

Iranian criminal policy against tax crimes

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Abstract

According to many experts, given the decline in world oil prices, the government could compensate part of the budget deficit from tax revenues. But the main problems here are the tax crimes that finally and especially transparent prototype of it in the whole world were the documents that were known as Panama document. Therefore, tax fraud and tax evasion led government to seek for solution, through reform of the tax system. But the criminal policy against tax crimes in Iran has performed very poorly than developed countries that are researched based on the present study. Existence of corruption in bureaucracy that officials and managers regularly are among them, In addition to the weak sanction of the judicial system has led that the tax discussion in our country , not only do not move toward institutionalization of a culture of giving tax, but also institutionalized the culture of tax evasion. Therefore, in the present study first we try to present some definition of the concepts related to the tax discussion and tax crimes, and explain about the

tax crimes laws in Iran. Then by the detailed breakdown of "amending law of Direct Taxation law " that was approved by the parliament in the year 1394, and by drawing table that specifies modified text with tax crimes, have been investigated the changing methods and The country's criminal law policy. Meanwhile, addressing the principle of tax justice and Panama documents is stated that better reflects the damage of tax evasion on society. Finally, considering the proposed issues, Based on author there are the ways to go out for the tax evasion in the Law, even after the amendment.

Keywords: Tax, Criminal policy, Economic justice, Tax crimes

Introduction

In most of the world countries, the main part of government revenue sources is funded through taxation. Tax share of total public revenues among countries, different and depends on their level of development and economic structure. . Meanwhile, tax offenses, including tax fraud and tax evasion in the country has caused tax revenues of countries, always be less than estimated and all countries are trying to reduce these phenomena, or seeking the solution by the reform of the tax system. . Considering the link between tax policy and tax collection device in reforming tax system of the country are very important issues. Comparing the the performance of taxation and tax capacity, creates particular attention to the apparent low ratio of tax to gross domestic product in the economy of Iran. Hence, the Ministry of Economic Affairs and Finance should consider in topics such as: Identification of taxation sources, determine the optimal amount of tax payable, and issues such as the eligibility or taxation hit, tax compliance and tax exemptions. And to seek an important part of the efficiency of the tax system of the country in bringing the fields and search terms that collect the tax with accuracy, speed, lowest cost-per-unit tax collector, and the least amount of abuse that can be designated. In this regard, the ratio of direct costs of collecting government revenue to the total tax revenues present a indices that make the high cost of collecting tax revenues in Iran an important issue to make it minimum. In summary, future scoping of the ministry for tax revenues within a set of functions identified for budgetary policy and in the more general case in the context of the government's economic policies should be designated. Accordingly, the increase in tax revenue can not be regarded as an end in itself and the need for extra income, taking into account balanced growth rate and expected rate of investment in production ceiling will be designated in Iran's economy. This is particularly by taking into account the weak link between the expectations of taxation and national economic development goals will find the great importance. Government for its cost may fund from different resources. . Although part of government revenues in our country is by borrowing from the central bank, and a part is from the sale of oil and other parts of various services such as postal services, transport and state monopoly, but tax is also is an important and effective part of the government revenues. Tax importance, is more because that it is maintains the relationship between people and the government, and obliged the

government to respond to the revenue obtained. However, the same issues everywhere these days cause to speak about the electronic tax declarations offer and increasing taxation revenues. From the past to the present, tax is one of the main pillars of the government's income and Tax VAT and tax on revenues are two common forms of taxation in most tax systems in the world. A significant proportion of revenue in industrialized and developing countries can be achieved through tax and this phenomenon form a culture and scaping of taxes in some countries will have heavy penalties but in our country because of social and cultural structures and intangible effects of taxation, the phenomenon of tax evasion or providing false information And having two books, one for the income tax system to demonize and the portray good for shareholders and partners and getting Facility, is a irrefutable part of our tax system. Besides these, we are witnessing a phenomenon that was paid in the form of various facilities, and instead of applying it in production, it is consume in different ways and these facilities became defered by passing time. Of course, what we should not forget here is the discussion of tax justice thatis mentioned in the text, and if it is not consider important, it makes un-trustfullness of people and then increasing tax crimes.

