Tax evasion

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Abstract

Tax law is a separate field of law, classified in the specific part of administrative law and strictly related to public economic law. It has a limited ‘’autonomy’’, namely conceptual independence, against civil law and commercial law but it is not about an autonomous field, in contrast to traditional ones, such as public law and criminal law. Tax avoidance is defined as the process whereby a person or a business pays less tax than the law demands whilst tax evasion is a clearly illegal activity, punished with administrative and criminal sanctions. Tax law has been enriched with new approaches in national and international scale, to ensure the collection of public revenue. The fight against tax evasion on international scale depends on administrative exchange of information and lifting the veil of bank secrecy. However, the fight against tax evasion is more complicate than it seems, including the necessity of protecting whistle-blowers in a European level, exemplified by the Falciani case. Finally, it has been promoted through its incorporation into the anti-money laundering law and its connection to independent administrative authorities like the Greek Independent Authority for Public Revenue, in the European Union and national levels, respectively.

Keywords: *Anti-money laundering law, autonomy of fields of law, contiguous zone, public economic law, tax evasion*

Introduction: Public economic law and tax evasion

Tax power constitutes an emblematic competence of Public Administration, endowed with drastic mechanisms against those who attempt to commit tax evasion. It would be interesting to highlight some aspects of this phenomenon of illegality against the public economic interest. The current study is situated in the field of Public Economic Law, which constitutes a very extended and actual branch of Public, strictly related to the specific branch of tax law. Administrative economic law is regarded as necessary,

only when the State attempts to direct the economic behavior of its citizens[1]. Otherwise, administrative economic law is not considered as indispensable and the State intervention is limited uniquely in the framework of prevention of risks within police law. Tax law must do inter alia with various phenomena against public interest, such as tax avoidance and tax evasion. Tax avoidance is defined as the process whereby a person or a business pays less tax than the law demands whilst tax evasion is a clearly illegal activity, punished with administrative and criminal sanctions.

We suppose that tax evasion constitutes a traditional common practice implicating innovation of the law through various legal tools against it.

Firstly, the current paper will focus on the nature of tax law, particularly on the question of its autonomy.

Afterwards, it will analyze the contiguous zone which is strictly related to State controls in the field of tax law.

Besides, it will examine some modern mechanisms against the all-time classic problem of tax evasion.

I. Tax law, an autonomous field of law?

Tax law is regarded as a separate field of law, in contradiction to other sets of norms. The frequently cited example of legislation constituting no separate branch of law is the normativity on the automobiles. Indeed, there are a lot of rules on cars but they do not appear as a homogeneous set but merely as a total of rules coming from various fields of law, such as energy law, environmental law and … of course tax law itself!

So, tax law is endowed with an important status in the positive law, let alone the fact that the doctrine refers to a kind of "autonomy'' of its content, at least against various rules of private law[2]. Indeed, this branch is not submitted always or fully to the legal concepts of private law. For instance, some acts are not regarded as commercial acts by Commercial Law but may be previewed as such, by tax law and the income resulting by them may be institutionalized as income coming from commercial business. This - limited anyway – independence from the traditional common norms of either civil law or commercial one is known as ''autonomy'' of tax law. This

[1] A. Gerontas, *Public Economic Law*, Sakkoulas Publishers Athens – Thessaloniki, 2011, p. 1 (In Greek).
[2] Th. Fortsakis, K. Savvaïdou, *Tax law*, Nomiki Vivliothiki 2014 (in Greek), pp. 3-4.

‘’autonomy’’ is clearly specific, namely against private law and not against public law, as a general rule. It is justified by the fact that tax law, being a part of public law, aims at promoting the public interest through the prevention and the confrontation of tax evasion. For instance, article 171 par. 3 of the Greek Code of Administrative Judicial Procedure previews that the content of public and private documents that have been created legally is subject to free assessment by the (administrative) tribunal, which is not obliged to judge in a different form the relation being dependent on them. However, these data are not quite significant to promote tax law to the prestigious rank of an autonomous branch, against its intrinsically familiar field of public law. Anyway, autonomous branches, endowed with maturity and independence against all other branches, are very few. This very important category has to do with traditional branches, like inter alia Civil Law, to which Administrative Law was compared by the doctrine to highlight its autonomy.

