Some consideration on the definition of tax waste

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Received: February 6, 2023 | Revised: March 22, 2023 | Accepted: March 31, 2023

DOI: 10.5281/zenodo.7761383

Abstract
Defining tax waste is a challenge for tax authorities and academics as well. Public spending is often too high compared to their outcome and effectiveness raising higher concerns than the tax burden itself. Though "tax waste" is constantly used in the media and in politics, it has never been clearly defined scientifically. The tax waste has not decreased over the years, quite the opposite. But as long as the term is not clearly defined, one is in the realm of speculation. Without a definition, such processes cannot be evaluated legally either. A criminal offense for tax evasion is increasingly being demanded, but that would require a definition and criteria derived from it. This article analyses the current situation regarding the use of the term "tax waste" and offers suggestions for the criteria of a definition.

Key words: tax waste, public sector, government spending.

Introduction

Tax waste is one of the most frequently used words in political speeches, in the media, and in the personal conversation of citizens. The word or the term tax waste is used very emotionally. The use of the word does not stand up to scientific scrutiny as to exactly what tax squandering means. Tax wastage has negative connotations. It formulates a negative feeling towards the recognized activity of the state to spend the funds sensibly. A scientific definition of the term has never been established. So, you have to approach the use of the term in the language and what those who use it mean by it.

In order to develop a feeling for the term "tax waste", it makes sense to take a closer look at outstanding examples. According to the prevailing opinion, what is a waste of taxes? Tax waste is a problem across Europe in all member states. Public spending is often too high, misused, and not controlled enough. Numerous examples show this behavior. A closer look at cases from Germany, England, Sweden, France, and Bulgaria will get us an impression of the definition of the term.

Only when the term has been defined and this definition is internationally recognized and used consistently can one judge what is a waste of tax and what is not. This is the only way to compare tax wastage in different countries.

This paper is intended to create a discussion about the definition of the term Tax Waste. It suggests certain criteria, which could be used to narrow the term. The definition of tax waste should also enable an empirical study to scientifically collect tax waste in the countries of Europe (EU and Great Britain) and compare it in the form of a ranking.

Literature review

The term "tax waste" is often used in the media and in the politics all over the world. Not only in Europe, but also in India (Ganjapure, V., 2022), in the United States Citizens Against Government (Waste 2023). Above all, however, in the German language, the term "tax waste" has prevailed and is used almost every day in the media. Nothing can be found in the scientific literature. In Germany a few examples: Plappert, M. (2023), Lüdecke, K. (2023), Berchtold, A. (2023), Adelmann, Q. (2023).

This is always associated with the accusation that taxes, i.e. public duties, which a community raises by force of coercion in a unilaterally fixed amount and (unlike with fees and contributions) without granting anything in return from natural and legal persons in its area, do not use properly. The term “not properly” is not clearly defined (Thommen, J. P., 2004). In the media and the speeches and statements of politicians, the statements of NGO – representatives, but also by citizens, there is a wide range of uses of “tax waste”. According to the Basic Law (Article 114) of the Federal Republic of Germany, the public sector is required to use taxpayers’ money economically and frugally. At least that’s the law. What the terms economical and frugal mean are not explained (German Constitution 2022, p. 228).

The term tax waste is mainly used in connection with excessive spending, wrong spending, and pointless spending. But sometimes also in connection with criminal proceedings, such as fraud, embezzlement, and subsidy fraud. Allowing subsidy fraud by government agencies is not a direct waste of tax, but an indirect one. If one approaches the term “tax waste” scientifically, one must state that a definition cannot be found in the literature. For this reason, this term has not yet found its way into the legal texts or even into criminal offenses.

Material and Methods

Also, criminal law has difficulties in complying with tax waste because the term is not defined. A precise definition of a term by dissection and explanation of its content is missing in practice and in legal literature. A definition would be helpful in the context of the pursuit of clarity when using terms. First criteria and demarcations are feasible through the use of the term “tax waste” in the public debate. But are these criteria sufficient to define the term itself?

What are the requirements for a definition in the scientific field?

We need a nominal definition of tax waste. In other words, what do you mean by a term in a subject area, branch of science, or everyday language? Such a definition of determination thus arises by consensus.

