



Fundamentals of Criminalization of Tax Evasion in the Iranian Legal System

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Abstract

Despite severe economic sanctions and low oil sales rates, in order to finance the country's non-oil revenues, the need to protect and benefit from tax revenues becomes even more necessary. In this regard tax evasion in Iran is criminalized and the strategy of punishment in this regard is considered, but the adopted approach was not designed to form a powerful and deterrent strategy against tax evasion. After repeated amendments to the tax laws, the Iranian legislature has criminalized this economic phenomenon in Article 201 of the Law on Direct Taxes, approved in 2001, and in Article 274 of the amendment to the said law, approved in 2015. But from the point of view of the constituent elements of crime, there are many ambiguities in this matter. Tax evasion is a deliberate crime whose physical behavior can be of the act or omission act. In terms of circumstances, in order to provide tax evasion, it is not necessary for the perpetrator to intervene in setting the wrong circuit, but merely invoking the regulatory circuit by a third party is sufficient to commit the crime. On the other hand, in the case of omission, a period of three consecutive years must elapse. From the point of view of the result, there are several possibilities for the absolute or restrictive nature of this crime, which seems to be more in line with legal principles and interpretation in favor of the accused. In this study, the intention and effort is to rely on the method of descriptive and analytical study, explain and measure Iran's criminal regulations in the field of combating tax evasion to be on the agenda to finally through the studies and studies conducted deterrent and authoritative strategy Draw and recommend for the mentioned behavior.

Keywords

Tax; Tax offenses; Tax evasion; Economic offenses; Criminal liability

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1. Introduction

Taxes are the main means of earning money for governments to achieve economic and social goals. This source of income is preferable to other sources of income from the domestic economy, as in some countries, taxes account for up to 90% of government revenue. But in Iran, the government budget relies on revenues from the sale of oil and natural resources, and the role of taxes in providing government resources and managing it has not yet been as important as it should be (Samadi & Nasirabadi, 2019). In developing countries, including Iran, the amount of taxes collected is far from the actual tax capacity, one of the important factors of which is the existence of an underground economy and tax evasion. One of the most important issues related to the establishment and efficient implementation of the tax system is identifying ways to avoid paying taxes and ways to prevent them. Because the phenomenon of tax evasion in the tax system, like other crimes in this area, is affected by various factors. Economic factors and social contexts (such as the lack of effective social institutions in promoting the norm of obedience) are the executive and managerial capacity of the tax organization is associated with social, economic and interaction consequences (Ghaleno & Mahdavi, 2016; Motallebi et al., 2020). Tax evasion means hiding part or all of taxpayer's personal income, or in other words, it is an illegal adjustment made by individuals to pay taxes (Izadi et al., 2016). The purpose of this behavior is not to pay full or incomplete taxes. In other words, tax evasion can be interpreted as an illegal way to reduce tax debt (Motallebi et al., 2020). Tax evasion, as a behavior in which a taxable person violates the rules, intentionally trying to pay less or no tax at all, has devastating and far-reaching effects, in fact, tax evasion and the prevalence of such a phenomenon in society cause the government to face budget cuts and consequently not be able to properly perform its duties in important areas such as education, health and public health. This factor will increase the gap between different income groups. If tax evasion is not addressed, other people may be encouraged to do so in order to increase their financial capacity. Due to the effect of people's social behavior on each other, tax evasion, despite the avoidance of some people, is gradually gaining public acceptance. The legislature is resorting to criminalization and sentencing to deal with this phenomenon as a last resort. Accordingly, it is necessary to adopt a strong and deterrent criminal strategy to combat tax evasion, the legislator of our country, for the first time in Article 19 of the Law on Amendment of the Income Tax Law (Approved in 1958), criminalized tax evasion and for the first time prescribed imprisonment for it in tax laws. With the approval of the law of direct taxes in 1966, Tax evasion was criminalized in this regard in Article 145. Anyone with the intention of tax evasion, who cites the books and documents that are the criterion for tax assessment and has been prepared or prepared contrary to the truth will be sentenced to a disciplinary imprisonment of three months to two Years (Yousefi et al., 2020). Furthermore, in amending the Law on Direct Taxes adopted in 2015 in Article 274, the legislator again explicitly provided for the acts and behaviors authorized in Article 201 of the Law adopted in 1987, which constitute the

material element of the crime of tax evasion, and the punishment of 6th degree has been imprisonment. This amendment criminalizes legal and criminal liability as a way to reduce financial evasion and increase tax revenue. This issue indicates a change in the approach of the tax system from the guarantee of administrative enforcement to the guarantee of legal and criminal enforcement. In Article 274, approved in 2015, states: "The following cases are taxed and are regulated or, as the case may be, are sentenced to a 6th degree punishment:

- 1- Arranging notaries, documents and documents that are not true and citing it.
- 2- Concealing economic activity and hiding the income from it.
- 3- Preventing tax officials from accessing their tax and economic information or third parties in the implementation of Article (181) of this law and refusing to perform legal duties based on sending financial information subject to Articles (169) and (169 frequent) to the Tax Affairs Organization and Damage to the government with this action.
- 4- Failure to perform legal duties related to direct taxes and value added tax in relation to the collection or deduction of taxes of other taxpayers and its submission to the Tax Affairs Organization within the legal deadlines.
- 5- Arranging their own transactions and contracts in the name of others, or transactions and contracts of other taxpayers in their own name contrary to reality.
- 6- Refusing to perform legal duties regarding the preparation and submission of tax returns containing income and expense information for three consecutive years.
- 7- Using other people's business cards in order to evade taxes.

Although the recent action is considered a prudent measure, the penal strategy has not been designed and implemented to create a strong and deterrent policy to combat tax evasion. Thus, among the most important harms of the existing legislation is the use of disproportionate financial penalties, non-criminalization of tax evasion and lack of explicit and absolute criminalization of collusion for tax evasion. Considering that the amendment adopted in 1952 of the Law on Direct Taxes criminalizes tax evasion and creates guarantees for legal and criminal enforcement, so the present study examines this enforcement guarantee and its role and effect in complying with taxpayers, preventing tax offenses and ultimately And its role in improving the country's tax system.

2. Conceptology

First, by modeling the structure of a scientific article into semantics, an attempt is made to define and explain the concepts of the principle in a clear and simple way.

2.1. Tax and its types

In the Persian dictionary, tax 1 means the funds that government officials receive in accordance with the law from owners of property, land, real estate, etc. (Ghaleno & Mahdavi, 2016; Rahmdel, 2018). In the term, tax is considered on the share that each member of society is obliged to pay to the government in proportion to the wealth and income in order to provide public expenditures and protect the economic or political or social interests of the country (Izadi et al., 2016). Taxes have two types: direct and indirect. Direct taxes, unlike indirect taxes, are taxes that the tax debtor is entitled to pay directly.

2.2. Taxpayer

The word "taxpayer" literally means a person who pays something. In the definition of a taxpayer, a taxpayer is a person who pays taxes, whether the tax he pays is direct tax or indirect taxes.

2.3. Tax year

Taxyear is the period that the tax return is included. A tax year can be based on a calendar year or a fiscal year. Article 111 of the Law on Direct Taxes defines the tax year as follows: A tax year is a solar year that begins on the first of Farvardin (April) of each year and ends at the end of Esfand (March) of the same year (Samadi & Nasirabadi, 2019).

2.4. Tax evasion

Any illegal attempt to evade taxes, such as failing to provide the necessary information about income, taxable benefits to the authorities, is called tax evasion. Tax evasion can be done in different ways, but the main purpose of using these methods is not to pay the tax in full or in part. The definition of tax evasion is the same for all types of taxes (Khoyini et al., 2016). In the foreign legal culture, the definition of tax evasion states: Incomplete payment of taxes through illegal activities or fraud in payment of taxes or intentionally filling in tax documents intentionally. Thus, a person who owes a tax but does not pay it is called a tax evader (Motallebi et al., 2020). In other words, any attempt to fail to pay taxes to the authorities is called a tax evasion (Izadi et al., 2016). The legislator has also tried to provide a definition of tax evasion in the law of direct taxes: in Article 201: Whenever a taxpayer intends to evade taxes knowingly and intentionally to refer to the balance sheet and profit and loss account or to the books and documents that are the criterion for determining the tax and have been prepared and prepared contrary to the truth, or for three consecutive years, refuse to submit tax returns, balance sheets and profit and loss accounts. This definition is not a comprehensive definition of tax evasion and does not cover some non-taxable acts. For example, if taxpayers consider their professional activities as tax exemptions by falsifying documents that do not meet the tax assessment criteria, will not be subject to Article 201. Definition of tax evasion: "Committing any act

or omission of a taxable act that is intended to evade tax and leads to incomplete payment or non-payment of tax."

