

## OPERATIONS WITH EXCISE GOODS, SANCTIONS VS. MISDEMEANORS

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(Received: September 2022; Accepted: October 2022; Published: November 2022)

**Abstract:** The present work analyzes the trade with excise goods and is addressed to traders of excise goods, entrepreneurs, as well as practitioners in the financial and accounting field, who, in the transactions made with excise goods, may violate the relevant legislation, and may be sanctioned as a contravention, or as the case may be, criminal. Given that the sale of excisable products represents a high fiscal risk, the fiscal authorities have introduced a series of laws, acts, and provisions, including the regulation to use electronic invoicing using the SAF-T (Standard Audit File for Taxation) reporting system, E-invoice or Statement 406 in all situations of trading (excisable) products with high fiscal risk starting from July 2022, by issuing electronic invoices, which bring changes regarding the authorization, movement of excisable products and the procedure for carrying out activities with excisable products, to reduce tax evasion, monitoring, compliance and sanctioning of those who do not comply with excise legislation. In the content of the work, through a case study, we will describe a case regarding non-compliance with the legislation by an entity, how it was sanctioned, and the applicable legislation for this act. The present article considers the current implacable reality, which is, that with the appearance of new rules or obstacles in combating fraud, the methods of fraud have also diversified.

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**Keywords:** excise duty; excise goods; defrauding the legal regime of contraventions; tax code.

## 1. Introduction and literature review

Excise taxes were instituted in Romania towards the end of 1991, but structural and clear legislation was carried out through Law no. 42/1993.

Law no. 42/1993 separately legislated the special consumption taxes: excise taxes on some imported and domestic products and the tax on domestically produced crude oil and natural gas.

This article aims to highlight the types of tax evasion methods in the field of energy products and the role of control in combating them.

The research carried out highlights the most common methods of tax evasion but also seeks to discern probable evolutions of the process.

The article took into account the current implacable reality, i.e., with the appearance of new rules or obstacles in combating fraud, the methods of fraud have also diversified.

Following the research carried out, it has come to the conclusion that the phenomenon of tax evasion in the field of energy products has a serious impact at this moment on the Romanian economic and social realities.

To reduce the phenomenon of fiscal evasion in the field of energy products, monitoring, supervision, and fiscal control mechanism must be established, as well as the modification of normative acts.

Austen Chamberlain stated that "the methods of evasion change with amazing rapidity", and "the new methods of investigation must be adopted with the same proof".

Although many researchers seem to criticize conceptual research due to an alleged lack of evidence or rigor, it is indispensable to capture new and under-described phenomena, reduce complexity, consolidate and reflect on available knowledge, and finally enable systematic theorizing (Whetten, 1989).

Colasse (1995) examines the main systems of standardization and accounting regulation, noting that the differences between these systems are due in particular to the legal framework, the economic system, the level of development of a country, and the links between accounting and taxation (Colasse, 1995).

Conceptual research involves the development of concepts, models, and frameworks, where a "concept is a bundle of meanings or characteristics associated with certain events, objects, or conditions" (Meredith, 1993, pp. 5).

Exploring and exploiting market opportunities for their sustainability innovations should enable entrepreneurs to realize the so-called business cases for sustainability (Schaltegger & Burritt, 2018).

Saguna (2001) In the Treaty on fiscal financial law, defines fiscal policy as: [...] the

set of fiscal decisions taken by the public decision-maker, in order to ensure financial resources, intended to finance public needs and achieve certain economic and social purposes, in the conditions in which real or objective factors act on the economy, whose tendency is not exclusively cyclical (Saguna, 2001).

Todor et al. (2017) reveal that the excise duties are depending on the consumption of the GDP and that they are interpolated with the purchasing power. Meanwhile, Opreț et al. (2017) analyze the importance of accounting information for increasing fiscal policy transparency and enhancing the combat against tax fraud, and reducing the level of tax evasion.

Brezeanu et al. (2018) suggest that there can be identified a strong negative correlation revealed by the econometrical manifested between tax compliance and labor productivity, financial capacity, and a positive relationship with GDP per capita.

Dumiter & Jimon (2021) present an interesting insight into the impact of Law no. 296/2020 upon the European and international taxation environment. The authors have concluded that in the case of Romania, financial and fiscal aspects, as well as the legal enactments of tax legislation, have been significantly improved in the last few years.