The basic components of the definition must be identical. Given terms must not be expanded or narrowed. The definition must assign the term to be defined to the next higher generic term. The next higher generic term is the term “budget” or budget resources, which includes both revenue and expenditure of the public sector. The term “taxes” is used exclusively for public revenue. Expenditure is not referred to as taxes. However, it is desirable to clarify with the term “tax waste” that the revenue is spent senselessly. A shortening that defines the facts more clearly [Heinzel, I., F. Schubert 1969, 3, p. 18].

Furthermore, the definition must not contain a compass or a tautology. This means that a term cannot be defined by itself, e.g. “tax waste is the waste of taxes”.

A definition must not be negative either. Here it is precise that negative explanations come to mind: tax waste is not fraud or embezzlement. It is of no use to anyone if statements are made about what a term is not. The definition must not be too broad, not too narrow, it must not contain too much and not too little. It must not contain anything superfluous.

Results and Discussion

We analyze how the term tax waste is used by the public throughout Europe.

The Federal Chancellery in Berlin

In Berlin is not only an expansion of the Federal Chancellery planned, but construction has already begun. A tax waste that happens on purpose. The public has already criticized the construction and its costs on a broad basis.

With more than 25,000 square meters of floor space, the Federal Chancellery in Berlin is already larger than the White House in Washington, D.C., or the Élysée – Palace in Paris. And yet the existing building will be supplemented by a second one – the usable area will roughly double. When the move from Bonn to Berlin took place in 2001, there were 530 employees.

Today there are 846 employees (as of September 2022) who have been accommodated in other buildings outside the Chancellery. Up to 400 new offices are to be added because of the new building so that in future all employees can work on the premises of the Chancellery again (Bund der Steuerzahler, 2022).

Total costs of 485 million euros were approved for the new building. It later became known that the federal government assumes that the construction plus increases in construction costs and risk costs could cost around 601 million euros. This cost forecast then increased again. Most recently, the federal government assumed total construction costs of around 637 million euros. In addition, there is a risk buffer of 140 million euros for expected increases in construction costs – a total of 777 million euros has now been planned. This is 292 million euros more than was initially approved. Such a cost increase is obviously a classic tax waste. The construction could have been stopped and the plans reconsidered. However, this was never up for debate.

Every year, the NGO Taxpayers' Association publishes a "black book" with the worst tax wastes of the year. More than 100 examples are included. However, a precise definition of the term "tax waste" cannot be found here either.

Here is a second, serious example from Germany

The city of Regensburg has built a 20-meter-long and approximately 2.50-meter-wide "service building" in the middle of the city, i.e., a toilet facility including a waiting area with covered seats for bus passengers. A technical room was also built. The building consists of two women's toilets, a men's toilet with two urinals, and a disabled toilet with a lift and lounger. The integrated waiting hall for bus tourists is at the same time a covered weather protection and protected waiting area for tourist groups and for school classes, who are dropped off and picked up here by their coaches (Das Schwarzbuch 2022, p. 64).

The costs for this service building amounted to around 890,000 euros. Especially the foundation work proved to be complex. The operating costs for the "service building" are forecast at around 35,000 euros per year.

Even if the necessity of building a modern barrier-free toilet facility including a waiting area is beyond question, the costs for this appear high. For just under 900,000 euros, the building is too expensive and a waste of public funds.

An ombudsman for tax waste in Sweden

The cases are also similar in other European countries. In Sweden, there is an ombudsman, i.e., an independent arbitrator, who deals with tax waste. In order to make the daily and extensive waste of taxpayers' money visible, the Ombudsperson organizes a competition every year in which the worst waste of taxpayers' money of the year is chosen. The competition has been held since 2014 and takes place at the end of each year. Citizens can vote among ten different tax waste cases and give their opinions, on which they think is the worst waste of the year.

Two Examples from Proposal 5:

First, the Swedish Transport Authority shot the commercial "Closer to Sweden". For one minute and 44 seconds, the authority talks about how good you are at planning, building, and maintaining roads and railways. Viewers learn that the Paths of the Hunters were the beginning of today's transport system, the sole purpose of which is to bring Sweden closer. And that it is the Swedish transport administration that makes it possible to transport iron ore and greet grandma and grandpa. Self-promotion of the authority without obvious benefit for the citizens for SEK 650,000. So, the Swedish Transport Authority's film cost SEK 375,000 per minute.