A. Criminal policy

Policy in summary is understanding, thinking, and managing community affairs. So, criminal policy On the one hand with the analysis and understanding of a particular issue in society, the phenomenon of crime, and on the other, the implementation of a strategy to respond to situations of delinquency or deviation is related. The term criminal policy for the first time was used by Anselm von feuer bach in his book, Criminal law that was published in the year 1803. From his point of view, criminal policy is the Collection of methods to suppress that the government is using to react against crime (Lazerg,1382,p.39).

1. Concept

1.1 The concept of exterimity

Incrimination and penal treatment by the government with criminals, is the most complet form of dealing with crime annd criminal/. For this reason, the first application of criminal policy is in the meaning equal to penal law or penal system that is based on crime and punishment or law. As in feuer bach's definition , criminal policy is the methods of suppres that is applied by thw government and is limited against the ctme, that in comparison with the evolution of criminal policy concept , we can name it as a concept of extrimity of criminal policy of penalpolicy (Najafi AbranAbadi, 1382, pp.10 and 11).

1.2 The concept of Extended

Each one of the three pillars of extended policy has been developed during transformational process. Fonlist, in the late nineteenth century, defines criminal policy as a regular set of principles that government and society using them organize fight against crimes. As we can see, in this definition, beside government, society is also considered to be responsible for organizing and applying criminal policy. Based on Ms. Delmas Marty criminal policy includes a set of methods that Community Board using them organizes reactions to the criminal phenomenon. The term "Community board" beside different governmental institution considers civil society in the fight against criminal phenonmonan as a contributor. Therefoe, today in the extended definition, criminal policy is include all measures and preventive and suppressive actions that is applied by the government and civil society, seperated or together, for crime prevention, fight against crime, , modification or suppression of criminal (Ibid., 11).

2. Types of Criminal Policy

Each purposeful criminal policy, to acieve its goal needs efficient tools. Considering applied tools in criminal policy it can be devided into statutive criminal policy, Criminal justice policy, Participatory criminal policy. Participatory criminal policy using law tools which is include constitutional law, criminal law and criminal

procedure, Criminal justice policy using justice tools that judicial authority can use it by his authority , such as non-custodial penalties or semi-freedom system and ... and Participatory criminal policy using public support and participation (In addition to using legal and judicial instruments) , try to achieve the desirable objectives of criminal policy (Marty, 1381, pp. 23 and 24).

3. Criminal Policy in Iran

Using the title criminal policy or penal policy in Iran started from the second decade of the fourteenth century AD by professors of criminal law and criminology , but criminal policy, Seriously since the early 1370 AD by Translating and authoring several articles and books , entered Iranian law. And since the beginning of the academic year 1379- 1378 as a main course with a value of two units was used and taught in the curriculum of criminal law and criminology PhD (Hoseyni, 1383, p. 23).

B. Tax

1. Concept

By definition of Economic Cooperation and Development Organization (OECD), Tax is a required and unreturned payment. Tax may belong to a person, an institution, Department of Finance and etc. Such a definition includes social security payments. While in terms of tax and customs regulations of Iran, The term Tax is not include these payments (Saki, 1390, p. 95).

2. Definition of Tax

Tax is as a kind of social cost that all nations should pay it to use facilities and resources of one country, until the ability to replace the resources can provide. Tax, in fact, is the transforming parts of society revenues to the government or parts of Profit of economic activity that is given to the government, because tools and facility to achieve revenues and profits is provided by the government(ibid).

3. Tax Crimes

Tax crimes are the amounts that legislative has been imposed for the delinquent payers due to delay in the submission or non-submission of statement or balance sheet and profit and loss account, Delay in tax payment or non-payment of tax debt and etc. Tax crimes determine as a percentage of the amount of tax and is a kind of tool to encourage tax payers to pay taxes. (Saki, 1390, p. 90).