Administrative law is not merely an autonomous branch, at least in its wider form of internal Public Law, but also a very extended one. One of its components consists in the tax law, which obviously exemplifies the specific part of administrative law whilst the general part has to do with common rules for the global phenomenon of Public Administration (administrative acts, administrative contracts, administrative organs etc.). Although tax law is incorporated into this branch of law, it is without saying that it has a significant presence in the field of other categories or subcategories of public law (in the wide sense of the term). For instance, it has traditionally been a part of formal Constitutions, given that some fundamental principles of tax law, like the institutionalization of taxes through formal laws, have got a constitutional status in favor of the Parliament against the government as well as of citizens against the State. Tax law includes also rules of criminal law, mainly for the prevention and confrontation of tax evasion.

It is to pay special attention to the fact that the question of autonomy is strictly related to another phenomenon, which is called ‘’realism’’ of tax law[3]. The ‘’realism’’, widely known as ‘’economic interpretation’’, exemplifies the principle that the essence prevails on the form, known with the acronym FFF (“Form Follows Function’’). For instance, as far as the above-mentioned relation between tax law and

[3] Th. Fortsakis, K. Savvaïdou, *Tax law*, Nomiki Vivliothiki 2014 (in Greek), pp. 4-5.

criminal law is concerned, the illegal character of acts, from which income is produced, constitutes no obstacle for taxation. The realism of tax law is recognized not only by national tribunals but also by the European Court of Justice. It is quite indicative that according to the Communitarian jurisprudence on the application of the common system of the Value-Added Tax (VAT), an economic activity should be assessed itself, on account of the economic reality, namely independently from its scopes or its results. So, the fact that an act is marked as a criminal one does not implicate an exemption from the imposition of the VAT. For instance, according to the decision ''Siberië'', renting a building unit to another person enables it to make trade on drugs (in the form of a coffeeshop, in Holland) and so constitutes synergy in a criminal offense not only according to the national law (of Holland) but also under the Sigle Convention on Narcotic Drugs of 1961, ratified by all EU countries[4]. The exception is valid uniquely in case that due to specific occasions marked by the special features of certain goods or certain provisions any competition between a legal economic sector and an illegal one is rejected[5].

II. The law of the sea and tax evasion

A relatively new zone has emerged in the framework of the international law of the sea. It is about the contiguous zone, enabling States to exercise various controls over ships. These controls may concern inter alia customs violations and tax offences. However, the law of the sea and the maritime policy are not irrelevant to the phenomenon of States that are regarded as tax havens, which are marked by low taxation, low transparency and lack of cooperation.

More precisely, according to article 8 par. 1 of the UNCLOS, "Except *as provided in Part IV, waters on the landward side of the baseline of the territorial sea form part of the internal waters of the State*". The notion of the internal waters has to do mainly with ports (comprising not only a sea zone but also a land one) and historical bays.

The territorial sea is a crucial one, typical of the current period of the history of the Law of the Sea. In the 17th century, the international law of the modern history emerged, as maritime States like Venice expressed their interest to govern in the sea

[4] ECJ 29-6-1999, C-158/98, *Staatssecretaris van Financiën vs. Coffeeshop ''Siberië''*.
[5] ECJ 5-7-1988, 289/86, *Happy Family*.

place[6]. The ‘’*Symbolic wedding of Venice with the sea’’*, a nice wall-painting created by the famous Italian painter Jacopo Tintoretto (1518-1594), inaugurated a new era in the relations between the State and the Sea. The first of the two legal targets of this era consisted in the extension of the State sovereignty at the sea, through the creation of the ‘’territorial sea’’. The second target was to ensure the right of coastal States to navigate in areas beyond their jurisdiction, through the prevision of another zone, the High Seas. This set of unwritten norms covered the needs of the navigation and also ensured both the national defense and the fishery for the coastal States. This 4-century regime had also a liberal character, as for the navigation and the fishery in the High Seas. However, it is notable that this general principle of freedom of the Highs Seas was formed mainly in favor of those States that were endowed with big fleets: the recipe had to do with a system of limited territorial sea and of free High Seas.

This concept went on at least till 1958, when 86 States adopted four important Geneva conventions on the Law of the Sea. For instance, not only did Italy (unified in 1861) have a three nautical mile territorial sea but also it has a great tradition relevant to train infrastructure. Indeed, when the unification occurred, in the national territory there were only 2.000 km of railway lines. Nevertheless, in 1896 the number had risen to 160.000 km, following the extension of the iron and steel industries[7]. Italy is endowed with a very extended rail network; whose Southern part is slightly distant from the coastline of the Eastern side of the peninsula. Why the State avoided the natural proximity of trains to the coastline of the Adriatic Sea, which was so familiar to it?