Second this spring, the Gävleborg Region decided to sell the two wind turbines it had bought in 2012 for SEK 85 million. The investment, which would give the region an annual profit of three million crowns, has cost taxpayers at least another 42 million crowns over the years. Al-so expenses of SEK 127 million are offset by an annual profit of SEK 3 million. It remains to be seen that the wind turbines will have to be renewed shortly for reasons of age. The critics in the region have reported the fiasco to the waste ombudsman (Taxpayers` Association 2023).

Tax waste in the United Kingdom

Great Britain is also on the trail of tax waste. Under the title "war on waste", the NGO Taxpayers alliance has uncovered both cost overruns in large government projects and spending by local authorities on cars used by mayors. They found billions of pounds of taxpayers' money being wasted.

For example, numerous examples of wasteful spending by Lancaster City Council were uncovered when they carried out tax increases there. Between 2016 and 2019, the council spent £ 3,844,230 on agency and consultancy fees but has increased council tax by almost 5 percent this year. At a time when budgets are tight, the municipality has spent taxpayers' money on completely unnecessary costs, including £ 5,140 for a rock band performance and over £ 3,000 for Carlsberg lager.

In West Bromwich, the English Taxpayers' Association uncovered the waste of a municipal art gallery called "The Public". This completely pointless gallery was so unattractive that it had almost no visitors and was therefore closed only five years after its opening. However, it has cost taxpayers £72 million.

In autumn 2020, the Taxpayers Alliance presented the results of an investigation with the Daily Mail magazine that uncovered £5.6 billion of wasteful spending. This included almost £ 50,000 spent by the Department of Health on takeaways and over £ 200,000 spent on interior design expenditure at the Foreign Office (Taxpayers 'Alliance 2023).

Embezzlement of taxpayers' money in France

In France, there is the offense of embezzlement for public officials, but the law does not provide for punishment for the waste of taxpayers' money. The French penal code, the "Code pénal", threatens ten years in prison and a fine of 150,000 euros to any public official who embezzles public funds. Articles 432-15 have been in force since 2002.

However, it is not always easy for the French judiciary to prove beyond doubt a misappropriation of taxpayers' money. An example of this is the accusations against Christine Lagarde, the current head of the International Monetary Fund. In 2007, during her time as France's Minister of Economy and Finance, she instructed an arbitration court to settle a dispute with businessman Bernard Tapie. The procedure enriched a good 400 million euros from the state treasury (Finkenzeller, K. 2013).

Lagarde's appeal to the arbitral tribunal was and is politically controversial and by no means legally mandatory. The experienced lawyer could well have gone to a court of law in this matter – with perhaps better chances. The detailed circumstances were therefore legally reviewed in 2013. After a two-day hearing before the Court of Justice of the Republic, Lagarde was spared the opening of an official investigation procedure at the end of May. She was given the status of a "witness with legal counsel". In the French legal system, a hybrid status between witness and accused. It means that there are indications of a crime, but they are not sufficient for an indictment.

The most spectacular verdict to date for embezzlement of public funds was pronounced by the judges in December 2011. What was spectacular was not the punishment itself, but the conviction of a former head of state. Jacques Chirac was given two years' probation because, as mayor of Paris at the beginning of the nineties, he paid a total of 28 employees from the city treasury, but they did not work for the Paris administration. Rather, they supported, among other things, Chirac's election campaign for the presidency. The city of Paris had withdrawn from the proceedings before the start of the trial and agreed with Chirac and the conservative party UMP on the payment of 2.2 million euros.

The Court of Auditors, "Cour des Comptes", regularly checks the proper use of taxpayers' money and often criticizes it. However, he has no sanctioning authority.

Example in Bulgaria

Of course, in Bulgaria, as in other European countries, there are large cases of tax wastage.

In Varna, the largest port city in Bulgaria, there was a wild beach, which applied for and received financing from the European Maritime and Fisheries Fund with around 7 million euros in 2016 as a project "Modernization and reconstruction of the fishing port "Quarantine"".

It was claimed that there was an existing facility for housing fishing vessels and boats, for unloading, processing, and trading fish. However, there were only several pontoons near an old bridge, which were mounted as floating pillars.

They were then photographed as part of an allegedly pre-existing port. But Google Earth shows that there was never a port at this point.

