

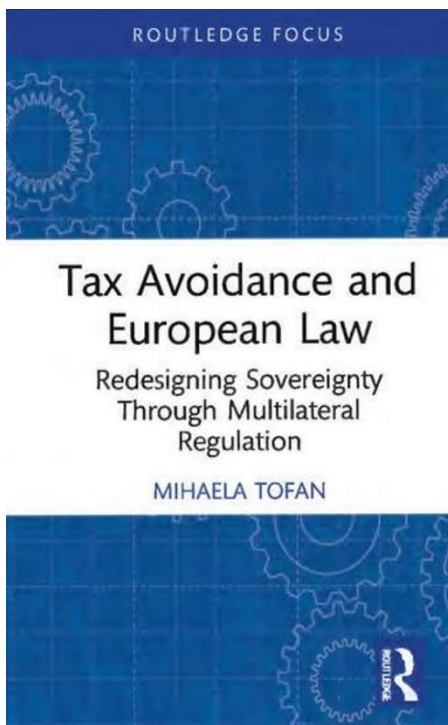
## BOOK REVIEW

Mihaela Tofan, **Tax Avoidance and European Law. Redesigning Sovereignty Through Multilateral Regulation**, Routledge: London, 2022, eBook ISBN 978-100-33-0997-0

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For a while now, professor and researcher Mihaela Tofan has been fully devoted to the in-depth professional study of European Law, with an emphasis on the fiscal and financial policy. We will hereby focus on the most recent work authored by Mihaela Tofan, namely: *Tax Avoidance and European Law. Redesigning Sovereignty Through Multilateral Regulation*, Routledge: London, 2022 (132 Pages). Her current scientific concerns, her studies and international

training, as well as her academic results, all support our perception of Mihaela Tofan as a powerful voice in the field she is extremely devoted to. The author - born 1976, Iași - graduated from the Faculty of Law, Al. I. Cuza University of Iași (1999) and holds a PhD degree in legal sciences from the Faculty of Law, University of Bucharest (2008). She is the holder of the Jean Monnet Chair European Financial Regulation, a Jean Monnet professor and member of the Centre of Excellence in European Studies at Al. I. Cuza University of Iași, an ERASMUS professor at the University of Perugia, Italy (2010), Arel University Istanbul, Turkey (2012), University Ca'Foscari, Venice - Italy, CDA College Larnaca - Cyprus (2016), and a visiting professor at Kiev Mohyla University, Ukraine (2012), Coimbra University, Portugal (2015) and Bifrost University Iceland (2016). She is author or coauthor of 11 volumes and



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numerous papers indexed in international databases. She attended and presented papers at more than 50 academic events (national and international conferences).

Turning to the above-mentioned title, it is worth mentioning the fact that the author makes a series of extremely useful remarks on fiscality and refers to it, from the very beginning, as “a topic of intensive research; scholars and practitioners are looking for the appropriate rules of law to limit and, if possible, to eradicate tax avoidance. Among the taxpayers, companies are more likely to adapt their activities, looking for the most innovative ways in saving tax money, especially when operating at the international level.

The ubiquity of using state sovereign rights to rule taxation and the dysfunctions of the mechanism of international taxation create the opportunity for avoiding the tax mandatory liability. It is expected that a taxpayer uses all available methods to reduce fiscal payments, especially when its activity is flexible and innovative”. Regarding the *goals of the study and specific approach*, we learn that “The main research question here is whether solving the dispute among states over taxable income implies reshaping the sovereignty concept.

Additionally, this research will establish what is more efficient: the traditional way of taxing by using the sovereignty credentials or internationalization of the tax regulatory framework”. The work is structured as follows: 1. Introduction; 2. The insight of the tax avoidance doctrine; 3. Challenges for the contemporary taxation systems; 4. European integration in taxation; 5. Conclusions and limits of the research. Nevertheless, the chapters which consistently contribute to the value of the book are the third one, which clarifies complex issues such as “Sovereignty in ruling taxation” and “The right to rule taxation for the EU Member States” and the fourth one, focused on the complex approach of the following sub-topics: “Tax cooperation within EU”, “Harmful tax competition”, “Jurisprudential approach on European tax regulation integration” and “Reinforcing European integration using tax regulation”. Equally important, at the end of the book, the author states that: “If we accept that sovereignty in taxation is untouchable and a state’s right to decide completely autonomously on the public revenue is a fundamental value for the tax systems, then our study confirms the hypothesis that the unilateral regulation in the tax field is still the formal legitimate method to rule today.

Also, in response to the objectives of the research, other features and parameters were highlighted, justifying the approximation of the national tax systems. There are informal challenges in the adoption of EU tax legislation, particularly serving the sovereignty rule.” Therefore, through its complex and coherent structure, the book provides answers to multiple issues that EU Financial Law practitioners have identified. At the same time, it is a valuable tool for students, researchers and university professors.