

ORGANIZATION OF FISCAL CONTROL-INTERNATIONAL COMPARISONS

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Abstract:

One of the duties of the state is to verify whether or not taxpayers, natural or legal persons, obliged to pay taxes and fees, comply with the relevant regulations. This is done through the fiscal control activity. The efficiency of this activity leads to the reduction of tax evasion, the full declaration of tax obligations and the increase of tax compliance by taxpayers. The organization of fiscal control depends on the fiscal policy adopted by each country. On a sample of 16 countries that included Romania, was analyzed :information on the access of control bodies to general fiscal data, the competence of tax authorities to carry out a tax audit at the taxpayer's registered office or even at his home, the need to send a prior notice to the taxpayer of the next tax audit, the duration of a fiscal control, the existence of an act prior to the completion of the fiscal control activity. From the research carried out, it resulted that there is no valid form of unitary organization of the general fiscal control activity. However, there is a general trend of collaboration between taxpayers and tax authorities, as well as between existing tax bodies in certain countries.

Key words: *fiscal inspection, additional tax obligations, budget revenue, fiscal damage, fiscal debt.*

Classification codes JEL: *G32, H11, H21*

1. Introduction

The fiscal policy adopted by each country aims at collecting at the maximum level the tax obligations owed by taxpayers, but they are looking for various variants of tax non-compliance, reaching the level of tax evasion. It thus appears necessary to carry out a fiscal control activity, through which the state aims at declaring and collecting at the maximum level the fiscal obligations.

Fiscal control is defined as a basic function of the tax administration, through which the state fulfills its task of collecting total tax obligations due to the government. The activity of fiscal control is a means of declaring the fiscal obligations in full, the basis for combating tax evasion and a factor for increasing the tax compliance of taxpayers.

Each country has adopted a fiscal policy appropriate to its needs, so that fiscal control has acquired various valences, however, there are a number of similarities, but also differences in terms of fiscal control carried out in different states. The aim of this research is to identify the common and / or specific elements of the fiscal control activity carried out in 16 countries on different continents.

Using the comparison of various information related to the fiscal control activity resulted a series of common activities carried out by the control bodies such as: access to information, access to taxpayers' premises, as well as the use of taxpayers selection criteria subject to fiscal control: non-compliance, non-filing of declarations, arrears in the payment of obligations, evasion from the presentation of information, etc. At the same time, the frequency of fiscal controls is a criterion often used by the countries studied in selecting future taxpayers who will be audited for tax purposes. The exception is the law applicable in the United States of America, where the access of the tax authorities to the registered office or to the tax domicile of the taxpayer is made only with his consent or with a warrant signed by the court. The ultimate goal of any activity carried out by revenue bodies is to increase the collection of tax liabilities. From this point of view, for the countries included in the study, it turned out

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that Italy has the highest percentage (8.7%) of collection of additional income from the total tax obligations collected, at the opposite pole being Denmark with a percentage of 1.5 %. Regardless of the state in which the fiscal control activity takes place, the comparison showed a general trend of collaboration and guidance between taxpayers and tax authorities, as well as between existing tax bodies in certain countries.

2. The need for fiscal control, its role and efficiency

The state, through the legislation, establishes the manner of determining the taxes and fees due to the state budget, the manner of declaring and paying them, as well as the fiscal bodies empowered in this respect.

An ideal economic situation would involve the payment of tax-conscious tax obligations by the taxpayers at the real level, Di Mauro L. (2019) arguing that: " *an educational policy that spreads a fiscal morale is expected to be more effective than a fiscal amnesty because it works in such a way that individuals feel themselves rewarded by the institutions* ".

Thus, the payment of taxes and fees in the real and legal level is paramount in the existence and evolution of a country. If this is not done deliberately or illegal variants are tried, by which the level of payment is lower, economic phenomena of tax evasion appear. Tax control is an important tool used by many tax authorities to improve tax compliance by identifying, recovering and collecting due taxes (Advani , 2019). Lethbridge C. (2013) defines tax control as a basic function of the tax administration, essential to help the state fulfill by monitoring compliance with taxes, the task of collecting total tax obligations due to the government. Tax control has become the basis for combating tax non-compliance, as the results suggest that those taxpayers who have been subject to a tax audit improve their future tax activity, while taxpayers who evade taxes but are not subject to a tax inspection activity try to they evade payment even more in the future, because their possibility of being detected is reduced(Løyland and others, 2019). Thus, the fiscal control becomes the impetuous instrument necessary for the tax administration to combat tax evasion, through checks on the tax activity of taxpayers. The activity that "detects and corrects non-compliance immediately, but can also change the future fiscal behavior of taxpayers" (Løyland and others, 2019) is the activity of fiscal control. It goes without saying that any fiscal control action has as its ultimate goal the attraction and collection of revenues by each state, which forms the general budget of a nation. The amount of additional revenue collected for tax purposes obviously depends not only on the level of tax compliance, but also on the activity of tax control. If we refer to the attributions of the fiscal control, we identify:

A. The role of fiscal control to discover undeclared tax debts, either by omission or by error or deliberate deception. Thus, the actions carried out by the tax control activity are summarized by Lethbridge C. (2013) in activities that examine the taxpayers' declarations from the point of view of accuracy, but also assess the declared credibility or assessment of the tax liability. In this case, the role of fiscal control is to discover, both the taxpayers who evade the declaration, and to establish the amount of the obligations evaded on the declaration;

B. A tax control activity will assist the government in pursuing the voluntary compliance of taxpayers and will facilitate the fulfillment of the purpose of tax administrations to obtain the maximum tax due. In this sense, the role of the fiscal control of fiscal guidance of the taxpayers is paramount, the methodological role that the audit activity has. As a result of tax control, in addition to the fact that the state correctly and legally collects its tax revenues, there is also the tax education of payers, which is reflected in voluntary tax compliance, as "An increase in the probability of tax control and an increase in fines increases tax compliance of taxpayers "(Maciejovsky and others, 2012). Joao Araújo Marques (2019) considers tax auditing as a positive means of "tax advice and education". A

tax audit triggers both taxpayers' responses in future periods with direct effects on the audited taxpayer and indirect ones on the unaudited (McKee, 2018), being a means of tax guidance. The dynamics between tax control and taxpayers has been structured through the "Diamond" model (Marques, 2019), through which tax control involves three possible outcomes: prosecution, recovery or compliance.

C. Perhaps one of the most important roles of a tax control action is to reduce tax evasion in 2016, Hemberg E. (2016), noting that tax non-compliance or evasion accounts for billions of revenue lost each year. , but audit activities eliminate known tax fraud systems. Taxpayers are rational and weigh very well the tax options they have: to fall into the category of tax evaders and risk detection, as a result of tax audits or to comply with tax. Maciejovsky B.(2012) argues that payers weigh the expected benefit of successful tax evasion with the risky prospect of detection and punishment. It states that a taxpayer pays taxes because, and only because, the government of a country applies sanctions through tax audits. The more intense the fiscal control activity and based on a fiscal cooperation, the more the degree of fiscal compliance will increase and implicitly a reduction of the tax evasion.

3. International tax control comparisons

The relationship between taxpayers and tax authorities was strictly hierarchical and was characterized by retrospective tax audits, completed with fines as a means of enforcing tax law, say Enăchescu J. and others (2018).

Globally, each country has adopted a fiscal policy appropriate to its needs, so that fiscal control has acquired various valences, but as stated in 2018 by the author Danadara V., through an article that presented a comparison of control systems in different countries, there are a number of similarities, but also differences in terms of fiscal control in different states.

The tax control activity was defined, in the studied countries, as activities normally carried out by the revenue bodies, in order to verify if the taxpayers properly reported their tax debts. The main verification activity undertaken by revenue bodies is usually described by the term "audit" or "tax control". Revenue bodies (revenue bodies), as institutions with fiscal control are called by the OECD (2010), carry out, in addition to specific audit activities, various other activities, such as telephone surveys, tax return scores, which may lead to changes in taxpayers' obligations compared to those reported by them. Following the research carried out in a number of 16 countries on various continents (Austria, Belgium, Denmark, France, Germany, Greece, Italy, Japan, the Netherlands, Portugal, Spain, Sweden, Switzerland, the United Kingdom, the United States and Romania), we centralized for the fiscal control activity in table no. 1 the possibility for the tax control bodies to have access to information from taxpayers, their partners or other bodies and institutions as well as to the possibility to enter the taxpayer's premises or domiciles.