The former director of the executive agency "Maritime Administration" Zhivko Petrov, on the other hand, claimed: "The fishing port "Quarantine" had 8 berths at the time of the issuance of the first OSC (Operational Suitability Certificate), the total length of its quay front was 40 meters and was intended for accommodation or mooring fishing vessels for unloading fresh fish".

But the government also joined this construct of lies without further inquiries. Thus, on 30 August 2017, the Council of Ministers decided that the City of Varna had free building rights for the planned modernization and reconstruction of the fishing port "Quarantine". "This building right includes the expansion and modernization of the existing hydro-technical plant as well as the construction of new port facilities to protect the harbor water area from wind and waves". However, there are no "hydraulic systems" at the site at the time of the government meeting in August 2017.

A part of the sea beach, now converted into concrete pillars, suddenly disappears from the information system of the Office for Geodesy, Cartography, and Cadastre. The corresponding screenshots were taken on July 26 and August 9, 2018. First, the property in question is marked as "Asparuhovo Beach". Second, the beach exists no longer although it was photographed just a few days later. And in this way, the way to its construction was opened.

The "expansion" of the phantom port began with the groundbreaking ceremony on the beach in the "Asparuhovo" district on May 21, 2019, and ended on December 12, according to documents. According to the official announcement of the Press Centre of the City of Varna on this occasion, the port has 16 pillars for electricity and water supply "for the needs of fishermen" and has a total capacity of 116 vessels, including 103 boats, 8 berths for vessels with a length of 18-24 meters and 5 berths for vessels over 24 meters.

Only a few months later, however, the Ministry of Transport, Information Technologies, and Communications had to admit the obvious truth in response to press inquiries: the fishing port of "Quarantine" in Varna, which was built with European funds, can only accommodate 43 vessels instead of 116.

It is not clear what "activities on hydro-technical facilities" will be carried out in the port, for which BGN 14 million has been spent so far. But several independent inspections since the beginning of July this year. show that the depth at the port entrance is only 1.5 meters, which makes it impossible for fishing vessels and large boats widely used in the Black Sea to enter the Black Sea. Most piers do not have water, electricity, and internet supply pillars. There has never been a port "extended" and "modernized" with European funds.

The case of the fishing port "Quarantine" is the devouring of considerable funds into pure façade projects. The creative thing about it is the attempt to create a completely fictitious parallel reality. There is no port. And there is no beach anymore. There is no public benefit. However, the money was spent (Spasov, S. 2021).

There is a lack of a uniform scientific definition of tax waste.

Tax wastage is, as you can see, a constant media issue throughout Europe. But there is no definition of tax waste. Even in the scientific literature, this is not investigated. In any case, the term must be distinguished from general criminal offenses. When a mayor embezzles money, no one speaks of "tax waste", but rightly of embezzlement.

The public sector should use taxpayers' money economically and frugally. This is not only generally recognized but also written down in the laws of some EU countries. But here, too, definitions are missing. What does economically mean, what does frugally mean? Far too often, existing budgetary rules are violated, and tax money is wasted.

However, criminal law throughout Europe is not suitable in many cases to deal criminally with taxpayers' money wasters. If public servants or politicians' pocket public funds, this can be punished – here the criminal law with the offenses of embezzlement, fraud, and embezzlement is sufficient. However, the bulk of the waste of taxpayers' money does not concern such selfish damage, but rather the non-selfish damage that harms taxpayers – because it is their money that is wasted.

Moreover, if the prosecution and punishment of the waste of taxpayers' money come to nothing, taxpayers' displeasure is programmed. The effect on public finances, whether taxes owed are withheld or collected taxes are wasted, is the same. Tax evasion and the waste of taxpayers' money are two sides of the same coin. That is why the waste of taxpayers' money must be pursued just as vigorously as tax evasion. This also increases citizens' confidence in the tax and expenditure policies of the government and administration. Concrete criminal, administrative, and procedural innovations are therefore needed so that waste of taxpayers' money can finally be effectively prosecuted.

Under the given conditions, "tax waste" is defined as follows:

Tax wastage is the inadequate use of budgetary resources. "Inadequate" can be explained by the terms "economical" and "frugal". Some of these terms are also explicitly mentioned in the legal texts of the Member States of the European Union as criteria for public financial management. For example, in the law of the Federal Republic of Germany Constitution, Art. 114 sec. 2 sentences 1, 2022.

So, let's take a quick look at the two terms economical and frugal, which are the basis of proper household management. Economic means: so that it pays off and a profit arises (Wiktionary 2023).

