



# Tax Evasion – An Unsolved Problem<sup>1</sup>

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## Abstract

Establishing the boundaries between the behaviors that constitute tax evasion and those that are outside the criminal law is a subject of maximum interest both for the people called to apply the law, but especially for the litigants. In this article, the authors propose to analyze the relationship between tax evasion and payment due. Over time, a non-unitary practice at the level of judicial bodies has formed around it, capable of generating confusion. The authors believe that some problems are placed in the litigious-fiscal area, coming out of the authority of the criminal law. In support of this opinion, arguments regarding the requirement of the typicality of the deed both on the subjective and objective side, as well as on the need to apply the criminal law as an ultima ratio, are presented at length.

**Keywords:** practice, payment due, criminal law, civil law, confusion

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<sup>1</sup> **Acknowledgment:** This paper is financed from the funds of the research project carried out by the University "Dunărea de Jos" from Galati, financing contract no. 14713/10.05.2022.