

**THE CONFIGURATION OF JOINT LIABILITY FOR
ADMINISTRATORS, ASSOCIATES AND SHAREHOLDERS IN
THE FISCAL FIELD; TYPOLOGY AND PROCEDURES**

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ABSTRACT:*In the landscape of legal mechanisms which attract the liability of other persons in addition to the principal debtor of the payment obligation, joint liability takes a special place. This is mainly because, the analyzed mechanism is created, within the indicated configuration, having consequences exclusively in the fiscal field. The forceful execution of debtors through joint liability is a priority for ANAF in its chase for revenue and as a result old provisions of the Procedural Fiscal Code have been brought to light, which had not produced many results up to date.*

Secondly, the typology of the cases in which joint liability can be imposed and the procedures utilized by the fiscal authorities for this purpose are specific even for the fiscal environment however, beyond the procedural aspects, remains a matter of principle. The entire process is based upon proving the bad faith of the debtors and the persons who may be jointly liable. The present study is aimed towards these particular research perspectives, perspectives which are complemented by the analysis of applicable case law.

KEY WORDS: ANAF, joint liability, fiscal obligation, bad-faith; imposing liability; procedure;

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