Finally, Boiță et al. (2022) present an interesting study that deals with the interconnections between contraventions and sanctions vis – á – vis of VAT tax declarations. The authors have concluded that fiscal policy aspects must be in-line with accounting information to avoid tax evasion and enhance tax compliance.

In the aftermath of combat and reducing fraud and tax evasion, a series of normative acts and reports have been ordered for monitoring the declaration of all economic operations between partners on a regulated free market.

The structure of this article is following section 2 presents the main framework for the case study, and section 3 analyzes in detail the main aspects and technical aspects of the case study with their implications from the practical point of view and discussion the connections between theory and practice, meanwhile section 4 presents the principal final considerations and conclusions of the study.

## 2. PPW SRL case study

PPW SRL operates in the field of transport, its object of activity being: Urban, suburban, and metropolitan passenger transport.

In 2022, the company was subject to an excise line control. Following the checks and analysis of the financial accounting documents, it was found that he purchased a quantity of 3,518,250 liters of diesel, of which the quantity of 2,475,260 liters was used for his consumption (urban and intercity transports), and the quantity of 1,046,491 liters he sold it to various customers.

The quantity of 3,518,250 liters of diesel was purchased from the following suppliers:

- STYLESX S.R.L, the quantity of 235,005 liters;
- AUTOTRADING S.R.L, the amount of 48,070 liters;
- TREBES S.R.L, the amount of 27,500 liters;
- HELIOS S.R.L, the amount of 1,779 liters;
- MORAOST S.R.L, the quantity of 17,500 liters;
- OIL VMG S.R.L, the amount of 37,506 liters;
- LAREXS S.R.L, the amount of 378,100 liters;
- ALUVEX S.R.L, the amount of 116,880 liters;
- DIONISIS S.R.L, the amount of 236,234 liters;
- RGEC S.R.L, the amount of 28,640 liters;
- SERVUS S.R.L, the amount of 39,265 liters;
- SEURONS S.R.L, the amount of 27,670 liters;
- CREDITOS S.R.L, the amount of 454,845 liters;
- PETROLEUMTRUST, the amount of 1,142,654 liters;
- EXPERT TRANS S.R.L, the amount of 285,024 liters;
- VIDRARU SUPEX S.R.L, the amount of 137,166 liters;
- DALYBANOSS S.R.L, the amount of 221,823 liters;
- DELMALLOS S.R.L, the amount of 82,589 liters.

To establish the fiscal status and the reality of the commercial transactions carried out, checks were carried out at the commercial companies from which PPW SRL declared that it purchased these energy products.

### 3. Results and discussions

The taxpayer is not registered as an excise taxpayer, he did not declare and pay the excise duties related to energy products (diesel) used as motor fuel. Following the checks carried out at the partners from whom it purchased energy products, or ascertained the following:

1) some of the companies listed above-purchased energy products (diesel) from companies that did not have authorization for the wholesale sale of energy products and whose object of the activity was in completely different fields (e.g. the manufacture of articles of clothing excluding underwear; the manufacture of other articles of footwear, etc.);

2) at the headquarters declared at the National Office of the Trade Register, the following companies do not operate, as no legal representative of the company can be contacted:

- DALBANOSO S.R.L;
- HELIOS S.R.L;
- LAREXS S.R.L;

- SERVUS S.R.L;
- CREDITOS S.R.L;
- VIDRARU SUPEX S.R.L;
- DALYBANOSS S.R.L;
- DELMALLOS S.R.L;
- ALUVEX S.R.L;

3) the company STYLESX S.R.L. is in "insolvency proceedings and bankruptcy is ordered through the simplified procedure, provisionally appointing a judicial liquidator for the Individual Insolvency Cabinet XLV", Individual Insolvency Cabinet which does not have the financial accounting documents of the company entered into insolvency, since, the statutory administrator of the company, sent us an address in which it is mentioned that the company documents and the stamp can no longer be found"; d) it cannot be established that the energy products come from a fiscal warehouse, from a registered consignee, or from an importer, and the excise tax was registered as a payment obligation. e) the provenance cannot be established and proof of excise duty collection is not provided by the provisions stipulated in Law no. 227/2015 with subsequent amendments and additions, regarding the Fiscal Code, reason that attracts their payment: Law no. 227/2015 regarding the Fiscal Code: "[...] art. 362. – (1) the production, transformation, and possession of excisable products, when excise duties have not been charged, is only allowed in a fiscal warehouse [...]; (7) It is forbidden to hold an excisable product outside the fiscal warehouse if the excise duty for that product has not been collected. Possession of excisable products outside the tax warehouse, for which no proof of excise duty collection can be provided, entails the obligation to pay them." 4) it could not be established whether through the economic circuit the energy product came from a fiscal warehouse, from a registered consignee, or from an importer, and the excise duty was registered as a payment obligation and no proof of its payment was made. In order to clarify some aspects regarding the purchase of diesel fuel from commercial companies for which it could not be established whether the excise tax was paid according to Law no. 227/2015 regarding the Fiscal Code, information in this regard was requested from PPW SRL, the company responded to the requests that resulted in the following:

- the company has supporting documents of the origin of the energy products, namely tax invoices, analysis reports, quality certificates, the company registering in the operational records - accounting with the quantities of energy products purchased;
- the company does not carry out activities that require registration as an excise tax payer; Considering the documents presented and the response formulated by the taxpayer, it is found that;
- they refer to other companies and other quantities, which are not related to

companies involved in commercial transactions with PPW SRL, the same declarations of conformity for several invoices at very long time intervals, declarations of conformity for another type of energy product, summary test reports issued by the exporter, documents that do not refer to the operations in question and that cannot be taken into account in order to support the point of view of the taxpayer, thus not being able to establish whether the diesel purchased by PPW SRL from the companies presented above comes from a tax warehouse, from a registered consignee or an importer, and the excise tax was registered as a payment obligation paid according to Law no. 227/2015, regarding the Fiscal Code;

■ for the quantity of 1,055,925 liters of diesel purchased and resold by PPW SRL, it cannot be established whether it was entered into the excise duty system, being considered release for consumption, the excise duty becoming payable and as a consequence, the company PPW SRL owes excise duties.

Law no. 227/2015 regarding the Fiscal Code: "[...] art. 343 para. (1) The calculation of excise duties is carried out according to the provisions of the methodological norms; point 5 (1) In the sense of art. 343 of the Fiscal Code, the amounts due representing excise duties are calculated in lei, as follows: g) for energy products:

$$A = Q \times K$$

A = the amount of the excise duty;

Q = the quantity expressed in thousands of liters measured at a temperature of 150C/the quantity expressed in tonnes/quantity expressed in gigajoules;

K = excise duty level provided for in no. crt. 10 - 17 of annex no. 1 to title VIII of the Fiscal Code, according to art. 342 para. (2), para. (1) - (4) of the Fiscal Code".

When determining the amount of the calculated excise duty, the following were taken into account:

- the quantity of energy products purchased without being able to establish whether the excise duties were charged;
- the moment of liability;
  - release for consumption;
  - excise taxpayers;
  - unitary excise duty;
  - leu/euro exchange rate;
- the deadline for submitting the declaration and paying the excise tax. Legal grounds:

"[...] art. 339 – Chargeability (1) Excise duties become chargeable at the time of release for consumption and in the member state where the release for consumption is made.

(2) The conditions of chargeability and the level of the applicable excise duties are those in force on the date when the excise duties become chargeable in the member state where the release for consumption takes place.

art. 340 - Release for consumption (1) In the sense of this chapter, release for consumption represents:

- a) the exit of excisable products, including irregular ones, from a suspensive excise duty regime;
- b) possession of excisable products outside of a suspensive regime of excise duties for which excise duties have not been levied by the provisions of this chapter;
- c) the production of excisable products, including irregular ones, outside of a suspensive regime of excise duties;
- d) the import of excisable products, including irregular ones, unless the excisable products are placed, immediately after import, in a suspensive regime of excise duties;
- e) the use of excisable products inside the fiscal warehouse other than as raw material.

(2) The possession for commercial purposes by a person of excisable products that have been released for consumption in another member state and for which excise duties have not been levied in Romania is also considered a release for consumption.