2.5. Tax avoidance

The effective use of various legal means such as calculating various taxes in order to reduce the amount of tax is called tax avoidance (Hosseini Kondelaji et al., 2016). This term is also attributed to activities that a person wants to give up employment or use the privileged subject to tax in order not to be taxed, such as preventing the import of a job, to avoid taxes (Imani, & Rezaee, 2019). Tax avoidance means organizing a person's affairs in such a way that the amount of tax liability is reduced or the principle of such liability is eliminated. Thus, tax avoidance is not in itself illegal (Izadi et al., 2021). In other words, tax avoidance is a way to reduce tax liabilities by circumventing the law or using legislative subtleties (Khoyini et al., 2016).

3. The nature of the crime of tax evasion

The crime of tax evasion, according to the division of crimes into criminal offenses and disciplinary offenses, is in the category of criminal offenses and in the division of crimes into criminal and civil offenses, is among the criminal offenses. A criminal offense is provided by law and is subject to the guarantee of criminal execution, ie punishment, and a civil offense includes any act that causes damage to another and requires the perpetrator to return the property or eliminate the damage. A disciplinary offense is a violation of specific regulations relating to a particular population or occupation (Rahimikia et al., 2017). However, the crime of tax evasion can also lead to civil liability (paragraph 6 of Article 274 of the Tax System Transformation Bill). The crime of tax evasion is considered as one of the crimes without a victim, In other words, they do not have a personal and human victim, but the victim may be a legal person or public morality or a public and private value (Ghaleno & Mahdavi, 2016).

3.1. White Collar

Tax evasion is one of the crimes that White Collars are most exposed to, In this regard, according to Sutherland, the crime of white collar arises from the work process of the perpetrator, the perpetrators of these crimes are also among the people who have high respect and social status (Khoyini et al., 2016; Rahmdel, 2018). Thus, since the tax figure of businessmen, business owners, firms and companies is higher than other classes of society due to the type of activity they perform, the possibility of their tax evasion is higher than others, In this regard, it is said that the crime of tax evasion is among the crimes of white collar.

3.2. Crime without crime

The crime of tax evasion is considered as one of the crimes without a victim, in other words, they do not have a personal and human victim, but its victim may be a legal person or public morality or a public and private value (Izadi et al., 2016). In fact, the victim of a tax evasion is not an individual or a group of individuals, but forms a community and reduces the quality and quantity of public services (including health and public education) (Izadi et al., 2021). Failure to comply with tax liability, even on the part of one of the taxpayers, will harm the whole community. This is where it is said that victimized tax offenses are not tangible and specific, but serve the public interest.

4. The constituent elements of the crime of tax evasion

In order for human behavior to be considered a crime, three elements are necessary: (A) Legal element: means that the criminal description must be determined by law. (B) Psychological element: This means that criminal behavior must be accompanied by criminal intent or criminal guilt. (C) Material element: means that the crime must be actualized and find an external existence, or the preparation of the grounds for committing it, should not be considered a crime. Practical external manifestation, resulting from the criminal will or criminal error that is committed by the perpetrator of the crime and the crime is revealed by it, is called the material element of the crime. The material element of crime means that criminal thoughts and intentions are realized (Imani, & Rezaee, 2019).

4.1. Legal element

Criminalization must have special features in international human rights instruments so that it does not become a tool in the hands of governments to restrict human rights and freedoms under the pretext of protecting them. One of the most important features, which is one of the basic principles in criminal law, is the legality of criminalization. This means that any restrictions must be made within the framework of the law, and the law in this case means the local law (internal law) of the countries. In other words, it is local law (internal law) that defines and conditions for the application of restrictions (Hosseini Kondelaji et al., 2016). In the law amending the law on direct taxes in 2015, the criminalization of tax evasion was put on the agenda more widely than in the previous regulations, In this regard, it has been stated that, according to Article (201) of the Law on Direct Taxes adopted in 1987 (with subsequent amendments), tax evasion was criminalized only by resorting to forged documents and contrary to the truth, Thus, tax evasion in the normal state and without resorting to forged documents was the only subject of a tax violation (Izadi et al., 2021). According to the article, the following cases are considered tax offenses and the perpetrator is sentenced to sixth degree punishments:

1- Arranging notaries, documents and documents that are not true and citing it.

