gap for each year from 2014 to 2019 is shown in Table 1).

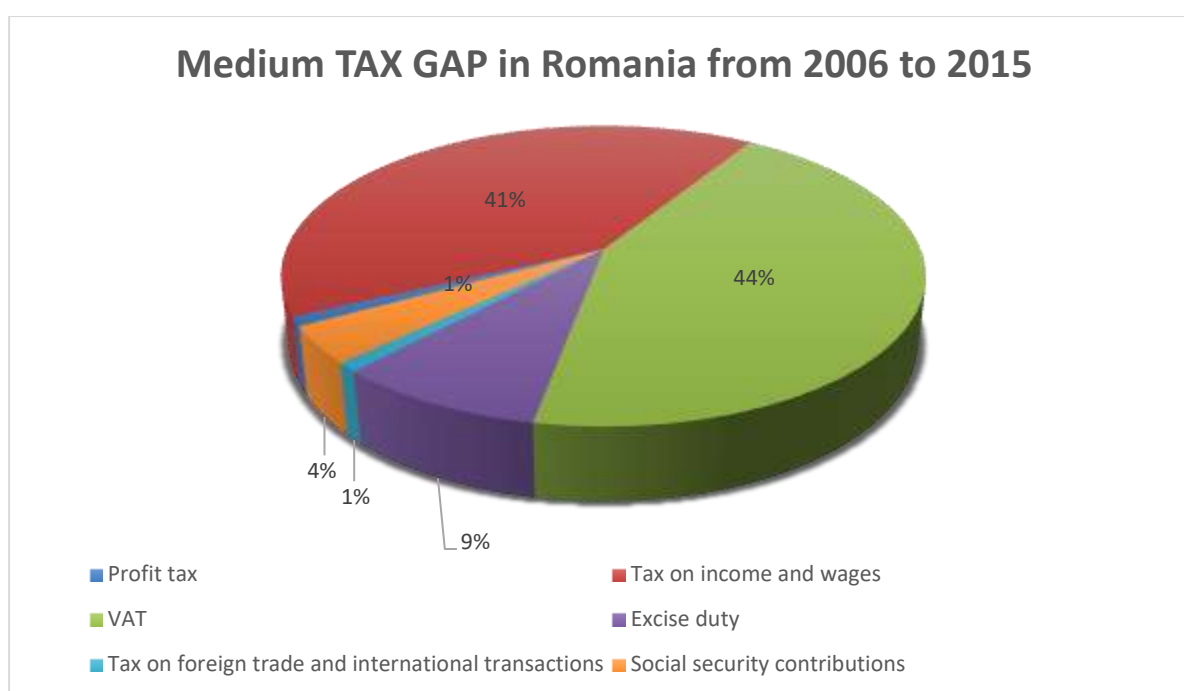


Figure 1. Average tax gap in Romania for the period 2006 - 2015

Source: Analysis bulletin of CCFM - ASE Bucharest

Taking as reference the fact that average of tax gap for VAT in amount of 44%, included the Tax gap from 2014 and 2015, which shows values beyond this average, we conclude that without the records of this year we would have a medium average of Tax gap for 2006-2013 higher than the one taken as reference for 2014 and 2015, which leads to idea that decrease of the Tax gap in this timeframe was significant towards average Tax gap from 2006-2013. This leads to conclusion that the establishment of DGAF was a gain for the Romanian tax authorities.

The information published by the European Commission in September 2020, summarised in Table 1, shows that Romania has progressively reduced its VAT gap between 2016 and 2019:

Table 1. VAT gap situation in Romania from 2014 to 2019 (LEI million)

	2014	2015	2016	2017	2018	2019*
VTTL	85.971	88.269	78.520	80.993	90.682	98.353
o/w liability on household final consumption	51.889	53.728	48.986	51.803	59.786	
o/w liability on government and NPISH final consumption	4.177	3.745	3.560	3.541	4.027	
O/w liability on intermediate consumption	9.760	9.646	7.765	8.478	9.230	
o/w liability on GFCF	16.978	18.640	16.338	15.890	16.479	
o/w net adjustments	3.167	2.510	1.871	1.281	1.160	
VAT Revenue	51.086	57.520	49.253	53.229	59.990	65.461
VAT GAP	34.885	30.750	29.267	27.764	30.693	
VAT GAP as a percent of VTTL	40,60%	34,80%	37,30%	34,30%	33,80%	33,40%

Source: European Commission - Study and Reports on the VAT Gap in the EU-28 Member States

Legend:

* - preliminary data

GFCF - Gross Fixed Capital Formation

NPISH - Non-Profit Institutions Serving Households

o/w - of which

VAT - Value Added Tax

VTTL - VAT Total Tax Liability

It can be observed that during the analyzed period, Romania has recorded positive results in the fight against tax evasion, recording a decrease of 6.8 percentage points from 2014 to 2018, but if we compare the last VAT Gap value in Romania (33.8%) to the value recorded by Switzerland, the country with the lowest VAT Gap (0.7%) according to the European Commission Report, we see that tax evasion is still at alarming levels in Romania.

Conclusions and Recommendations

It can be said that, in Romania, ANAF plays the main role in fighting against tax evasion and the tax control structures, benefiting from all legal levers in the fight against the phenomenon, are leading the actions around which the successful combat against tax fraud revolves. The control departments have a great responsibility in terms of how they can contribute to the well-being of the entire population of a country and to the healthy functioning of society, since their active involvement in reduction the underground economy in general and tax evasion in particular contributes decisively to increasing budget revenues which, in the end, have an impact on the quality of life of the ordinary citizen.

Official statistics show that ANAF activity, along with establishment of a new department, General Direction of tax Anti-Fraud, focused completely against tax fraud, and together with the approach of a new strategy towards the fiscal control, respectively orientation towards economical fields with high risks in tax fraud, important achievements were accomplished in the combat against underground economy. The bold attitude expressed by DGAF in combat against tax fraud correlated with quality inspections on sensitive economy fields, carried on as result of prior complex and relevant risk analysis, builds the premises, if not to total extinction, but to important reduction of tax fraud. The direct consequence of this will be the elimination of competitive distortions in the Romanian business environment while increasing budget revenues and, indirectly, increasing the standard of living and welfare in Romania.

Of course, in order to achieve this, improvements need to be made in other areas, such as:

- Maintaining and development of inter-institutional partnerships (Ministry of Finance - Ministry of Labour and Social Protection – Internal Affairs Ministry - Ministry of Justice) which have proven to be effective and which increase the professionalism of control actions by assigning specialised professionalism to complete control process;
- Sustained action to prevent tax evasion through information campaigns on the risks of tax evasion (both of a social nature - reduced pensions and of a legal nature - deprivation of liberty), which will lead over time to increased voluntary compliance by taxpayers;
- Digitalization of the public sector in general, and ANAF in particular, in order to encourage taxpayers (individuals and companies) to use digital means in their commercial activities and in the payment of tax obligations. Although the VAT GAP is decreasing in percentage points (as shown in the study) its absolute values continue to increase amidst an increase in the amount of taxes due to the budget but a continued low level of tax collection. The low collection rate is also a consequence of the

lack of digitalization of the public and private sectors.

- According to the latest studies conducted by the European Commission, Romania ranks last in digitalization and the low digital skills of the Romanian population translate directly into the inability of the Romanian tax system to properly collect taxes (Website economica.net, 2020);
- Alignment of national legislation with the European legislation on all aspects of tax fraud, including legislation on the digitisation of the public sector, by transposing into Romanian law Directive 2014/55/EU on electronic invoicing in public procurement.

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