

**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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1. INTRODUCTION

The regulation on insolvency proceedings is contained in Law no.85/2014¹ on insolvency and insolvency prevention procedures. This law reveals in art.3, par.1, that are susceptible of being subjected to the general insolvency procedure, any of the professional types defined by the provisions of art.3, par.2, of Law no.278/2009 on the Civil Code.² Thus, professionals may fall under the scope of Law no.85/2014 and may undergo insolvency proceedings as debtors (Apan, 2017(2), pp.11-14). However, persons who are not registered or authorized may also be subject to insolvency proceedings under Law no.85/2014, if they carry out economic activity. This law governs the following types of insolvency proceedings: the general procedure; simplified procedure; the judicial reorganization procedure; the bankruptcy procedure (Turcu, 2015, p.724-734).

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¹Published in the Official Gazette of Romania, no. 466/25.06.2014, amended and supplemented, consolidated version of 22.04.2016, hereinafter called *Law no. 85 of 2014*.

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

2. HIGHLIGHTS OF THE PATRIMONIAL LIABILITY OF THE INDIVIDUAL WHO CAUSED THE DEBTOR'S INSOLVENCY

For all the types of procedures contained in Law no.85/2016, the substantive jurisdiction of the court, respectively the specialized court, in the field of insolvency is regulated as follows: the court is competent to hear claims on insolvency, arrangement with creditors, and ad hoc mandate, on the basis of art.226, par.1 of the Law no.71/2011³, this field being the one regulated by Law no.85/2014. The latter also establishes in art.41, para.1, the exclusive jurisdiction of the court at the debtor's headquarters for insolvency proceedings, the ad hoc mandate, arrangement with creditors and, respectively, the exclusive jurisdiction of the appeal court to judge the appeal against the decisions delivered by the tribunal. Thus, the criterion for determining the territorial jurisdiction in this matter is the registered office of the debtor against which an application for opening the insolvency proceedings is lodged, independently if the application for the opening of proceedings is made by the creditor (s) or by the debtor himself.

As developed in Apan (2017(2), p.21-30), the jurisprudence of the High Court of Cassation and Justice⁴ intercepts the nuances of the concept of "*litigation with professionals*" in order to determine the substantive jurisdiction of the specialized tribunal or of the specialized sections of the tribunals. The determination of the substantive jurisdiction of these courts was made through the Decision of the HCCJ no.18 of 17.10.2016, issued by the panel of judges having competence in judging the referral in the interest of the law, submitted by the Board of the Pitesti Court of Appeal, regarding the settlement of disputes with the professionals assigned to the functional jurisdiction of the specialized courts, namely Argeş, Cluj, Mureş.⁵

Decision no.18 of 2016, explains the substantive jurisdiction of the specialized courts or of the specialized sections, panels of the tribunals, as it derives from the provisions of Law no. 71 of 2011 and taking into account the criteria established there, to which the HCCJ has no competence to add others. The decision states that, in interpreting and applying the provisions of art.226, para.1, a-d and art.228, par.2 of Law no.71/2011, in order to determine the substantive jurisdiction of the specialized courts / specialized sections, the legal criteria regarding the object or the nature of the disputes, such as those listed as exemplary by art.226, para.1 of the Law no.71/2011, shall be taken into account.

In accordance with the dispositions of Decision no.18 of 2016, the substantive jurisdiction in disputes with professionals is determined not in relation to the capacity of 'professional', but primarily by reference to the value of the subject-matter of the case and to another criterion, the so-called '*domanial*' respectively to the domains which are exemplified in the provisions of art.226, par. 1, a-d of Law no.71/2011. As we have indicated, among these domains there are also the application for insolvency, the arrangement with the creditors and ad hoc mandate.

The same courts, respectively the tribunal/specialized tribunal, through the syndic

³ Published in the Official Gazette of Romania, no.409/10.06.2011, consolidated version of 10.04.2018, hereinafter called *Law no.71/2011*.

⁴ Hereinafter called HCCJ.

⁵ Published in the Official Gazette of Romania, no. 237 of 06.04.2017, hereinafter called *Decision no. 18/2016*.

judge also have jurisdiction to deal with the cases related to insolvency proceedings such as appeals against the preliminary list of claims, the action in the annulment of fraudulent acts, as well as the action for the withdrawal of the liability of those who caused the insolvency. As a consequence, the same court and the same syndic judge have the substantive jurisdiction to settle the application to open the proceedings and the associated case of attachment of liability for insolvency, according to art.169, para.2.