Because it wanted to be protected by eventual attacks of a foreign fleet, which in a more or less safe way could bomb the trains, at least if it had entered the territorial sea. It is notable that the three-nautical mile breadth of the territorial waters was consecrated as it was believed that the range of cannons was the aforementioned. The fear of the fascist regime reached the point of equipping trains with cannons. Last but not least, the Greek town - port of Igoumenitsa, nearby the Adriatic Sea, was

[6] E. Roukounas, *International Law Second Issue The state and the territory – The law of the sea*, Ant. N. Sakkoulas Publishers 2006, p. 82 (in Greek).

[7] T. Behan, *Arditi del Popolo The history of the first antifascist organization and the resistible rise of Benito Mussolini*, Marxistiko vivliopoleio, 2012 (Translation from English to Greek).

thoroughly damaged by the Italian armed forces during World War II, due to its strategic importance.

The first Geneva Convention of 1958 had to do with the territorial sea and the contiguous zone. In a similar way, the UNCLOS in article 33 regulates the contiguous zone, as follows:

‘’1. *In a zone contiguous to its territorial sea, described as the contiguous zone, the coastal State may exercise the control necessary to: (a) prevent infringement of its customs, fiscal, immigration or sanitary laws and regulations within its territory or territorial sea; (b) punish infringement of the above laws and regulations committed within its territory or territorial sea. 2. The contiguous zone may not extend beyond 24 nautical miles from the baselines from which the breadth of the territorial sea is measured*’’.

The doctrine considers the contiguous zone as a part of the High Seas, on the basis of the aforementioned formulation (“in a zone contiguous to its territorial sea’’)[8]. It is to point out that the contiguous zone is ruled by an intermediary legal status, between the completely different regimes of the territorial sea, in which foreign ships are endowed with the right to innocent passage, and of the High Seas, ruled by the principle of freedom.

In December 2002, the number of States endowed with a contiguous zone was 69, a datum which could not be ignored[9]. For instance, in the Mediterranean this is the case of Italy, Spain and Malta[10]. However, both contiguous zone and its rather autonomous version, namely the archaeological zone, are nowadays regarded as rather anachronistic ones whilst Greece is fully deprived of them as well as of Exclusive Economic Zone and Exclusive Fisheries Zone!

III. Modern mechanisms against tax evasion

The creation of the European Union area of freedom, security and justice is an important development in the history of the protection of human rights. This legal

[8] E. Roukounas, *International Law Second Issue The state and the territory – The law of the sea*, Ant. N. Sakkoulas Publishers 2006, p. 136 (in Greek).
[9] A. Alexopoulos, N. Fournaraki, *International Regulations – Maritime Policy and Law of the Sea*, Eugenidou Foundation, Athens 2015, p. 289 (in Greek).

[10] E. Roukounas, *International Law Second Issue The state and the territory – The law of the sea*, Ant. N. Sakkoulas Publishers 2006 (in Greek), p. 138.

institution is based on the Tampere (1994-2004), Hague (2004-2009) and Stockholm (2010-2014) programs. It derives from Title V of the Treaty on the Functioning of the European Union, which regulates the ‘’Area of freedom, security and justice’’. This original concept has a main point of reference, the European citizen, in favor of whom it has been created[11]. It is obvious that it has to do inter alia with tax policy of States. The fight against tax evasion on international scale depends on administrative exchange of information and lifting the veil of bank secrecy. Besides, the European Arrest Warrant, introduced through the Council framework decision of 13 June 2002, is an effective cooperation tool as it facilitates prosecutions and punishment of tax offenders throughout European Union. However, the fight against tax evasion is more complicate than it seems, including the necessity of protecting whistle-blowers in a European level, exemplified by the Falciani case.

Besides, European Union has made use of four directives against money-laundering[12]. It has extended the field of anti-money laundering law to various forms of criminality, from 1990s and on[13]. Indeed, European law on the matter has moved from the prohibition of money laundering of proceeds of drug trafficking to the prohibition of laundering of proceeds of organized and serious crime, and, after the terrorist attacks of 9/11, has added the terrorist finance to the money laundering prohibition regime[14]. The fourth anti-money laundering directive, namely the post-Lisbon directive 2015/849 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC, goes further, by requiring member states to treat tax offences (defined as tax crimes relating to direct taxes and indirect taxes) as predicate offences. The anti-money laundering law has sometimes caused severe criticism as the doctrine has localized