1.3 Purpose of tax crimes

In every society there are two categories of taxpayers:

3.1.1 Taxpayers who are legal obligations and pay their taxes on time.

3.1.2 Taxpayers who do not fulfill legal obligations and must be received with the right tools tax.

While the tax penalty can be considered as a means of dealing with offenders. Taxation is one of the tools for implementing monetary policy and financial administration and also is a lever for social justice. Unfortunately, in our country for various reasons, tax culture has not found its position and tax evasion, is considered as a major problem of tax collection and but developed countries, can provide major funding through tax and for this reason they are very successful in implementation of fiscal and monetary policies (Ibid).

In Iran, due to underground resources such as oil, gas, copper and ..., Tax issue is not considered important and often capitalists are thinking of ways to tax evasion. One of the key problems of powerful governments is power to take tax of people. So in such a society penalties for tax evasion are very heavy and based on psychological, social and penal terms very heavy penalties will be consider for tax evasion. High specific offense for a crime in a health community is a sign that it is a despicable crime and therefore we can say that the

payment of taxes, is one of the values of tax payers and failure to pay taxes also in new, advanced and powerful communities are a serious red lines (ibid., P. 98).

3.2 Executive guaranty

Victor Thoroni in the book Design and writing of tax law, states: Executive guaranty can be devided using several different indexes including criminal, civil detention, and imprisonment by the type of criminal offense or violate tax rates, or the severity of the fault. Executive guaranty should only be imposed in cases where a person affected by them, to be considered a delinquent. It also should not be too severe or disproportionate to the offense and perform them in contrary to the principles of due process. Penalties should be designed in such a way that by promoting early resolution of disputes between tax authorities and taxpayers, reduce administrative costs and lead to tax collection. (Thoroni, 1384, p. 73)

3.3 Using deterrent factor

Thoroni beleives that to determine suitable punishment, firs two issues should be considered:

1. What options are existings?
2. What is the negative effect of each option?

It's in such a condition that a person could measure the existant risks by disclosure of his violation and its consequences in relation to the expected benefits of violating the law. Economists, who believe in rational choice, consider the issue that tax payers in the face of evading tax that Woe to violations of benefits be more than the prescribed punishment for the offense is multiplied by the likelihood of punishment, as an equation (Ibid, p.78).

3.4. Reform of direct taxes law

Eleventh government, headed by the President, in order to handle the tax situation of the country, has issued the "Reform of direct taxes law," which contains 60 amendment articles. This law passed in 31/04/94 in Parliament in open session and approved by the Guardian Council on 05/07/94 and has been filed on 05/19/94 to the Parliament, and issued to the Ministry of Economy to run. (Majlis Research Center)

The following table shows direct Taxation Reform law, enacted in 1366:

Type of crime and the penalty	Correcting text	Article
payments that employers pay to the natural persons other than their employees who are not subject to pension contributions or insurance, as an advice rights, the rights to attend meetings, teaching and research rights, without observance of the exception in Article (84) of Regulations Act, Taxable fixed at the rate of ten percent (10%).Employers while paying or dedication, should deduct accrued tax and in determined time in the Article (86) of that Act announced the specification of recipients according to the sample form by State Taxation Affairs Organization and pay it to the Tax Administration and in case of negligence, they will be responsible for paying taxes and fines.	Salary payers while each paying and dedication should evaluate and decrease the taxes based on The provisions of Article (85) of the Act , and until the end of the next month should provide a list includes the name and address of the recipients of salaries and send it to the Local tax affairs office and in the other months just make the changes.	Article -86 corrective law
The competent Tax Administration is obliged to calculate taxes in addition to the offenses the law and of salary payers who	In cases where the payerst of salaries, do not pay the tax on time or pay less than the actual amount.	Article 90 Corrective Law

