

SOME CONSIDERATIONS REGARDING THE PRINCIPLE OF THE UNIQUENESS OF FISCAL CONTROL

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Abstract: *By means of pertinent solutions and annotations, the scholarly literature has drawn attention to the possible danger of the wrongful implementation of the provisions of art.216 paragraph 3 of the Fiscal Procedure Code, as it's increasingly becoming a common practice of the NAFA competent fiscal authorities to abrogate fiscal acts and to issue another fiscal administrative act. Advantages can be thus created for the subordinate observing fiscal bodies, proportional with the opponent debtor, due to the recommendations of the jurisdictional resolution body by motivating the decision itself.*

This way we consider that the main procedural principle is being broken, the principle according to which the fiscal inspection is carried out one time only for each tax, tariff, contribution and other sums due to the general consolidated budget and for each time interval subject to taxation.

The article at hand sets off to analyse all aspects related to repetitive examinations directed by NAFA and to the breaking of the principle of uniqueness of the fiscal control. Without being exhaustive on the topic, we wish to accelerate and level the process of implementation of the fiscal law, extremely useful for putting into practice the principle of the public trust in the fiscal administration.

Keywords: *fiscal taxation; fiscal administrative action; debt security uniqueness of fiscal control; fiscal contest.*

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