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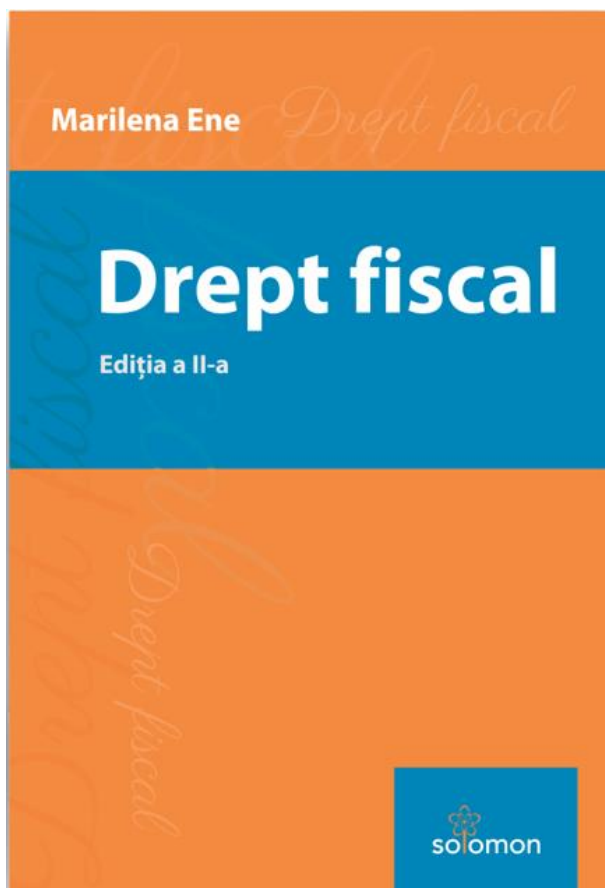
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## **An Editorial Endeavor on Taxes and Duties: Legal Approaches to the Romanian Fiscal System**

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It is well known that the modern state fundamentally relies on taxes, duties, and contributions to ensure the financing of public expenditures at the national level [1,2]. The study of the fiscal system, as a central element of fiscal policy, involves a detailed analysis of important concepts in the field of Tax Law, as well as the regulations adopted



by international institutions such as the European Union and the Organisation for Economic Co-operation and Development. In this context, Tax Law has transcended its status as a mere branch of national law, being profoundly influenced by international norms and institutions [3]. The legal analysis of tax regulations is a complex and continuous process, considering that Tax Law does not operate in isolation. It intersects with other branches of public and private law, as well as fields such as macroeconomics, public policies, or state finances [4-20]. In this regard, the work *Tax Law* (Marilena Ene, Bucharest: Solomon Publishing, 2024, ISBN: 978-606-9628-59-1, 488 pages) represents a remarkable contribution to the understanding of this field. Structured into five sections, the book covers a wide range of relevant topics: I. General Theory of Tax Law; II. Substantive

Tax Law: Direct Taxes; III. Substantive Tax Law: Indirect Taxes; IV. Tax Procedure; V. Tax Litigation. The first section, General Theory of Tax Law, addresses fundamental aspects such as: the definition of Tax Law as a branch of public law; the sources and principles of Tax Law; the application of Tax Laws in time, space, and to individuals; the

structure of the fiscal legal relationship; tax revenues and the correlation between Tax Law and human rights; and the concept of tax liability. Regarding tax liability, the author elaborates on its definition and governing principles, the legal conditions for its enforcement, and the applicable sanctions, including administrative, contraventional, and criminal penalties. The section also explores the conditions for civil liability and cases of joint liability in tax matters. Section II: Direct Taxes provides an in-depth analysis of the direct taxation system, structured into two main categories: the taxation of professionals and the taxation of individual incomes. For professionals, topics include corporate tax, taxes on micro-enterprises, taxes on independent income of individuals, and taxes on dividends. The taxation of individual incomes is systematically presented, covering the definition of income tax, taxable and exempt incomes, and the fiscal regime for income from various sources: dependent activities, intellectual property rights, rental income, investments, agricultural activities, prizes, gambling, and the transfer of personal real estate. It also examines the taxation of income earned by domestic workers. A distinct topic is the taxation of non-residents for income earned in Romania, addressing issues such as tax declaration and payment, and rules for avoiding double taxation. Additionally, this section discusses local taxes and duties, focusing on property tax, land tax, vehicle tax, and entertainment tax, analyzed in terms of taxpayers, taxable objects, calculation methods, and fiscal obligations. Key aspects of local fees, such as the fee for issuing certificates, permits, and authorizations; the fee for the use of advertising and publicity means; and special taxes, are also covered. Section III: Substantive Tax Law – Indirect Taxes includes extensive references to Value Added Tax (VAT), addressing taxable persons, taxable operations, the VAT taxable base, the chargeable event and the time of VAT payment, deduction rights, exempt operations, special regimes applicable to taxable transactions, and more. It also discusses excise duties and customs duties. Section IV: Tax Procedure focuses on critical aspects such as tax administration, tax administrative acts, specific activities of central and local tax authorities, the settlement of fiscal obligations and collection of tax debts, fiscal control, and administrative fiscal cooperation. Regarding fiscal control, the book details its definition, regulation, and forms, including tax inspections, unannounced controls/anti-fraud controls, pre-control procedures, personal fiscal status verification by the central tax authority, documentary verification, and other related aspects. Documentary verification focuses on the analysis of fiscal and accounting documents, used to clarify specific aspects of taxpayers' activities. The preliminary procedure includes the request for relevant documents and their evaluation in accordance with legal rules. The purpose of these activities is to strengthen fiscal compliance and protect the financial interests of the state while respecting the rights and legitimate interests of taxpayers. In Section V: Tax Litigation, the author examines issues such as the administrative challenge of fiscal administrative acts (challenge procedure), the object of the challenge, the formal conditions of the

challenge, submission deadlines, public institutions competent to resolve administrative tax disputes, and avenues of appeal against decisions resolving such disputes. The section also addresses the resolution of double taxation disputes through mutual agreement procedures or arbitration, discussing the Mutual Agreement Procedure (MAP) in tax disputes and the MAP to avoid or eliminate double taxation under Directive (EU) 2017/1852 on tax dispute resolution mechanisms in the European Union, as well as the final decisions of the involved tax authorities and access conditions to the MAP.

This work should be considered indispensable for any practitioner of Tax Law, as it provides theoretical and legislative analysis of concepts and notions frequently encountered in most economic activities.

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