In the public sector, however, the aim of using funds is rarely to make a profit. But the second indicates that something must pay off helps here. In a market economy, there is only a profit if the costs are lower than the expenditure over the long term. This means that it can be helpful to use standardized spending as a guide for projects of all kinds. A middle price at the creation. If costs are twice as high as usual, one can assume that they can no longer be profitable sums.

According to Duden Dictionary (2023), frugal means spending as little as possible, and consuming as much as possible. Here, too, the use of a calculated average value proves to be useful. If someone spends twice as much on service as a calculated average, then one can certainly no longer speak of economics.

Criteria for tax waste

Due to the many publications about tax waste, it is also possible to approach the definition of the use of the term in public. We find the following criteria:

Tax waste can only be done by the public sector or representatives of the public sector. Companies, associations, and persons do not work with tax revenues, or if waste arises there, the authorities are obliged to put a stop to it. This affects the area of subsidies. Here, budget resources are not spent by the authorities themselves, but indirectly by subsidy recipients. The authorities must check whether the use of subsidies is appropriate, comprehensible, and in accordance with the intended purpose. If this does not happen, tax revenues will be wasted by the allocation of subsidies. However, the public then speaks of subsidy fraud, which is defined under criminal law.

Waste of tax is the improper use of funds. For example, an initiative is financed through funds intended for Corona aid.

Tax wastage is the unnecessary use of taxpayers' money. An example of this would be buying alcoholic beverages on a large scale for an event.

Tax waste is the incomprehensible expansion of the use of funds. It can be assumed that the double costs are due to a lack of control.

Tax waste is the excessive use of funds compared to normal commercial costs. Here, too, one can take the degree of doubling as a guide. The construction price in Regensburg is currently 5,552.00 euros. The toilet facility mentioned at the beginning should have cost around 277,000 euros. It cost almost 900,000 euros.

The Swedish Ministry of Transports film should cost around 15,000 euros per minute compared to normal prices which cost € 33,000 per minute (2023).

This definition with the stored criteria covers the use of the term "tax waste" in politics and in the public in most cases. Even in surveys, respondents implicitly assume this. The daily practice of use confirms the definition of the term. For years, the population has consistently seen tax waste and the inadequate use of household funds as the greatest annoyance in many surveys.

Tax wastage is a major nuisance for citizens.

According to a representative survey commissioned by the German Federal Ministry of Finance in 2020, conducted by the opinion research institute Kantar Public, citizens complain that many taxpayers' money is not always used sensibly. Instead, the citizens surveyed would increasingly invest in education (90 percent), care (87 percent), and affordable housing (80 percent). By contrast, debt reduction (23 percent) and spending on armaments and defense (eight percent) are considered less important (Farah, J., 2020).

This was the result of an opinion poll in 2011. 82 percent of eligible voters believed that the state was wasting a lot respectively a lot of money.

At that time, the expenditure of the federal government, the federal states, municipalities, and social security funds amounted to more than one trillion euros annually. Only 16 percent of respondents assumed that the state would use this money sparingly. Everyone else suspects that the waste of public money is large or very large.

In 2010, the volume of state financial aid and tax breaks reached a new record high of 164 billion euros. 61 percent of Germans would welcome reducing subsidies. The reduction of subsidies is supported by the supporters of all parties: among Union (66%) and FDP voters (70%), approval is highest. Many supporters of the SPD (62%), Greens (64%), and Left Party (51%) are also in favor of cutting subsidies. On the question of how subsidies should be reduced, the opinion of citizens is balanced: 50 percent are in favor of eliminating individual subsidies and preserving others. 48 percent support the so-called "lawnmower method", according to which all subsidies are reduced evenly.

For the dimap survey, 1,000 Germans aged 18 and over-entitled to vote were interviewed on the 8th and the 9th of February 2011 (Initiative Neue Soziale Marktwirtschaft (INSM), 2011).

Two years later, the result is repeated. A representative survey conducted in 2013 by the opinion research institute TNS Emnid on behalf of the Initiative New Social Market Economy (INSM) shows that respondents do not believe that tax money is in good hands with the tax authorities: 79 percent of the survey participants said that they could personally use the money more sensibly for social justice than the state. Only 18 percent believe that the state can do this better than it can. More than 80 percent of citizens say the state is wasting taxpayers' money. Particularly in the criticism are too high costs for public construction projects, the state administration, and tax breaks from which only individual groups benefit. 61 percent of the Germans would like subsidies to be cut (Hamburger WeltWirtschaftsInstituts, 2013).