- 2- Concealing economic activity and hiding the income from it.
- 3- Preventing tax officials from accessing their tax and economic information or third parties in the implementation of Article (181) of this law and refusing to perform legal duties based on sending financial information subject to Articles (169) and (169 frequent) to the Tax Affairs Organization and Damage to the government with this action.
- 4- Failure to perform legal duties related to direct taxes and value added tax in relation to the collection or deduction of taxes of other taxpayers and its submission to the Tax Affairs Organization within the legal deadlines.
- 5- Arranging their own transactions and contracts in the name of others, or transactions and contracts of other taxpayers in their own name contrary to reality.
- 6- Refusing to perform legal duties regarding the preparation and submission of tax returns containing income and expense information for three consecutive years.
- 7- Using other people's business cards in order to evade taxes.

Note 1- The application of this punishment does not negate the application of the deprivations contained in the Law on Promoting the Health of the Administrative System and Combating Corruption, approved by the Expediency Discernment Council in 2011. Also, according to Iranian regulations, starting a tax evasion is not a criminal offense. Not criminalizing the beginning of tax evasion can not be considered an appropriate step in creating a strong strategy against tax evasion, because it causes the criminal justice system to intervene only when the tax evasion is complete. Therefore, in cases where the perpetrator intended to commit the crime of tax evasion and took measures in the direction of such a crime, but the crime has not yet been fully committed and does not include prosecution and prosecution. In fact, the issue that needs to be addressed here is the intent to evade taxes and the subsequent conduct that has been carried out to carry out such a criminal intent. Therefore, it is recommended that the Iranian legislature specifically criminalize tax evasion. Regarding the approach of the Iranian legislature to collusion in order to commit tax evasion, it should be said that since the mentioned behavior is not independently criminalized in the Iranian penal code, so to explain its sentence, we must refer to the general rules, In this regard, Article (611) of the Penal Code adopted in 1996 states: If two or more people conspire to act against the evictions or the population or property of the people and have prepared the executive arrangements but fail to act without their will, they will be sentenced to imprisonment from six months to three years, respectively. In accordance with the above legal article, gathering and collusion against people's property is criminalized in accordance with the explicit conditions, Thus, since the subject of the crime of tax evasion is non-payment of taxes as money that is spent for the development, welfare and needs of individuals in society, it can be concluded that tax evasion is also one of the acts in Article (611). The law of punishments means the behavior

that is done against the property of the people. However, in order to commit a crime, which is the subject of the mentioned article, it has been considered necessary to prepare the executive provisions of the crime (Imani, & Rezaee, 2019). The legal element of the tax offense, Articles 274 to 279 of the Addendum to the Law on Direct Taxes, is the subject of Article 42 of the Tax System Transformation Bill, especially Article 274. These materials also determine the material elements of this crime.

4.2. Material element

Pursuant to Article 274 of the Law on Amendment of the Law on Direct Taxes, the material element of the crime of tax evasion is the act of committing and leaving the act simultaneously, Thus, setting up false offices (servant 1 of Article 274) using other people's business cards (clause 7) and arranging their contracts in the name of others (clause 5) in the form of acts constituting the crime of tax evasion and preventing the access of tax officials (clause 3) and refusing Performing legal duties (clauses 4 and 6) were considered as abandonment of tax evasion. Preparation of false documents, attempting to conceal economic activity and concealment of income, non-submission of tax returns in cases provided by law, preparation of false contracts with the intention of tax evasion, etc. are among the elements of the material element of tax evasion in Article 274 that this law refers to them.

4.3. Spiritual element

In order to commit a crime, violating the order and prohibition of the legislator is not enough. The criminal act must be the result of the will of the perpetrator, in other words, there must be a relation between the material act and the mental states of the perpetrator in order for the perpetrator to find guilty. The commission of a crime is a pretense of malice or error of the offender, provided that the perpetrator wants such an act, or at least makes it possible, and is aware of the violation of the legislator's orders and prohibitions. In the realization of the psychological element, the existence of two factors is necessary, the will to commit a criminal act and criminal intent. The commission of a crime is a pretense of malice or error of the offender, provided that the perpetrator wants such an act, or at least makes it possible, and is aware of the violation of the legislator's orders and prohibitions. In the realization of the psychological element, the existence of two factors is necessary, the will to commit a criminal act and intention. In Article (274) of the Law on Amending the Law on Direct Taxes, the legislator has not specified the intentionality of the tax evasion crime, but in the analysis of the psychological element of the tax crime, it can be said that this crime is intentional. General suite is sufficient and special suite is not required. The psychological element is implicit in the perpetrator, and for this reason, if the accused proves the lack of a psychological element, he will be released from punishment.

