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# Tax Evasion in the Countries of the European Union – Challenges for Professionals

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## Abstract

*Tax evasion is a very complex phenomenon, with wide social implications, but with a special manifestation in the economic sector, managing in some cases to seriously affect the standard of living of citizens.*

*The research of this phenomenon started from studies commissioned in 2015 by the European Parliament, which established the losses registered by each member country of the European Union as a result of the phenomenon of tax evasion. Based on this information, new elements have been added from the studies of other authors as well as from our own investigation and in this way the connection between the size of the tax evasion and the volume of the underground economy at the level of the European Union states has been demonstrated.*

*An important role in this demonstration was represented by the variable, the level of taxation, which showed that the fiscal pressure can to some extent influence the evasive behavior of the commercial entities that choose to increase their profit by techniques located outside the legal boundaries.*

*An improvement of evasion behavior can come from auditors who, through the recommendations they make to their clients, can make them aware of the danger posed by the tax evasion on the health of the national economy.*

**Keywords:** *tax evasion, underground economy, European Union, level of taxation*

**JEL Classification:** *C89, D11, O11*

### To cite this article:

Duțulescu, S., Nișulescu-Asfrazzadeh, I. (2019), Tax Evasion in the Countries of the European Union – Challenges for Professionals, *Audit Financiar*, vol. XVII, no. 4(156)/2019, pp. 689-696, DOI: 10.20869/AUDITF/2019/156/028

### To link this article:

<http://dx.doi.org/10.20869/AUDITF/2019/156/028>

Received: 16.08.2019

Revised: 22.08.2019

Accepted: 10.10.2019