In 2014, the German Taxpayers' Association NRW published another study confirming the trend. Tax waste is the biggest problem in the eyes of the population. 95 percent of respondents believe that the state is too wasteful with citizens' tax money. Because of cost explosions in major projects such as the capital's BER airport or Hamburg's Elbphilharmonie, this should not be a problem. In any case, the majority of respondents advocate using tax revenues to reduce debt (SIS Online Nachrichten Steuerrecht, 2014).

It is not only in Germany that the media, politicians, and the population complain about government spending. In France, President Emmanuel Macron called "Le grand débat", the great debate, the social dialogue he launched in 2019. As far as public expenditure is concerned, eleven percent expressed the desire to save money in the municipal books and 15 percent in the events. Online, even 75 percent want to see savings in public spending. It denounces the "luxury life of the state" and the waste of public money. Savings are demanded above all in defense. Online, 52 percent of those involved suggest that social spending be reconsidered (Kuchenbecker, T., 2019).

These studies show that citizens' trust in state institutions has come under pressure. Many citizens even consider the state to be overwhelmed – also in tax and financial policy. The assessment that civil servants are aware of duty and responsibility has decreased. This creeping loss of trust is worrying.

If we assume that "waste of taxpayers' money" is not defined, every European seems to have a similar idea of what it meant. This idea is largely congruent. Nevertheless, it would be helpful to develop a scientifically recognized definition of the term. Especially in the legal field, it is necessary if one wants to punish tax wastage under criminal law, which many demands to put a stop to the constant increase in tax waste.

Conclusions

Waste of taxpayers' money is only partially prosecuted in Europe, as large areas are not covered by criminal law under current law. If the state demands tax morality from its citizens, then it owes them spending morality. Tax evasion and the waste of taxpayers' money are two sides of the same coin. So even those who spend taxpayers' money not properly, but wastefully, contrary to applicable legislation, should also face punishment.

The Basic Law provides for the monitoring of budgets by courts of auditors and municipal audit offices. Their rights and obligations must be strengthened. If the audit authorities find indications of a waste of taxpayers' money, the competent authorities should have to act.

The criminalization of the waste of taxpayers' money and the strengthening of the courts of auditors not only protect our tax money from waste. The new rules are also intended to protect the majority of honest officials who handle our tax money carefully and responsibly from a blanket or ultimately false suspicions. Consistent examination and, if necessary, legal processing of known cases of waste of taxpayers' money would ensure that the few black sheep must answer for themselves.

For this reason, the German Taxpayers' Association put concrete proposals on the table in 2011 with a legal opinion on how the waste of taxpayers' money can be better punished. Prof. Dr. jur. Bernd Schünemann has made it clear in an expert opinion entitled "Essential legislative measures to combat budgetary embezzlement and the waste of public funds" when tax waste exists and, above all, how to punish it. Dr. jur. Bernd Schünemann writes:

"A public official or a person with a special obligation for the public service who authorizes or carries out the expenditure of public funds and thereby disregards essential budgetary provisions which serve to safeguard the decision-making monopoly of the authority responsible for drawing up the budget or the efficiency and economy of public financial management, without being forced to do so by an irrefutable need, shall be liable to a custodial sentence not exceeding five years or a fine.

Similarly, a public official or person especially obliged to the public service who decides, within the scope of his competence, on the approval or expenditure of public funds is penalized if there is a conspicuous disproportion between them and the benefits pursued by the budget or the capacity of the body managing the public funds. Public officials within the meaning of this provision are also the members of municipal or comparable representative bodies who are concerned with decisions affecting the budget" (Prof. Dr. jur. Schünemann, B. 2011). However, the German legislator has not implemented these proposals. Also, in other countries of the European Union or Great Britain tax waste is missing as a criminal offense. One reason for this is obviously the lack of definition of the term "tax waste". This article shows approaches to how a definition of the term, which is scientifically tenable and applicable in practice, could look like. The next step was to conduct an empirical study on the occurrence of tax waste in Europe. The author is currently writing the design of such a study, which is to be carried out by a professional market research institute at the end of this year.

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