IF IT IS THE TOPIC OF THE RESEARCH OF THE INFORMAL ECONOMY

Ionel Bostan

Faculty of Law and Administrative Sciences, Stefan cel Mare University of Suceava
ionel_bostan@yahoo.com

Abstract: *For many reasons, it can not be said that it is no longer necessary to investigate phenomena and processes related to the informal economy. In some of these we will also refer to this article. For example, issues related to fraud and tax evasion are of any interest. Also, black work, its motivations and its forms. Instead, it does not deal with tort / delict activities, including prostitution and prostitution, prohibited gambling, drug trafficking, counterfeiting or insurance fraud.*

Key-words: Underground economy; the facets of tax evasion; clandestine work; the domestic economy and volunteering.

21 years ago I published the book *Informal Economic Environments*, published at the BIT Publishing House (Iasi, RO), which addressed what we considered then to be the

underground economy. At that moment it was appreciated that the approach was harsh, given that "recognized personalities in the economic or journalistic field have approached such problems only in a sequential manner" (V. Codreanu, in the Preface). The same precursor notes that "Approaching the mechanisms of the underground economy and understanding their functioning is not intended to ensure its removal (perhaps, at most, its limitation), but will certainly make it easier to obtain more realistic assessments and knowledge of several aspects of it". With the sources of documentation at that time, we dealt with issues such as the identification elements of the informal economy, an overview of it, the measurement issues and the magnitude (in Romania and worldwide). When I approached the Fraud and Tax

Evasion, I made a presentation of it, while also presenting the existing motivations and the extent.

He found his place and the treatment of the Customs as a "gate of the country and, at the same time, of evasion", after which we stopped to fight tax evasion, governmental strategies in this matter and financial-fiscal control.

Concerning Black Work, I presented her motivations and specific forms. There were no references to the Evaluation of the phenomenon and the Avalanche of the transition (from that time). Obviously, I also had to deal with the treatment of clandestine labor, the consequences of black work, but also aspects of Repression of the phenomenon. Finally, more pages were devoted to the Domestic Economy and volunteering, as some implications in the field.

Some time after the publication of the above-mentioned book, we had various research topics, some related to those presented here [1-4], others being different [4-29]. But the conclusion that needs to be made can only be that the research of the informal economy must not be abandoned, so that society has the tools needed to control the negative economic phenomena. Currently, Romania ranks second in the EU in terms of the size of the underground economy. Some data are alarming: "27.8% of Romania's GDP is non-taxed, cash payments being directly proportional to the size of the underground economy." The same source shows that the share of cash is huge in Romania, with the monetary mass being 6 times higher than the European average [30].

That is why the proximity to research of the mechanisms of the underground economy and the understanding of their functioning are additional urgency for Romania.

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