

**EXERTED CONTROL OF FINANCIAL GUARD WITHIN
COMPANIES IN AGRICULTURE**

**REZULTATE ALE CONTROLULUI EXERCITAT DE GARDA
FINANCIAR ÎN AGRICULTUR**

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Tax evasion is one of the socio-economical phenomenons of high importance, which all states confronts with, mush or less. Unfortunately, what can be done effectively in this domain is limiting as much as possible the consequences of this phenomenon, eradicating it being impossible.

Key words: *financial control, Financial Guard, tax evasion*

The multitude of obligations which fiscal laws impose to tax payers and, particularly, the burden of these bonds have stimulated, all the time, the ingenuity of contributors to discover various ways to elude fiscal obligations.

Tax evasion is the resultant vector of the flaws, inadvertence, of an imperfect and permissive legislation, unhappily assimilated, deficient practicability with structures full of opportunists and lay employees looking for their own earnings. Even the excessive taxation give rise to evasion and standard of living and public conscience, and the civic culture that possibly entered in collective memory, all these are tinted elements but important for studying, analyzing and identification the solutions for combating the scourge which finally contravenes to one of essential principles of constitution of every state: "facing the law all citizens are equal".

Financial Guard makes operative and unannounced controls for preventing, discovering and to combat of any acts in the economic, financial and customs field which have as an effect evasion and fiscal fraud.

The results of the controls that have been made in the agriculture domain has emphasized many irregularities used by some groups of persons

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or firms, organized and constituted with the principle of illegal networks which usually acts in several counties, concerning:

1. incomplete or no documents which describe the cropped quantities, from the field to the storing places and production;
2. unjustified differences/pluses of cereals, flour, bread;
3. Missing documents approved by normative acts and failure to comply the way of completion, during the transport and also storing, processing and merchandising;
4. Interpolation on economic circuit of some dummy corporations or fictive beneficiaries

The results of the control made by Financial Guard in 2007 in cereal, milling and breading products are synthesized in the next table:

1.	Verified economic agents	8474
2.	Sanctioned economic agents	6994
3.	Fines applied	14.523 thousand lei
4.	Fines collected	8.558 thousand lei
5.	Goods and amounts confiscated	9.368 thousand lei
6.	Prejudice from dues and taxes	70.592 thousand lei
7.	Number of penal notifications	138

Following it will be presented several representative cases in which companies from agriculture have been verified and the measures taken by Financial Guard for ascertained tax evasion.

The effected control to a company from Constanta has established that because not all the commercial operations has been registered, has obviated from paying to state budget fiscal duties of more than 2.183.000 lei.

In fact, with crossed peruse, Financial Guard said that in 2005, that company has traded to tertiary, huge amounts of produce, respectively 7.680 tons of sun-flower, 495 tons of wheat and 1.112 tons of soy, goods which total value rises to 7423.431 lei, when that company had the behavior of a dummy corporation, respectively:

- it never functioned at its registered office
- hasn't paid, to state budget, fiscal duties resulted from merchandising activity deployed in this time.

According to calculus of Financial Guard has resulted that this company has eluded from state budget fiscal obligations (VAT and profit tax) totalizing 2.183.351 lei.

For research to continue, the recorded acts has been presented to Prosecutor's Office, and for calculating the entire amount of duties which belong to this economic agent, the act of control has been transmitted to D.G.F.P. Constanta.

From the control that has been made at an authorized person in Teleorman, resulted that this economic agent has traded to tertiary over 2.250 tons of different agriculture goods (cereal and technical plants), which provenience cannot be justified legally.

In fact, after verifying the presented documents for justifying the provenience of these agriculture products, bought in July 2006 – July 2007, Financial Guard have ascertained that it didn't comply with legal conditions that had been imposed in this domain in OUG no.12/2006, respectively:

- the acquisition bordereau contain fictive data about persons from who has been bought the products (signature, identity, address, etc.);
- the company didn't elaborate the [advice of dispatch](#) during the transport of these products and didn't detain/rent the absolute necessary transport and manipulation instruments.

Consequently, due to corroboration of these recordings led to conclusion that that person cannot legally justify the provenience of the 2.258 tons of traded grains, Financial Guard has disposed the seizure of its counter value, respectively 1.012.008 lei.

For continuing the researches, the results of the verifying has been taken to Prosecutor's Office and with a view to establish all taxes to the budget, which belong to this economic agent, the act of control was proceeded to fiscal authority.

During the operative verifying inside the warehouse in Pecica, belonging to a company from Arad, has been founded 3 lorry trucks matriculated in Hungary, loaded with 70,8 tons of breeding wheat, with no transport provenience documents.

According to this, Financial Guard has proceeded to sanctioning the drivers, congruous to purview of the Law no. 12/1990, republished, with subsequent amendment and to confiscating the entire quantity of 70,8 tons of wheat, which provenience couldn't be justified.

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For combating tax evasion it is not necessary to impose some drastic measures, but should be made an efficient fiscal control, a reliable legislative system and perhaps a fiscal education of the citizens.

The fiscal laws must be simple, coherent, precise relatively firm, to distinguish between cases when laws are deliberate broken for fraud and when are broken by negligence, or by independent reasons of tax payer will. It is necessary to reorganize control and fiscal verifying, to elaborate by BNR precise norms regarding conditions which must be complied and the documents which must be presented by natural persons.

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