Table no.1: Access of control bodies to information and to the headquarters / domicile of taxpayers in various countries

<i>Nr. crt.</i>	<i>The country</i>	<i>General access to information</i>	<i>Access to information of economic partners</i>	<i>Information from other government departments</i>	<i>Access of the fiscal verification bodies in the taxpayers' premises</i>	<i>The access of the fiscal verification bodies to the taxpayer's domicile</i>
1.	AUSTRIA	Yes	Yes	Yes	Yes / during working hours	Not / only possible with a warrant in criminal cases
2.	BELGIUM	Yes	Yes	Yes	Yes / during working hours	Yes / in criminal cases a warrant is required

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3.	DENMARK	Yes	Yes	Yes	Yes	Yes / in criminal cases a warrant is required
4.	FRANCE	Yes	Yes	Yes	Yes / during working hours / requires notice	Yes / / requires notice mandat
5.	GERMANY	Yes	Yes	Yes	Yes	Yes / requires warrant in case of tax investigation
6.	GREECE	Yes	Yes	Yes	Yes / only within the working hours	Yes / requires a warrant in any case
7.	ITALY	Yes	Yes	Yes	Yes / during working hours / requires notice for fraud cases	Yes / only with the prosecutor's authorization
8.	JAPAN	Yes	Yes	Yes	Yes / requires notification in cases of fraud	Yes / in criminal cases a warrant is required
9.	NETHERLANDS	Yes	Yes	Yes	Yes / during working hours	Not / only possible with a warrant in criminal cases
10.	PORTUGAL	Yes	Yes	Yes	Yes / during working hours	Yes / requires taxpayer notification
11.	SPAIN	Yes	Yes	Yes	Yes / during working hours / requires notice	Yes / requires notification of the taxpayer by the legal authorities
12.	SWEDEN	Yes	Yes	Yes / with some restrictions	Yes / only between 8.00-19.00	Yes
13.	SWITZERLAND	Yes	Yes	Yes	Yes / during working hours / for certain types of tax investigation	Yes / only for certain types of tax investigation
14.	UK	Yes	Yes	Yes	Yes for VAT /	All taxes require a warrant
15.	UNITED STATES OF AMERICA	Yes	Yes	Yes	for other taxes requires notification	Yes / only with the taxpayer's consent
16.	ROMANIA	Yes	Yes	Yes	Yes / only with the consent of the taxpayer or by court order	Yes / with the taxpayer's consent

Source: Adaptation and takeover by the Organization for Economic Cooperation and Development, 2017- Table A133

Control bodies generally have the competence and general access to obtain all relevant information in the correct assessment of tax obligations. If the activity requires access to information, it can be extended to partners in the economic activities carried out by the verified taxpayer. There is also the option to take tax information from other government bodies / departments. Of the countries studied, only Sweden has some restrictions on requesting information from other state institutions, and special approvals are needed. Access to information gives persons with control responsibilities a status, which facilitates the performance of duties, thus obtaining any type of information from various institutions, individuals and bodies to complete tax investigations. Regarding the access of the tax authorities to enter the taxpayers' premises, in order to carry out the tax control activity, it is noted that in most of the countries studied, access is allowed during working hours, with a strict schedule specified only in the case of Sweden. the mention that the fiscal verification can be done only between 8.00-19.00. At the same time, there are countries such as Japan, Switzerland and the Netherlands, where the movement of tax authorities to the taxpayer's headquarters is done only in the case of a tax control that investigates a fraud of the law. In the United Kingdom, access to the taxpayer's registered office is only allowed for the verification of value added tax. For the other taxes and fees, in order to carry out a fiscal verification, it is necessary to have a mandate / notification sent in advance to the taxpayer. The United States of America allows tax authorities access to the registered office only with the consent of the taxpayer subject to verification or on the basis of a warrant issued by the court. When the fiscal verification cannot take place at the headquarters of the control body or at the professional headquarters of the taxpayer, the fiscal control may be carried out at the domicile of the verified persons. In this respect, in general, in all the countries studied, access to the taxpayer's domicile is allowed only with a mandate / prior notice and only for the fiscal verification of some criminal cases. In Italy, the presence of the tax authorities at the taxpayer's domicile is made only with the authorization of the prosecutor who will issue in this case the necessary documents. Regarding the selection criteria used by the control bodies for the inclusion in the fiscal verification of a taxpayer, the situation is summarized in Table no.2:

Table 2: Taxpayer selection criteria subject to tax audits

<i>Nr. crt.</i>	<i>The country</i>	<i>Payer's location</i>	<i>Tax non-compliance of taxpayers</i>	<i>Frequency of fiscal controls</i>	<i>The object of activity of the payer</i>	<i>Following the tax information provided by international controls</i>
1.	AUSTRIA	-	YES	YES	YES	YES
2.	BELGIUM	-	YES	YES	YES	YES
3.	DENMARK	YES	YES	-	YES	YES
4.	FRANCE	YES	YES	YES	YES	YES
5.	GERMANY	-	-	-	YES	YES
6.	GREECE	-	YES	-	-	NOT
7.	ITALY	-	YES	YES	YES	YES
8.	JAPAN	-	-	-	-	NOT
9.	NETHERLANDS	YES	YES	YES	YES	YES
10.	PORTUGAL	-	YES	-	-	YES
11.	SPAIN	YES	YES	-	YES	YES
12.	SWEDEN	-	YES	-	YES	NOT
13.	SWITZERLAND	-	-	-	YES	NOT
14.	UK	YES	YES	YES	YES	YES
15.	UNITED STATES OF AMERICA	-	-	-	YES	NOT
16.	ROMANIA	-	YES	DA	YES	YES

Source: Adaptation and takeover by the Organization for Economic Cooperation and Development, 2017, Table A.164-166

Table no.2. shows that most countries use as a criterion, non-compliance with taxes, non-submission of declarations, arrears in payment of obligations, evasion from the presentation of information, etc. An important criterion in the selection of taxpayers who will be subject to a tax audit is the frequency of tax audits ranging from 1 to 3 years. The era of computerization also appears in the tax systems of different countries, many of them developing a type of tax control based on electronic information about taxpayers or various institutions. Denmark uses electronic control, which monitors the internet to identify new bases for collecting income tax and VAT in e-commerce. The United Kingdom has set up the Prudential Regulation Authority and the Financial Conduct Authority to control and monitor e-commerce.

According to data published by the Organization for Economic Co-operation and Development, the taxpayer's prior notice of a subsequent verification is generally encountered, with the exception of Denmark and Italy, countries where fiscal control takes place without prior notice. Regarding the duration of a tax audit, the vast majority of the countries presented did not mention in what time frame a tax audit can be carried out. However, there are also countries that have set a time limit for conducting tax audits. Thus, in France-3 months for small firms (low income) verified, Italy-30 days, Portugal-6 months, Spain 12 months with the possibility of extension. Regarding Romania, the period of conducting a tax inspection differs depending on the category of taxpayer: 180 days for large taxpayers (income declared above a certain level), 90 days for medium taxpayers and 45 days for other categories of taxpayers. Regarding the method used in the fiscal control activities carried out, most countries use document-by-document verifications (exhaustive control), by survey or electronic control, as Romania does. France compares the taxpayer's standard of living with the amount of taxes paid by him. In this regard, in France, the taxpayer, who does not agree with the tax obligations set by the supervisory bodies, has the opportunity to provide evidence of sources of income, which ensures a high standard of living. In Portugal, Marques J.A.(2019) argues that tax inspectors can improve the way tax collection is taken into account by taking on the dual role of investigator and adviser. As regards the tax audit of small enterprises, since 1997, France has been applying a new procedure. Annually, within 2-3 days, the general verification of small enterprises takes place. If, as a result of the verifications, violations of the legal provisions are found, the verifications will take place in the next two years, but if the tax authorities find that the taxpayer has complied with his tax obligations, the verification will end. The United Kingdom uses alternative methods of calculating tax liabilities: comparing them with another similar taxpayer by standard of living or by the amount of income earned. However, the method has shortcomings, with taxpayers registering their assets in the names of other people. In the Portuguese tax system, there is a distinction between tax control and tax investigations. Tax control focuses on compliance with economic realities and taxpayer behavior and may or may not include a tax in the tax inspection. Tax inspections focus on correcting detected misconduct and may or may not include a tax investigation, which may begin when there are clear indications of inappropriate tax behavior. In Romania, regarding the verification of taxpayers with substantial incomes, there is the tax verification service, whose main objective is to verify the large assets of taxpayers, how to obtain them and the level and method of payment of tax obligations related to the assets held. In Germany, tax control carries out tax audits of taxpayers on its own initiative or on the initiative of the prosecutor in the two areas of activity: prosecution and tax search. Tax research is the basis of tax investigations and uses calculation methods. In the category of tax prosecution, there are tax inspections completed with criminal sanctions. In the Swiss tax system, as a way of conducting tax audits, we encounter the possibility that under certain conditions and only once, taxpayers are allowed to self-report non-compliance with taxes to