[11] Fr. Kainer, *Der Raum der Freiheit, der Sicherheit und des Rechts: Analysen zur Europaeischen Justiz- und Innenpolitik*, Integration 3/2007, p. 344.
[12] V. Mitsilegas, B. Gilmore, *The EU legislative framework against money laundering and terrorist finance: A critical analysis in the light of evolving global standards*, International and Comparative Law Quarterly, 2017, pp. 119-141.
[13] A. Maniatis, *Crimes Maritime Laundering and Social Rule of Law*, Forensic Sci Add Res. 2(5) FSAR.000553.2018, p. 3.
[14] V. Mitsilegas, N. Vavoula, *The evolving EU anti-money laundering regime. Challenges for fundamental rights and the rule of law*, Maastricht Journal of European and Comparative Law 23(2), 2016, pp. 261-293.

various problems, such as the mechanism of independent authorities as well as uncritical over-criminalization[15].

As far as Greece is concerned, Public Administration perhaps seems to be satisfied with the recent jurisprudence of the Council of State, which blocked tax evasion sanctions[16]. With more than one decisions, from 2017 and on, the tribunal has judged the legislative measure, of prolongation of the control periods (exempted from prescription) as unconstitutional. So, as a general rule, tax Administration, from January 2017 and on directed by the independent administrative authority "Independent Authority for Public Revenue'' which is widely known as IAPR, may control the income of tax payers only for a 5-year period. According to the press criticism, this development has led the Public Administration to close definitely thousands of tax income cases till 2011, of financially powerful tax payers. These private individuals have been included in the notorious lists of suspects for an extended tax evasion, like the aforementioned Falciani list[17].

The prolonged phase of ''reorganization'' of tax public services in the years of application of Memorandums of Understanding (MoU) between Greece and its international creditors, from 2010 and on, and the systematic downgrade of the Service of Economic Crime Prosecution were the factors that led thousands of cases to prescription. So, it results a synergy between the tax evasion and the interweaving of interests, in the period prior to the legislative adoption of IAPR. That perspective had been signalized in time by the syndicalist movement towards both the political leadership of the Ministry of Finance and the leadership of IAPR.

Besides, the press has highlighted the serious case of the delay of the prosecutor control whether the write-off and the reduction of taxes, occurred by the competent service of the Minister of Finance, for the period from 1/8/2013 till 31/7/2016, were illegal or not. It is impressive the fact that the Dispute Resolution Directorate (which actually is a part of the IAPR), in the beginning of its operation, in 2013, proceeded to

[15] D. Husak, *Over criminalization. The limits of the criminal law*, Oxford University Press India.

[16] A. Maniatis, *The Greek Independent Authority for Public Revenue*, Book of abstracts for 3rd I.CO.D.E.CON., 3-6.05.2018 Kalamata, Greece, p. 134.

[17] M. Panagiotou, D. Ioakeimidou, *Essentially uncontrollable (!) the IAPR*, Dimokratia, Monday 2 April 2018, p. 05 (in Greek).

a very small number of write-offs whilst in 2015 and in 2016 write-offs increased drastically[18].

However, it is common belief that the "electronic cross-check system for bank deposits and tax affairs'', put into practice by IAPR just in March 2017, was a necessity[19]. Doubters of the IAPR support that if this system had been applied earlier, the great part of the ''tax payers elite'' would not have remain unexamined, particularly in combination with the jurisprudence on prescription. It is also notable that from 9 May 2018 and on tax payers have been endowed with the possibility to submit in electronic way their recourse before the Dispute Resolution Directorate against the acts of 5 public economic services (State units belonging to IAPR).

Conclusion: Tax evasion and State modernization

The current study of Public Economic Law and of Tax law has ended up to the conclusion that the paper hypothesis has been fully confirmed. Indeed, the administrative or penal phenomenon of tax evasion, committed particularly by natural and legal persons of the private sector, constitutes a common practice mainly of the private sector, as follows:

1. *Traditional, typical practice of private entrepreneurs and freelancers*

This diachronic practice is typical for private individuals, particularly for private entrepreneurs and freelancers, given that public servants as a general rule do not have the opportunity to commit tax evasion because their employer is the State itself. In this framework, it is strictly related to the eventual back of freelance accountants, who may facilitate their clients either to tax avoidance or even to tax evasion.