<p>are infact are tax payaers based on recognition pageby considering due date in Article (157) of the Act demand it. This provision shall apply for the people who are including in Article 88 of the Law.</p>		
<p>If the Board determines the issuance necessary, While determining the amount of, will issue appropriate orders. Tax administration is obliged to supply equivalent to that amount from tax payer's property that is that is with him or third parties. In this case, task payers and third parties after issuing written warning of Tax Administration could not to seize property supply, unlessto provide the equivalent of the amount claimed and in case of violation, in addition to the foregoing, will also be subject to penalties of imprisonment grade 6.</p>	<p>In cases where the taxpayer is not yet clear or not during the process of its implementation And fear of wastage property or property used by the taxpayer for the purpose of tax evasion, Tax administration must provide evidence of tax Disputes Board could ask the financing.</p>	<p>Article 161 Corrective Law</p>
<p>If in the inspection boards mentioned in this article, books, documents and records is showing concealing the fact about tax on import , its will notified through tax administration to the competent legal authorities.</p>	<p>Inspection of offices, documents and financial records mentioned in this article is including all of books documents and financial records related to taxes of this law and Value added tax.</p>	<p>Not 1,2 Article 181</p>
<p>Based on the ruling note, in addition to offenses and penalties stipulated in Article 200 Regulations Act, is responsible to compensate losses and damages to government.</p>	<p>Notarial in each case that the justify documents closures of the movable and immovable property and financial rights procedures, obliiged to send a copy of the required regulatory documents within one month to the State Taxation Affairs Organization.</p>	<p>Note.3 Article 187 Act 1</p>
<p>In case of violation, in addition to liability partnership, Notary with taxpayer on taxation or tax related paraphernalia, it will also be subject to a penalty equal to 20% and if it is repeated, the punishment of imprisonment, grade six, also will be sentenced in accordance with the regulations.</p>	<p>In each case according to the the provisions of the law, duty or obligation of Notarial have been established.</p>	<p>Article 200 Act 1</p>
<p>In the event that the tax payers for the purpose of tax evasion to transfer their property to their spouse or children, State Taxation Affairs Organization would be to cancel the above-mentioned documents from judicial authorities to take action.</p>	<p>Ministry of Economic Affairs and Finance or the State Taxation Affairs Organization can prevent from exiting tax deptors , that the amount of their debt were definite advantage for legal entities manufacturing license from the relevant regulatory authorities of twenty percent (20%) of registered capital or the amount of five</p>	<p>Article 202 Corrective</p>

	<p>billion (5.000.000.000) IRR , and other legal entities and natural persons manufacturing of ten percent (10%) of registered capital, or two billion (2,000,000,000) rials and other individuals from one hundred million (100,000,000) . This article will apply to the manager or managers responsible for legal entities of private debt tax definitive legal person, including a legal entity income tax. The concerned authorities, according to the ministry or organization required to implement this article. This article shall not apply in the case of persons traveling to and approved by The concerned authorities Azamknndh obligatory trip to Mysore Bdhymalyat not pay for, the guarantees.</p>	<p>law</p>
<p>A. investigate and discover of the fault and offenses of tax officials and representatives of INTA In the tax dispute settlement boards And also other officers of the act involved in tax collection and also other people that perform duties of the mentioned officials and chase them. B. Research on moral grounds and actions of these people. C. Confirming opinion to promotion of tax officers and representatives of the state tax on tax dispute resolution bodies. D. Outstanding claims against taxpayers and tax officers, which the law had been anticipated.</p>	<p>Duties of tax security prosecutor</p>	<p>Article 264 Corrective law</p>
<p>These items are tax crimes and Commit or have committed in each case, be sentenced to 6 grade punishments :</p> <ol style="list-style-type: none"> 1. Set untrue books, documents and records citing its untrue and citing them. 2. hiding the economic activity and concealing its proceed 3. Preventing tax officers to access to tax and commercial information of themselves or third parties on the implementation of article 181 of this law and refusing to perform duties under the Articles (169) and (169 Frequent) to send financial information to INTA And inflict losses to 	<p>Items that are the tax crime</p>	<p>Article 274 Corrective law</p>