(3) The moment of release for consumption is:

- a) in the situations provided for in art. 401 para. (2) lit. a) point 2, the moment of receipt of the excise goods by the registered consignee;
- b) in the situations provided for in art. 401 para. (2) lit. a) point 4, the moment of receiving the excisable products by the beneficiary of the exemption provided for in art. 395;

c) in the situations provided for in art. 401 para. (3), the moment of receiving the excisable products at the place of direct delivery. (4) In the case of an excisable product that has the right to be exempted or exempted from the payment of excise duties, the use for any purpose that is not by the exemption, respectively the exemption, attracts the obligation to pay excise duties. (5) In the case of an energy product, for which excise duties were not previously payable, release for consumption is considered when the energy product is offered for sale or is used as motor fuel or heating fuel. (6) In the case of an excisable product, for which excise duty was not previously payable, release for consumption is considered when the excisable product is held in a fiscal warehouse for which the authorization has been revoked or canceled. Excise duty becomes payable on the date on which the decision to revoke the fiscal warehouse authorization takes effect or on the date of communication of the decision to cancel the fiscal warehouse authorization, for excise products that can be released for consumption. (6.1) In the case of an excisable product, for which the excise duty was not previously payable, it is considered a release for consumption when the excisable product obtained as a result of the technological tests is held by a proposed warehouse in a place of production for which the request for authorization as a fiscal warehouse. The excise duty becomes



payable on the date on which the decision to reject the request for authorization as a fiscal warehouse takes effect, for excise products that can be released for consumption. (7) In the case of an excisable product, for which the excise duty was not previously payable, release for consumption is considered when the excisable product is held in a fiscal warehouse for which the authorization has expired and no new authorization has been issued, under reserve art. 365 para. (8). (8) In the sense of the provisions of para. (6), excisable products that can be released for consumption are understood as excisable products that meet the legal conditions for commercialization.

(9) The movement of excisable products from the tax warehouse, under the conditions set out in section 16, to

- a) another tax warehouse in Romania or another member state is not considered a release for consumption;
- b) a registered recipient from another member state;
- c) a territory outside the territory of the European Union.

(10) The destruction or irreparable loss of excisable products under the suspensive regime of excise duties, including due to a cause related to the nature of the products or as a result of a fortuitous event or force majeure or as a consequence of the authorization by the competent authority, is not considered a release for consumption. Methodological norms (11) For this chapter, products are considered destroyed or irretrievably lost when they become unusable as excisable products. Destruction or irreparable loss of excise goods must be proven to the competent authority.

(12) The movement of energy products from the fiscal warehouse to supply ships or aircraft whose destination is a territory outside the territory of the European Union is not considered a release for consumption, being assimilated into an export operation. Likewise, the operation of supplying energy products to ships or aircraft whose destination is a territory outside the territory of the European Union is assimilated into an export operation. art. 341 - Excise duty payers (1) The person paying excise duties that have become payable is: a) regarding the exit of excisable products from a suspensive regime of excise duties, as provided for in art. 340 para. (1) lit. a): 1. the authorized warehousekeeper, the registered consignee, or any other person who releases the excisable products from the excise duty suspension regime or on whose account this release is made, and, in case of irregular exit from the fiscal warehouse, any other person who participated in this output; 2. in case of an irregularity during the movement of excisable products under the excise duty suspension regime, as defined in art. 412 para. (1), (2), and (4): a) the authorized warehousekeeper, the registered consignor, or any other person who has guaranteed the payment of excise duties by art. 348 para. (1) and (2), and any person who participated in the irregular departure and who knew or should normally have



known of the irregular nature of that departure; b) regarding the possession of excisable products, as provided for in art. 340 para. (1) lit. b), the person who owns the excisable products or any other person involved in their ownership; c) regarding the production of excisable products, as provided for in art. 340 para. (1) lit. c), the person who produces the excisable products or, in case of irregular production, any other person involved in their production; d) regarding the import of excisable products, as provided for in art. 340 para. (1) lit. d), the person who declares the excisable products or on whose account the products are declared at the time of import or, in the case of an irregular import, any other person involved in their import; e) in the cases provided for in art. 340 para. (4) - (7), the person who determines the release for consumption.

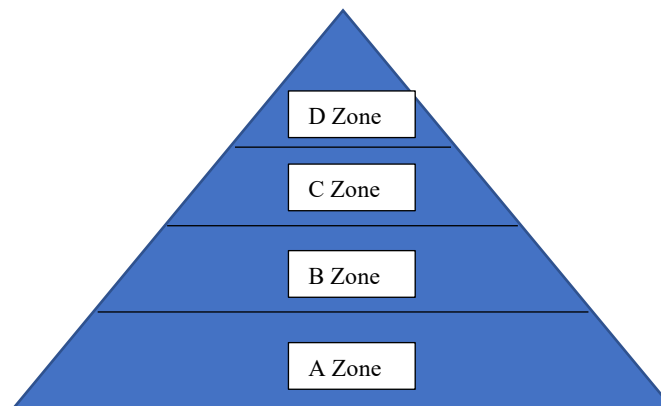
(2) When several persons are liable to pay the same duty in respect of excise duties, they shall be liable to pay that duty jointly and severally, and each of such persons may be prosecuted for the whole duty."

