

**REGISTERING IN THE FISCAL RECORD THE ATTACHMENT  
OF PATRIMONIAL LIABILITY TO THE INDIVIDUAL FOR THE  
DEBTOR'S INSOLVENCY; QUID PRODEST?**

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**ABSTRACT:** *The present study aims to analyze the situation of the persons responsible for causing the insolvency of a debtor, from an interdisciplinary perspective, namely that of the effects produced in the field of tax records. It is obvious that any registration in the tax records must be carried out based on a final conviction that establishes such liability. Also, it is presumed that there is a tax claim on the debtor's patrimony, which will be covered in full or partially from the patrimony of the natural person upon whom this particular liability was established. Regulations in the field of tax records are complemented by a norm that regulates the procedure through which the claim is registered in the tax record, following the admission of the action on attachment of liability for the debtor's state of insolvency. The efficiency and outcome of this norm is analysed in the present paper.*

**KEY WORDS:** *tax record; insolvency; attachment of patrimonial liability; tax claim.*

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<sup>2</sup>Published in the Official Gazette of Romania, no.511/24.07.2009, consolidated version of 27.03.2017, hereinafter called *Civil Code*.