<p>the government by the action.</p> <ol style="list-style-type: none"> 4. Failure to perform duties related to direct taxes and VAT in relation to Collect or deduct of taxes from other taxpayers And connect it to the tax authorities in legal deadlines set. 5. justifying transactions and contracts of himself in the name of others, or justifying Contracts or transactions of other tax payers in their name, untrue. 6. Refrain from carrying out duties under the law on the regulation and submit tax returns, Contains information on three consecutive years of revenue and expenditure 7. Use the cards of other persons due to tax evasion 		
<p>If a legal person is guilty of a felony tax, For a period of six months to two years, sentence to one of the following punishments:</p> <ol style="list-style-type: none"> 1. Ban of one or more careers. 2. Ban from drawing some of the commercial documentation <p>Note - criminal liability of legal persons does not preclude criminal liability of real entity that committed a crime.</p>	<p>If a legal entity is committed tax crimes</p>	<p>Article 275 Act1</p>
<p>Sentenced to a minimum punishment of a perpetrator Deputy punishment of other people shall be determined in accordance with the Penal Code.</p>	<p>If any of accountants, auditors and audit firms, tax officers and employees of banks and financial institutions and credit Assistance in tax criminal offense and do not report violations.</p>	<p>Article 276 Corrective law</p>
<p>In addition to the penalties stipulated in Articles (274) to (276) of the Act, Responsible for paying the taxes and penalties of the law by the deadline stipulated in Article 157 of this law that has not been charged And also responsible for the losses sustained by the government with the ruling of the judicial authorities that are competent.</p>	<p>The perpetrator or perpetrators of tax crimes</p>	<p>Article 277 Corrective law</p>
<p>The committed in addition to dismissal from public service from two to five years, will sentence to the punishment of more that six months to two years in prison. Other legal implications related to this matter filed by stakeholders and competent authorities are determined to detect.</p>	<p>Any unauthorized access and misuse of information recorded in the database of identity, performance and asset of taxpayer Article (169 resort) of the law on issues other than the detection and collection of tax revenues or disclosure of information is crime.</p>	<p>Article 279 Corrective law</p>

5. Tax Justice

The principals of tax justice in tax systems are Cost of service principle and the principle of solvency. Applying the principal of Cost of service is required taxes distribute based on the using of public services by persons. The use of social insurance benefits, business services, government and etc is against paying the using right of them through paying tax, is based on the principle of cost of service. Principle of solvency is another criterion to determine tax justice. Adam Smith considers it as a first necessary principal in determining the tax. The principal of Solvency has two separated parts: First, rich people should pay more taxes. Second, people who in terms of financial ability are in the same level should pay same amount of tax. The first part is called public justice and the second part is called the horizontal justice (Ghanbari, 1389, p. 69). In horizontal equity, spread the tax burden evenly in the same condition and unevenly in the different condition. In horizontal justice, equal treatment of people is in equal situations. In vertical justice, that interpreted as a principle of solvency is that the taxes should determine unequal with those who are different in terms of financial affairs. In vertical justice, different behavior of people in different situations is relative. . In other words, the order of horizontal tax justice is that everyone has the same income, to pay the same tax, and purpose of vertical tax justice is that the taxpayers with different incomes have different payments (Ibid).

5.1 Plato's theory

Plato considers necessary the division of jobs for people based on their inherent talent necessary to know. Justice in society as a public duty had been interpreted by him as from the time each person is born, has a talent for a specific job; So, he or she Should be assigned to work that has talent in it and does not intervene in another job, and in the light of such a social order, Madinaty utopia will realized (Katooziyan, 1377, p. 612). As individual justice, will realized when all elements of the soul to do their work properly and coordinated and downstream element in comparison with upstream element has necessary compliance.