For the amount of 1,046,491 liters of diesel purchased and resold by PPW SRL, it could not be determined whether it was entered into the excise duty system, being considered released for consumption, the excise duty becoming payable and as a consequence, the taxpayer owes excise duties in the amount of 1,880,052,476 lei. The entity for the deed – is considered continuous according to art. 13 para. (2) from O.G. 2/2001 "In the case of continuous contraventions, the term provided for in paragraph (1) runs from the date of termination of the act. The contravention is continuous in the situation where the violation of the legal obligation continues in time", was sanctioned for contravention with the amount of 20,000 lei, according to art. 449 para. (2) from Law 227/2015 on the Fiscal Code, drawing up the record of finding and sanctioning contravention no. XLV4000001.

The fine was paid with O.P. no. 350. The above provisions are supplemented by the provisions of O.G. no. 2/2001 regarding the legal regime of contraventions. According to art. 338 para. (3) "The violator can pay within a maximum of 15 days from the date of handing over or communication of the report half of the minimum fine provided for in this code, the ascertaining agent mentioning this possibility in the report".

Compared to the previously presented and having the applicable legislative provisions, the contraventional sanction provided for in art. was applied to the company PPW SRL. 449 para. (2) from Law no. 227/2015, in the amount of 20,000 lei. At the same time, considering the provisions of art. 213 para. (3-4) from Law no. 207/2015 regarding the Fiscal Procedure Code, republished with subsequent amendments and additions, the establishment of insurance measures was also ordered by issuing the Decision on the establishment of insurance measures, on the movable and immovable assets of the company PPW SRL. In the doctoral thesis "The contribution of the accounting information system to the achievement of

strategies to combat tax fraud", Ajtay Eduard carries out an analysis of the behavior that leads to tax fraud, as follows: "starting from the psychological behavior of the persons subject to taxation, to the fiscal risks of total or partial non-declaration of the activity/tax obligations or non-payment thereof, in the following graph we can identify the following relevant areas (Ajtay, 2020):



**Figure 1.** The areas of action of the financial risk depending on the behavior of the taxable subject

*Source: Own processing*

#### 4. Conclusions

Starting from the hypothesis of an economic system that is not affected by economic crises, according to the graphic presentation above, the psychological behavior of the people subject to taxation can be detailed as follows:

- area A: where the majority of people who make the object of taxation, which determines and honestly declares the taxes and fees owed to a state budget, and pays them regularly at the due dates. It is the area where any subject of taxation is desired to be located, and the associated fiscal risks - usually - are reduced;
- area B: where the persons who are subject to taxation - usually - determine and honestly declare the taxes and fees due to a budget of the state, but there are delays in paying them within the due dates. It is the area in the subject of taxation and it is desired to have an honest fiscal behavior from all points of view and - in my opinion - its support is required to overcome the difficult moment(s) so that it is maintained on the market. Usually the associated tax risks - usually - are small or reduced;
- area C: where the persons who are subject to taxation either determine or declare the taxes and fees owed more or less undervalued, or often register delays in their payment. It is the area where the subject of taxation does not want a correct fiscal behavior and in my opinion, it is necessary to - correct - or - correct - his attitude";

■ area D: where the persons subject to taxation do not determine, do not declare and do not pay the taxes and fees due.

It is the area where the subject of taxation, voluntarily, has an unfair fiscal behavior and in my opinion, it is necessary to either -correct- or -correct- his attitude, or eliminate them from the economic system (Ajtay, 2020).

The analysis and administration regarding the reduction of the tax evasion process in the field of products subject to excise duties can be effectively administered, through supervision, verification, and fiscal control procedures, including suggestions for amending the legislation in the field.

Tax fraud is the result of incomplete legislation, a consequence of the legislator's lack of vision, associated with heavy taxation that proves to be overwhelming and stimulates tax fraud.

### Acknowledgments

The authors thank the anonymous reviewers and editor for their valuable contribution.

### Funding

This research received no specific grant from any funding agency in the public, commercial, or not-for-profit sectors.

### Author Contributions

The authors contributed equally to this article.

### Disclosure Statement

The authors have not any competing financial, professional, or personal interests from

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