

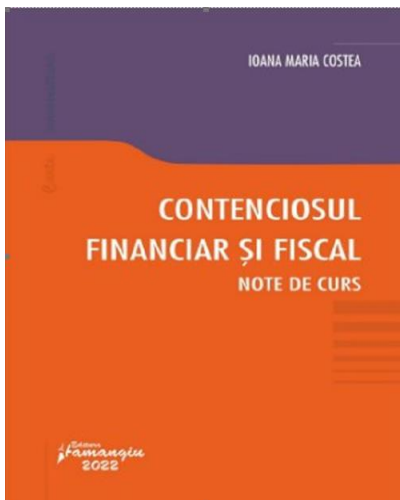
BOOK REVIEW

Ioana Maria Costea, **Contenciosul financiar si fiscal. Note de curs [Financial and fiscal litigation. Course notes]**, București: Editura Hamangiu, 2022, ISBN: 978-606-27-2086-5

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A few words about researcher and professor Ioana Maria Costea would underline that she is fully trained at the Faculty of Law of the Alexandru Ioan Cuza University in Iasi (full cycle of academic education: bachelor, master's and doctorate). It is here, in the same institution that she carries out her current activity since the studies' completion.

The scientific field in which she practices with noteworthy activity is that of *financial-fiscal law*. Likewise, we mention that Assoc. prof. Ph.D Ioana Maria Costea holds the honorary *position* of Dean of the previously mentioned faculty. Before presenting some appreciations regarding the last academic volume published



under her signature, we mention of some previous scientific publications for reference. Among these, a rich series of articles (published in: *Annales UAIC-SSJ*, *Curierul Fiscal*, *Dreptul*, *Tax magazine*, *Lamy*), monographs (*Controlul fiscal*, Hamangiu, Bucharest, 2017; *Combaterea evaziunii fiscale și fraudă comunitară*, C.H. Beck, Bucharest, 2010; *Optimizarea fiscală. Soluții. Limite. Jurisprudență*, C.H. Beck, Bucharest, 2011), and valuable university courses (*Drept financiar. Note de curs*, Hamangiu, Bucharest, final ed. 2021, *Fiscalitate europeană*, Hamangiu, Bucharest, 2016). As regards to the work on which we briefly dwell in these remarks (*Contenciosul financiar și fiscal.*

Note de curs, Hamangiu, Bucharest, 2022, pages: 360, ISBN:978-606-27-2086-5), we note that the course is among those which “combine theoretical presentation of the analysed institutions with numerous practical examples or excerpts from recent jurisprudence of national and European courts, so that otherwise technical and

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complicated notions by their nature become friendlier, easier to follow and understand, even for those who first come into contact with the matter of financial and fiscal litigation.”¹

The structural milestones of the analysed study are the following: • Financial litigation. Budgetary and fiscal litigation. Generalities; • Litigation in budgetary law disputes; • Litigation in tax law disputes; • Litigation in forced execution of tax debts; • Contravention litigation in fiscal matters; • Criminal litigation. Tax fraud and tax evasion.

Some themes and sub-themes gain a compelling significance in the context, such as: The budgetary system and budgetary law; Financial control; Levels of intervention; Financial control of central budgets; Financial control of local budgets; Control in the budgetary system of the European Union; Forms of control; Internal/managerial control; Preventive financial control; Internal public audit; The external public audit; Control of European funds; Financial control versus financial litigation; Romanian Court of Accounts; Generic aspects regarding the Court of Accounts; Competence *ratione personae* of the Court of Accounts; The working procedure of the Court of Accounts; The concept of “audit”; Audit of the Court of Accounts; Compliance audit - control of the Romanian Court of Accounts; Control elements. Planning of the control activities.

As the author herself reveals, the work includes “a swift analysis of the legal framework and the institutions with responsibilities in controlling the spending of public funds, both from the national budget - the Romanian Court of Accounts - and from the Union budget European - European Court of Accounts”, followed by “a scrutiny of the contentious context of tax law, with all its stages - tax control, contestable acts and contestations in tax matters, procedures applicable in each situation, even in case of referral to criminal investigation bodies and or the forced execution of tax debts.” Finally, we note that the course includes a thorough approach to contravention litigation in fiscal matters and to criminal litigation “with all that relates to the legal approach on fraud and tax evasion, including the crimes provided for by Law no. 241/2005 for preventing and combating tax evasion.” (ibid.).

The analysed work is notable primarily by the distinct way it considers some institutions that belong to the national financial-fiscal regulatory framework, but one must emphasize that topics of European Financial law are equally, adequately treated. We highlight the 3rd Section - European Court of Auditors (General aspects regarding the competence of the European Court of Auditors; Work methodologies; Audit standards; Audit manuals of the European Court of Auditors; Valorisation of audit conclusions – follow-up report).

¹ Retrieved from <https://www.hamangiu.ro/contenciosul-financiar-si-fiscal-note-de-curs#descriere>.

Also, the 4th Section - Litigation in budgetary disputes with European funds, is focused on areas of maximum interest: Generic aspects regarding European funds and their use; The financing contract; Budget control in the European Union - protecting the financial interests of the European Union; The control acts issued within the financing procedures managing European funds; Preliminary appeal in the matter of European funds; Judicial confront in the matter of European funds; Suspension of the effects of the contested act; Judicial remedies - the appeal; Reporting to the criminal investigation bodies. The concurrence of liabilities.

To conclude, we agree with the author that the work is addressing “students and master’s students from law schools”. This, obviously, by default.

However, it must be reminded that - through the method of writing, based on in-depth documentation - the work in question can be truly seen (and we sincerely confess that we “see it”) as a guide/tool of orientation among the most valuable, intended for practitioners of financial and fiscal law, both national and European.