tax authorities without being prosecuted - according to federal law. Upon completion of the tax audits, the control bodies in the analyzed countries have the possibility, where necessary, to collect in original or in legalized copy a series of tax documents belonging to the taxpayers subject to control, but only in justified cases. Spain is the only country out of the 16 that does not allow the collection of documents from the taxpayer in any of the situations to which the taxpayer was subjected for verification. Before the completion of a tax audit, in general, all countries have provided in the tax legislation, the preparation and submission to the taxpayer subject to tax control of an audit report containing the tax findings. France has made it mandatory for tax authorities to submit only a notification with the findings of the tax audit. In Switzerland, the audit report must also be signed by the taxpayer. In the vast majority of states, there is a growing interest in the consultation and guidance activity that tax control bodies offer to taxpayers. We have already debated the issue of better cooperation between taxpayers and control bodies, the ultimate goal being better collection and higher tax compliance. Denmark has set up special tax advisory departments. The UK tax advisory department provides consulting services only to tax staff, not taxpayers. Austria organizes guidance sessions, with newly established businesses having the opportunity to move their tax bodies to the taxpayer's headquarters for tax guidance. France grants tax consultations, both by telephone and by e-mail or in person at its premises, but if the taxpayer has not paid or is not fulfilling his tax obligations, he loses this right to guidance. The US addresses the issue of tax consultation in terms of innocence, providing a special regime for those who pay and fully meet their tax obligations, offering them free tax advice on the application of taxation methods and changes in tax law. Regarding the fiscal control activity, at the regional level, there is a Federation of fiscal bodies, which deals with the training of fiscal inspectors, with consulting services and the exchange of fiscal information. As for Romania, I mention that the tax system works with consulting services for taxpayers (tax methodology service), but also consulting and guidance services for tax inspectors.

Regarding the sanctions applied by the tax audits carried out, in general the countries studied use traditional methods (tax fine), but Sweden also uses the publication of the names of criminals. In Romania, such a method is used, the tax authorities publishing the list of indebted taxpayers in order to stimulate voluntary compliance. A number of countries grant reductions in tax penalties if the taxpayer corrects their non-compliance until the fiscal control is completed. France, the USA, the United Kingdom, as a result of the controls carried out, apply more drastic sanctions that go so far as to suspend the activity for certain types of occupational sectors.

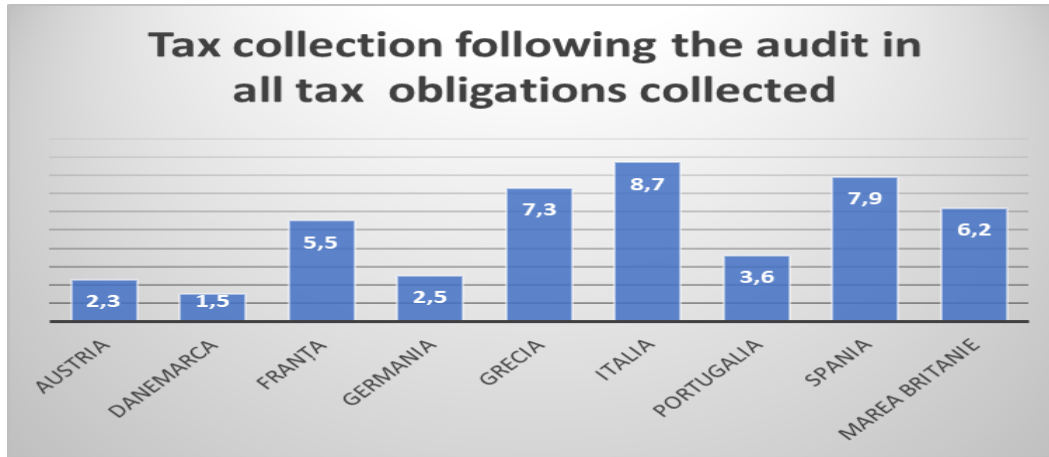
Upon completion of a tax control action, tax documents are concluded that can be challenged by dissatisfied taxpayers. Most states offer as a possibility to challenge the acts concluded by the fiscal control bodies, the court, but there are also countries that offer an additional option, namely challenging the decisions of the tax authorities hierarchically superior to those who drafted the tax documents. In our country, the contestation of fiscal acts differs from their legal nature. For example, the contravention reports, in Romania, are challenged directly in court, unlike the tax decisions issued by the tax inspection bodies, which can be challenged at the specialized service in resolving appeals so that later, the taxpayer, within for 6 months, if he is still dissatisfied, to address the court.

Another specific aspect of officials who are engaged in tax control activities is their inability to obtain income in parallel from collateral activities or related to the activity of tax inspector (tax advisor, auditor or even pedagogical activities). The Romanian tax system prohibits the occupation of such positions that overlap with the activity of tax inspector even after leaving the public office held for a period of 5 years.