4.4. General malice (general bad faith)

General malice is the conscious will of a person to commit a criminal act. The existence of this intent is always necessary for an intentional crime to be committed, but it is not enough if the crime is absolute. The intention of the act or desire to commit a criminal act, ie directing the will to a criminal act, is necessary and sufficient to commit a crime (Hosseini Kondelaji et al., 2016; Rahimikia et al., 2017).

4.5. Special malice (special bad faith)

Sometimes the legislator makes the existence of a crime conditional on having a specific intention that the perpetrator has tried to achieve. For example, in murder, intentional harassment is not enough, but the person must also be intentional in obtaining an illegal result in order for that act to be considered intentional homicide. Therefore, special malice involves the attraction and desire of a person to achieve certain results against the intention of the legislator (Ghaleno & Mahdavi, 2016).

5. Punishment for tax evasion

According to Iranian law, and according to the description of the perpetrator of tax evasion (whether real or legal), there are two types of punishment for the perpetrators of the crime, In this regard, the legislator in Article (274) of the Law on Amendment of the Law on Direct Taxes, has prescribed sixth degree penalties for the perpetrator of tax evasion. In this regard, according to Article (19) of the Islamic Penal Code, the above-mentioned ta'zir punishments are: "Imprisonment for more than six months to two years, Fines of more than twenty million (20,000,000) Rials to eighty million (80,000,000) Rials, Whipping from thirty-one to seventy-four blows and up to ninety-nine blows in crimes against chastity, Deprivation of social rights for more than six months to five years, Publishing a final verdict in the media, Prohibition of one or more professional or social activities for legal entities for a maximum of five years, Prohibition of public invitation to increase capital for legal entities for a maximum of five years, Prohibition of issuing some commercial documents by legal entities for a maximum of five years." As we know, the punishment for the crime of tax evasion is the sixth type, so it has the legal capacity to reduce the sentence, change the sentence, suspend the sentence, the semi-liberty system, the conditional liberty system and repentance, as follows: "Penalty for a fiscal offense can be reduced to less than three months in prison if there are mitigating circumstances." In addition, the legislature (Article 275) has enacted the Law on the Reform of Direct Taxes to determine the punishment of tax evasion entities as follows: "If the perpetrator of any of the tax offenses be a legal entity, he will be sentenced to one of the following punishments for a period of six months to two years:

- 1- Prohibition of one or more occupational activities,
- 2- Prohibition of issuing some commercial documents."

6. Competent authority for filing tax claims, processing and limits of their jurisdiction

The show of tax power is one of the hallmarks of government sovereignty, and with the power that the law gives to the tax system, it has broad and unique powers. With the help of this legal tool, the government will be able to collect taxes on time and easily, and at the same time, respect the rights of taxpayers. Certainly, the tax assessment must be based on a correct source and based on sufficient reasons and information (Article 235 of the Law on Direct Taxes), but in some cases, taxpayers do not follow the rules. In this case, the law has provided the possibility of objecting to the tax system at the discretion of the taxpayers and building their trust. One of the basic and intrinsic duties of the country's tax affairs organization and tax officials is to identify and recognize tax revenue, demand and collect taxes in accordance with legal texts. This duty is the obligatory or exclusive competence of the country's tax affairs organization and tax officials. Obligatory jurisdiction in tax law means that the legislature has delegated special authority to the tax authority and its agents to perform specific duties. In other words, the legislature, on the basis of an independent, specialized legal personality and a special position that it has identified for the country's tax administration and tax officials, has deprived tax authorities of other public authorities and government institutions, except in exceptional cases. It also needs the explicit text of the legislature, so failure to perform or violate the mandatory authority will result in administrative, civil and criminal liability for the relevant tax authorities and agents. Tax litigation as one of the aspects of financial law has a special place in the vast majority of today's civil societies. Tax litigation in Iran, with a relatively long history, has always been one of the topics of debate among experts and one of the legal challenges in the Iranian tax system. Tax offense is tried in the general criminal courts, and among the criminal courts across the country, the court that the material element is committed in its domain, can handle this issue. In the case of paragraphs 2, 6, Article 274 - which are simple offenses - the local court where the economic activity is concealed, or the place where the tax return is lodged, or the place of the tax administration which the tax is delivered, or areas that prevent tax officials from accessing tax information, or repeatedly refuse to perform the duties referred (in Article 169) have jurisdiction. However, regarding paragraph 1 of Article 271: the crime is composed of two components of the unrealistic regulation of documents and also citing them, if these two components are committed in two jurisdictions, both courts can hear it. (Article 54 of the Code of Criminal Procedure approved in 1999). It is necessary to pay attention to the rules of personal jurisdiction in tax offenses. Because according to paragraph 5 of Article 169, the punishment for legal persons is attributed to managers, and the punishment of managers of legal persons in public law has special rules according to the court: If governmental legal entities or non-governmental public institutions and institutions refuse to send their information to the Tax Affairs Organization, their managers will be punished (the last part of paragraph 6 of Article 274 and Article 169). Managers of legal entities, according to the discretion of the competent court, must refer to various laws.