First, none of them should have more than pure necessities of life. They should receive their annual needs from the people of the city as fixed and definite quota, not more. They will eat a meal together like soldiers of a camp and will live together. We will say to them that God has given gold and silver in their existence and do not need unvaluable materials that are in the hands of people like gold and silver ...; But as soon as the rulers, became the owner of the house and land and property, Instead of Sovereignty, will be pursued housewives and handicraft and agriculture , and instead of to be advocates and defenders of the city, they will be hostile to them. (Lotfi, 1367, p. 966).

According to Plato, economic justice has two main factors generally: i) division of work between lower classes: Everyone is responsible for doing a work according to his or her ability, not resign it to other people. 2. Induction of private ownership about wealth and a kind of community among rulers : In his view, social power and authorities may provide the context of the economic oppression and finally a class war and vulnerable of society.

2.5 Islam's point of view

Economic justice is one of the examples of justice; also personal justice is another kind; so, it is necessary to explain the concept of justice in a way that it could be true for the various instances of justice and be applicable to all cases. The nature of justice has a direct relationship with the right. Wherever there is not a right, there is not a justice issue; Just as in any case, that right is proposed, justice takes shape; So in the nature of justice, right is proposed, and without knowledge and careful evaluation of the "right" we can not be realistic about justice. Accordingly, to interpret economic justice in Islam, it is necessary to explain the three following fundamental point:

A. The relationship of right and Justice B. Analyzing recognition of right C. Reciprocity economic rights between the Government and people.

Production and services activities such as agriculture, fishing and trade is necessary and they could be accept as an origin of wealth acquisition; But money through usury and monopoly and hoarding is not acceptable; Therefore, the general justice dictates that economic activities carried out within the framework of laws and any work and attempts that act outside the law could not result in income. Also, according to distributive justice, every man according to his nature and innate talent must choose a professional jobs and thereby earnings revenue. And if the produced goods and services, compared with its consumption needs, are increasing, it could be exchange with others; but in exchanging it is necessary to consider in both sides.

B. The relationship of right and justice

Considering reciprocal rights between the government and the people, is the justice predisposing between them. Government should help nation and nation reciprocally should help government to implement Sovereign rights in the field of social relations until social justice take form. In this regard, Imam Ali (AS) says: So when serf considers the governor's right and the governor considers the right of serf, Right will become great among them, a huge amount right there among them, and how religion emerged and symptoms of justice is in place and the ways of religion emerged and symptoms of justice is in place (Seyyed Razi, 1363, p. 216). . Public education, national security, fostering socio - economic development ,fighting against poverty and provide subsistence for vulnerable sectors, is considered a part of people's rights in an Islamic society; Soas tax revenues, governance law and adherence to different policies, public participation in the various fields of cultural, economic, social, political, military,are of the rights of sovereignty.

B.Analyzing recognition of Right

The basis of Justis according to Islam- as mentioned- is the reciprocal rights of government and people. These rights could devide to General and specific.

1. General right

People of a society are equal about right. Everyone is entitled for his or her survival and welfare to develop and prospe. In this regard, God is saying: He brought you forth from the land and give you life (Hood, 61). Every human being has the right to development and use of natural resources. Based on this general right, anyone can enter the field of useful work on natural resources and as a result earn Private property for their efforts; So as , everyone has the right to use his talent to meet the diverse needs of human society and finally to make the fruit of his hard work and efforts as his property.

2. Specific right

The emergence of private ownership on the natural resources, based on useful economic work such as Resuscitation, possession and on salary based on the work for producing goods or services for others will performed; So as, the need for people who are not able to work and not to meet the needs of their own economies, can be the source of the formation of the ownership of the treasury. The main point in the analysis of general and specific right is that there are no rights without responsibility and duty. In this regard, Imam Ali (AS) says: There is no flow stream for one person except what flows for him (Seyyed Razi, 1363, 216). And judge among Arabs and said there is no loss in Islam (Feyz Kashani, p. 136). Apparently the owners of water wells could not prevent, straight from pastures around wells, because they were general permissible (Mobah-e Aam) and using them was permissible for all people; Therefore, the owners of the well, to the exclusion of these pastures, did not allow the shepherds to use the water added to the consumption until the pasture remain normal for them. Prophet for the prevention prohibited of such a conspiracy (ibid vol. 12, p 296).

