

**The Institute of Asian-Pacific Business of Law (IAPBL)  
William S. Richardson School of Law  
University of Hawai'i at Mānoa**

**Needs, Realities, and How to Move Forward: The Differences  
Between the Tax Collecting Cultures of Moldova and the United  
States of America**

**by Professor Diana Criclivaia  
Moldova State University**

**DATE:** January 29, 2014

**TIME:** 12:00 pm

**LOCATION** Room 254

**Synopsis:**

This talk will discuss the steps countries can take to ensure that they collect an appropriate amount of tax from individuals or businesses operating in their jurisdictions, using a comparative analysis between the tax environments of the Republic of Moldova and the United States of America. By highlighting a few key rules that may be adopted by Moldova, using the rules of the U.S. as an illustration, this talk will analyze the central currents of each country's tax laws and administrative and judicial systems. In so doing, this talk will follow the three-phase legal comparative process of Professor A.J. Kamba:

- (1) What do we need?
- (2) What do we see?
- (3) How do we move forward?

**RSVP By Tuesday, 1/28/2014. Lunch will be provided if RSVP received by this date.  
RSVP to: Dana Lum (denokawa@hawaii.edu)**

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Diana Criclivaia is an Associate Professor of Finance, Money and Credit (Faculty of Economic Sciences) at the Moldova State University ([www.usm.md](http://www.usm.md)). She earned three degrees from the Academy of Economic Studies of Moldova -- she graduated in 2001 in Business Administration, earned a Master's Degree in Economics (in Banks and Stock Exchanges) and gained her PhD in Finance, Money and Credit in 2008. In 2012, as part of the Coimbra Group Scholarship Program for Young Researchers from the European Neighborhood, she did postdoc research at the University of Groningen on the OECD Enhanced Relationship Project and the Dutch Approach: Horizontal Monitoring.

As a Fulbright visiting research scholar in 2013-2014, she is focusing on the use of legislation to resolve international tax disputes and is carrying on research at the University of Michigan Law School.