According to the note of Article 4 of the Law on the Establishment of Public Courts or according to paragraph 1 of Article 2 of the Law on Punishment of Employees of the Reform Government in 1976. If the criminal liability of a tax offense falls on the persons mentioned in paragraph 1 of Article 2 of the Criminal Court Law on Government Employees or the persons mentioned in the Note to Article 4 of the Law on the Establishment of Public Courts or the crime is committed directly by the above persons, the General Criminal Courts of the provincial capital and the Tehran Criminal Court have jurisdiction.

7. Conclusion

The legislature's definition of tax evasion in Articles 201 and 274 of the Law on Direct Taxes is not exhaustive and does not include some acts resulting in non-payment of taxes. For example, when taxpayers consider their professional activities as tax exemptions by falsifying documents that are not criteria for tax assessment, will not be subject to Rule 201. The accepted definition of a tax evasion offense is "the commission of any act or omission of a taxpayer for the purpose of tax evasion which results in an underpayment or non-payment of tax." Regarding the material element of the crime of tax evasion, it was concluded that the physical behavior of tax evasion is realized both in the form of a positive material act and in the form of abandonment. This can be deduced from Articles 274 and 201 of the Law on Direct Taxes, in this article, referring to the mentioned documents and using other business cards and conducting transactions in the name of others and positive material act and not submitting the declaration and balance sheet and profit and loss account, to avoid paying the current tax on the crime of tax evasion by Both verbs are emphasized. In fact, tax evasion requires refraining from performing a public duty such as paying taxes, which is considered a negative act, But in order to achieve this goal, the perpetrator may also engage in positive material actions. Tax collection and identification of tax sources is one of the main and influential characteristics in the economy of any society, and the importance of this issue has increased today due to falling oil prices and the government's dependence on tax revenues. In this regard, according to the amendment adopted in 2015 of the Law on Direct Taxes, the refusal of some taxpayers to perform legal duties and on the other hand, having criminal characteristics of some of these measures, tax crimes have been achieved. The guarantee of criminal execution is the same criminal penalties in the criminal law that are considered and enforced in the law of direct taxes by the complaint of the tax organization and by the judicial authorities. The guarantee of imprisonment, which did not have a significant place in the direct tax law before the amendment, has been significantly used in the new amendment to the direct tax law in Articles 161, 201, 200, 202, 274, 275, 276, 277, 279 that there are examples of this performance guarantee. in fact by guaranteeing criminal executions in the law on direct taxes, it seems that the legislator has realized that tax evasion of natural and legal persons and their impunity is a violation of public rights. Legislative tax policy must enable the

charismatic authority of tax power to prevent tax fraud and evasion. The charismatic authority of tax power by the tax authority has three stages:

1. Selection of tax source,
2. Tax assessment, determination and claim,
3. Includes payment and receipt and executive operations of tax collection. Among the most important articles of the Direct Taxes Law that can play an effective role in preventing tax evasion are Articles 274 and 279 of the Direct Taxes Law, which the legislator has criminalized and introduced a new phenomenon as "tax crime". Tax criminalization is a positive, constructive and deterrent thing that is used in the field of taxation and in the tax systems of most countries. In fact, the biggest and most important change in the new law on direct taxes is the emphasis on this issue.

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