C. Reciprotrory economic rights between the Government and people

Islamic governance, must consider the following economic rights for their basic obligations in the field of economy, society:

1. Environmental protection

The use of natural resources in the production of goods and services by the private sector, is conditioned by the environmental protection. Islamic governance, is responsible for environmental health and condition of the continuance of responsibility for future generations; Therefore, environmental protection and optimal use of non-renewable natural resources based on the rule of negating the loss or harm, done to the public.

2. Production of public goods

This type of product has two characteristics: One is the lack of competition in consumption and the other is impossibility of eliminating some of their consumption. National security, judicial services, defense of national rights, universal education and service of this kind, considered part of governance. These goods and services are not competitive; It means the use of one person is not barrier to use it by another person. So as, its consumption could not be limited to finite persons and removing other persons.

3. Providing development infrastructure

Developmental process of a society is formed by providing its infrastructure. . The establishment of scientific, cultural, researches for training suitable human resources, connecting roads and telecommunications, heavy industry construction that is out of reach of private sector , Inclusive healthcare, Public Health Service, development of information resources for future investment opportunities and their profitability and the information out of it, provide Social - Economic Developmental context from these revenue-generating opportunities of monopoly status. Production of public goods such as security and defense services for jihad against the enemies, providing infrastructures of development such as training human resources as appropriate Establishing heavy industry, transport, telecommunications, based on the principle of "building land" is considered; Just as supplying government revenues to carry out various duties and responsibilities will fall under the principle of collecting "taxes".

4. The balance of societies' income.

Undoubtedly, a significant distance from each other in segments of society may keep them separated from each other and not feel the pains and problems of disadvantaged people by the wealthy class. This distance, increases the complex and hatred and destroys the unity of society. In addition, , concentration of wealth is the origin of moral corruption and social problems. If the wealth accumulated in the hands of some people, on the contrary, others will be deprived and the gap between social classes and on the other hand, the field of theft, bribery, prostitution, greed, pride and grandiosity and neglect will provide for rich class. In this regard, Holy Quran says: so that it will not be a perpetual distribution among the rich from among you (Hashr, 7).

The point should be noted here is this: Just as the nation has the rights on government, Islamic government also has rights on nations that without performing them, the justice will not take form. Taxation, the adoption of fiscal policies - economic governance, governance participation and cooperation in politics, economy, culture and ...are the parts of government right on nation that should study in its suitable place broadly; Thus, according to Islam, implementation and enforcement of economic rights between governance and the people (public and private) result in economic justice. It is clear that this view has fundamental distinction with Plato's ideas. (Research Institute of economic management, economic and financial corruption, 1382, p. 40)

Panam Documents

11.5 million Documents entitled "Panama documents" that was released made a massive earthquake the world's political arena and revealed confidential and secrets of many politicians in don't paying taxes and tax evasion. While, these politicians are constantly looking policies in their governments to enact laws to close the way of tax evasion for their people.

The main explanations about the documents that have been disclosed are:

- These documents have exposed foreign assets of more than 140 politicians and government officials from around the world. Former senior officials and their associates that their data is included in these documents is that the current prime minister of Iceland and Pakistan, the current Ukrainian president and the king of Saudi Arabia.

- More than 214 thousand foreign companies in the leaked documents that are relevant to people in more than 200 countries and territories.

- Major Banks have attempted to establish companies in tax havens that are hardly detectable. The description is as follows: This represents a massive disclosure of foreign assets of 12 current and former world leaders and shows how those close to Vladimir Putin, Russian president, secretly have shifted about \$ 2 billion through banks and front companies. The documents also offer details of secret financial assets of more than 128 politicians and government officials from around the world offers. Volume of 11.5 million leaked documents showed that internationally active law firms and big banks confidentiality offer financial services to politicians, fraudsters and drug smugglers as well as billionaires, celebrities and sports stars (Website "International Consortium of Investigative Journalism")

Other ways out

In addition to the existing rules in law books regarding tax crimes, The author has collected the ways to go out and has presented them.

