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∴ Article details

Title: The object and the content of the report of fiscal law, premise concepts in the juridical framing, the investigation and trial of the offence of tax dodging

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Keywords: fiscal law, investigation, trial, offence, tax dodging.

#### Abstract:

The author sets the abstract and conceptual frame for the investigative evaluation of the economic activity of any entrepreneur, a potential active subject of committing an offence with a specific content from the business area; it starts from the premise that the actions of fighting offences cannot be efficient without balanced juridical frames which should not disturb unjustified the economic circuit; by interpretation he reaches two conclusions having the value of principles: a. the entrepreneur does not have the constitutional obligation to have a conduct which to make him pay the highest fiscal imposition and b. the investigator, in his legal approach, must never exclude the possibility that the fiscal authority may abuse; these theoretical fundamentals may become operational when appreciations are made on the objective or subjective side of the offence, when the juridical frame of the investigated misdeeds is done

Introduction:

Conclusions:

References:

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