2. *A practice handled with modern mechanisms of the law of repression*

Tax evasion constitutes not only a diachronic phenomenon but also an international one, which has as its privileged place water beyond the traditional zone of the territorial waters. So, the customary law was transformed into positive law regulating the contiguous zone, mainly created against tax evasion. So, from 1958 and on a crucial development has been localized in Public International Law and we consider

[18] M. Panagiotou, D. Ioakeimidou, *The « odd autonomy » of the IAPR*, Dimokratia Saturday 31 March 2018, p. 03 (in Greek).
[19] M. Panagiotou, D. Ioakeimidou, *Heavy responsibility for the prescriptions*, Dimokratia, Wednesday 4 April 2018, p. 04 (in Greek).

that not only the contiguous zone is not anachronistic but even its archaeological version is value for money, particularly for the ‘’archaeological countries’’, such as Greece, Italy and Egypt. Besides, the fight against tax criminality is promoted in the European Union area of freedom, security and justice, through various police and judicial mechanisms, exemplified by the novelty of European Arrest Warrant. Even the Greek IAPR constitutes an innovation which has to do with internal public law but is essentially imposed by international creditors, like European Union, through a Memorandum of Understanding. So, the last decades tax evasion has led States to enhance the content not only of the Law of the Sea but also of the European Law and of national law, in both branches of administrative and criminal law. Last but not least, the fight against tax evasion brings together the administrative power, particularly the quasi jurisdictional mechanism of independent administrative authorities and the judicial power of the State and of course exemplifies the new concept of the mixed (administrative and criminal) law of repression, particularly of economic offences. In the current 4G era of consecration of fundamental rights, the fight against tax evasion is enhanced by promoting the Rule of law and the respect for human rights…[i]

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11. Fr. Kainer, Der Raum der Freiheit, der Sicherheit und des Rechts: Analysen zur Europaeischen Justiz- und Innenpolitik, Integration 3/2007, p. 344.
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Φοροδιαφυγή

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Περίληψη

Το Φορολογικό δίκαιο αποτελεί ξεχωριστό κλάδο του δικαίου, ταξινομημένο στο ειδικό μέρος του διοικητικού δικαίου και στενά συνδεδεμένο με το δημόσιο οικονομικό δίκαιο. Έχει περιορισμένη «αυτονομία», δηλαδή εννοιολογική ανεξαρτησία, έναντι του αστικού δικαίου και του εμπορικού δικαίου, αλλά δεν πρόκειται για έναν αυτόνομο κλάδο, σε αντίθεση με τους παραδοσιακούς κλάδους, όπως το δημόσιο δίκαιο και το ποινικό δίκαιο. Η φοροαποφυγή ορίζεται ως η διαδικασία κατά την οποία ένα πρόσωπο ή μια επιχείρηση πληρώνει λιγότερο φόρο από ό,τι απαιτεί η νομοθεσία, ενώ η φοροδιαφυγή είναι μια σαφώς παράνομη δραστηριότητα, που τιμωρείται με διοικητικές και ποινικές κυρώσεις. Το φορολογικό δίκαιο έχει εμπλουτιστεί με νέες προσεγγίσεις σε εθνικό και διεθνές επίπεδο, προκειμένου να εξασφαλιστεί η είσπραξη των δημόσιων εσόδων. Η καταπολέμηση της φοροδιαφυγής σε διεθνή κλίμακα εξαρτάται από τη διοικητική ανταλλαγή πληροφοριών και την άρση του πέπλου του τραπεζικού απορρήτου. Ωστόσο, η καταπολέμηση της φοροδιαφυγής είναι πιο περίπλοκη από ό,τι φαίνεται, συμπεριλαμβανομένης της ανάγκης προστασίας των πληροφοριοδοτών σε ευρωπαϊκό επίπεδο, για παράδειγμα στην υπόθεση Falciani. Τέλος, έχει προαχθεί μέσω της ενσωμάτωσής της στη νομοθεσία για την καταπολέμηση της νομιμοποίησης εσόδων από παράνομες δραστηριότητες και της σύνδεσής της με ανεξάρτητες διοικητικές αρχές όπως η ελληνική Ανεξάρτητη Αρχή Δημοσίων Εσόδων, σε επίπεδο Ευρωπαϊκής Ένωσης και εθνικό, αντίστοιχα.

Λέξεις-Κλειδιά: *Νομοθεσία κατά της νομιμοποίησης εσόδων από παράνομες δραστηριότητες, αυτονομία κλάδων δικαίου, συνορεύουσα ζώνη, δημόσιο οικονομικό δίκαιο, φοροδιαφυγή*