1. Accounts and asset management, anti-money laundering, adopting heavy punishment for tax evasion and tax justice, are strategies that could make tax policies more effective. In this regard, three suggestions could be mentioned: 1. Heavy financial and criminal penalties for those who do tax evasion, 2. Cleansing of Tax department's corrupt personnel and applying heavy criminal penalties for them, 3. Making strong enforcement for these crimes or searching bank accounts of these buyers.
2. While taxes of employee is taken in beginning of each month, but Gold-seller and Tower makers with tricks to bypass the tax authorities do not tax a penny! These problems can be explained in the form of "tax evasion". It seems, tax evasion is done when dealing can be done with cash money and the money is available to the public and every person has multiple accounts. So if the limited cash removed in society and limited and the equal banking system take form, and entry and exit of money equal to the specified account; we could strength this hope that tax evasion will be eliminated.
3. To create proper taxation, we need transparent economical area. Many disputes after the revolution, between the right and left, from the beginning, have been proposed on the issue of transparent economical area and business environment. Because in our country, in fact, there is no production in any kind (at least pan Today); So whatever happens in the domestic business environment caused by speculation, Which its added value make runaway inflation. As a result, tax is also a kind of kickbacks that increase the inflation. So until the economy and incomes of economic spaces do not place in a glassy room, and people could observe the transparency of incomes and expenses, we could not reach to right and truth tax.
4. Corruption in tax executive agencies is another controversial issues regarding tax. Today in tax system, anchors consider taxpayers somehow look like bait. In this regard, when observed that people who are willing to bribe tax officials, And all their affairs successfully goes ahead, so become dissappointed of tax issues.

5. Conclusion

Tax matters, the more so that the connection between people and the government retained it and oblige the government to respond about the revenue obtained. . So anything that makes people suspicious about it, has many negative effects in the process of providing tax. According to what quoting of experts of the economy and development, was mentioned in the text; Tax revenues in order to meet the government spending; improve adverse economic conditions of community. . However, in Iranian economy this figure has negligible share. But the willingness to pay taxes that can be based in order to explain the tax culture; is of issues that today's authorities are aware about it. Therefore, in this regard, that the only taxes that could provide greater prosperity for citizens and any shirk of the tax ultimately to the detriment of their own and will be prevents the implementation of welfare programs.

In the meantime, criminal justice policy for tax crimes could be effective in some extent in evading of taxes. Note and different materials, which was referred to, in some way, could not provide assurance in the implementation of receiving taxes. Of course, this happens in developed countries of the world, that sort of culture of paying taxes in their country has been institutionalized for years, as well. Panama documents to some extent unveiling these weak laws in different countries of the world. But criminal policy, for tax crimes in Iran, compared to developed countries, is very poor, which its reasons was said. Corruption in the bureaucracy, the involvement of officials and dignitaries and politicians – who should make the tax paying culture- in Tax evasion, Lack of transparent financial system, lack of rules in fiscal discipline, sanction a weak judicial system, which somehow involved in bribery and corruption in part where there is the highest corruption and etc, all has caused financial problems in our country, Not only does not go to the institutionalization of the tax culture but also to institutionalize a culture of tax evasion. in this regard "Law amending of Direct Taxation law" that was approved by Parliament on 31.04.94, was in some how changing criminal methods and policies of authorities about Taxation law that was not changed since the year 66.

This lack of change was the most important element and factor in the spread of tax evasion. as we observe in the table of "Law amending of Direct Taxation law", the corrective issues were considered all violators carefully. Punishment is intended for both taxpayers and executives. Especially Article 274, which deals with cases of tax crime.

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