All actions taken by the tax bodies seek to increase the degree of collection so that the amounts additionally attracted and collected from the state budget as revenue is the premise of

any company. From this point of view for the analyzed countries the situation is presented in figure no.1, as follows:

Fig.1 Collection of fiscal obligations following the fiscal audit in total collected revenues (%)



Source: Adaptation and takeover by the Organization for Economic Cooperation and Development, 2019, Table D25

The importance of tax audits is given by the degree of increase in the collection of tax liabilities. Thus, for the countries studied, it results that the highest degree of collection of tax obligations from audits is found in Italy where it is close to 9%. At the opposite pole is Denmark, which has a percentage of 1.5% of additional revenue collected in total tax obligations collected. One explanation for these percentages is the fact that in Denmark, Austria, Germany, Portugal, tax legislation drastically penalizes taxpayers who evade the law, the latter choosing the option of tax compliance. On the other hand, for Italy, Greece, Spain, we must take into account the high degree of tax evasion existing through work without legal forms, which pushes taxpayers to a tax non-compliance. Differences in tax collection as a result of controls are the result of the organization and management of the fiscal policy that each country adopts. An important factor from this point of view is the number of taxes and fees that each state manages, but especially the number of tax obligations on which tax inspections take place. The higher the number of tax audits, the higher the additional obligations collected to the state budget. According to the Organization for Economic Cooperation and Development, table D26, Denmark is the country with one of the highest percentages of tax controls per 100 taxpayers respectively 23.4 in 2017, while Portugal and the United Kingdom reported a percentage of only 1.1 controls per 100 taxpayers.

Conclusions

Each country pursues through the fiscal policy it adopts the collection of fiscal obligations at maximum level. The need to carry out a fiscal control activity resides from the task of collecting fiscal obligations at a realistic level by declaring fiscal obligations in total taxpayers' tax.

We synthesized features characteristic of the fiscal control activity found in 16 countries (Austria, Belgium, Denmark, France, Germany, Greece, Italy, Japan, the Netherlands, Portugal, Spain, Sweden, Switzerland, Great Britain, United States of America and Romania) comparable information to:

- access of the control bodies of general fiscal information;

- the access of the fiscal bodies to the information from third parties or from other governmental bodies and departments;
- the competence of the fiscal bodies to carry out a fiscal verification at the taxpayer's registered office or even at his domicile;
- taxpayer selection criteria subject to fiscal verifications (taxpayers' location, their fiscal non-compliance, frequency of controls, the risk of the taxpayer's object of activity, fiscal information provided following international verifications);
- the need to send a prior notice to the taxpayer on the next tax audit;
- the duration of a fiscal control;
- the possibility of the control bodies to pick up documents belonging to the taxpayers;
- existence or non-existence of an act prior to the completion of the fiscal control activity.

The research showed that in general there are common points regarding the fiscal control activity, for all 16 countries, such as: access to information, access to taxpayers' premises, preparation of an audit report at the end of the action. I also encountered exceptions, such as the legislation applicable in the United States of America, which does not allow the access of tax authorities to the taxpayer's registered office or tax domicile except with his consent or with a warrant signed by the court. We also encountered differences in practice in terms of the indicator, the duration of the tax inspection”: 30 days Italy, 6 months Portugal. We encountered a different situation in Great Britain, which allows the access of the tax authorities to the registered office only for value added tax checks, for the rest of the taxes and fees, the access can be made only on the basis of a mandate. By studying the tax control activity specific to each of the 16 states, we concluded that the tax inspection bodies have a special status, which facilitates the performance of duties, thus obtaining any information from various institutions, individuals and bodies government. At the same time, in general, in the selection of tax-audited taxpayers the most used criteria are: tax non-compliance, non-submission of declarations, arrears, payment evasion, audit frequency, taxpayers' activity, international tax information.

Regarding the contribution of the control bodies to the increase of the tax collection level, for the countries included in the survey it resulted that the country where the highest percentage of additional amounts collected as a result of the tax controls carried out is in Italy and the lowest audits in the total obligations collected is met in Denmark. However, this is not directly a mismanagement of the control bodies in Denmark but rather a high fiscal compliance.

The study showed that special attention is paid to the tax guidance of taxpayers. The research we conducted on the audit authorities in the 16 countries was limited by language barriers to a wider range of states or variables of fiscal control activity.

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