The nature of this typology of civil liability was considered in the doctrine (Al Hajjar, 2012, p.50) to be a “special tort liability.” The attachment of liability to the persons who caused the state of insolvency is based mainly on the existence of the following aspects developed in Apan & Miff (2016) and which we will synthesize as follows: the tort; the fault of the person (s) responsible; the damage and the causal link between the tort and the damage.

(i) Active legal standing

The initiation of the legal action for attachment of patrimonial liability, in the insolvency proceedings, lies on the judicial administrator or the liquidator, depending on the case. However, if the judicial administrator or, as the case may be, the liquidator did not proceed to indicate the persons guilty of the debtor's state of insolvency, or decided not to initiate action for attachment of liability, as he considered it not the case, the action for attachment of liability can be initiated by the chairman of the creditors' committee, respectively, by the creditor appointed by the creditors' assembly if the creditors' committee had not been constituted, or by the creditor with a share of no more than 50% of the value of the receivables registered in the statement of debts, according to the provisions of art.169 para.1 and 2 of Law no.85/2014.

Along with submitting the application, the court administrator or the liquidator or, as the case may be, the creditors' committee, the chairman or the appointed creditor, may request the syndic judge to institute protective measures on the assets of the persons, pursued according to the provisions of art.172. Security of up to 10% of the value of the claim is obligatory, and it will be registered by the claim holder. The request for precautionary measures may also be made after the action has been initiated.

(ii) Passive legal standing

In the sense of art.169, para.1 of Law no.85/2014 the types of persons to whom the debtor's insolvency can be attached is not limited to the management and / or supervision bodies of the debtor legal entity so it can be attached to *any other persons who contributed* to the insolvency of the debtor, as well as to any other person who caused the debtor's state of insolvency, and the rule of joint liability of persons having the passive status is enshrined in art.169, para.4 of Law no.85 of 2014.

(iii) Types of acts

The acts referred to in art.169 para.1 of Law no.85/2014, which may attract the liability of the persons for causing the insolvency are numerous and relate to the assets, the patrimony of the debtor and finally include any culpable act, which contributed to the insolvency of the debtor, as provided by the law (letter a-h). The particularization of the typology of the acts which attached the patrimonial liability to the persons who caused the entry into insolvency and the consequences of the introduction of a new act in point h were developed in the doctrine (Țăndăreanu, 2017, p.601-602 și Apan, 2015).

(iv) The fault

For the act provided in art.161, letter a of Law no.85/2014 establishes the relative

presumption of personal use of the debtor's goods, a presumption that may be overturned by the defendant(s), and institutes a double relative presumption both for the fault and for the existence of the causal link between the deed and the damage, in case of failure to submit the accounting documents to the judicial administrator or the liquidator, the deed being stipulated in art.169, letter b.

(v) The damage

It concerns the debtor's (legal entity) patrimony as it relates to facts that have contributed to its insolvency, but ultimately the creditors are the ones injured if they cannot recover their debts.

(vi) The causal relation between the tort and the damage

In order to attach liability to the persons who caused the insolvency of the debtor, liability only operates for the damage "caused by that certain act." Hence, liability for the actual damage generated by the tort is attached even if the damage is covered only partially and not in full.

3. THE FRAMEWORK LAID DOWN BY THE REGULATION CADRUL TRASAT DE REGLEMENTAREA CUPRINSA ÎN ORDONANȚA NR.39 DIN 26 AUGUST 2015 PRIVIND CAZIERUL FISCAL (THE FRAMEWORK OF THE REGULATION INCLUDED IN THE ORDINANCE NO.39/26 AUGUST 2015 REGARDING TAX RECORD).⁶

The tax record is a means of evidence and tracking compliance with tax, accounting and financial discipline by taxpayers, which keeps track of natural and legal persons and entities without legal personality who have committed acts punishable by fiscal, accounting, customs and tax laws and those relating to financial discipline.

The matter is regulated through Ordinance no.39/2015, which is used for the purpose of preventing and combating tax evasion, as well as for the tax authorities to streamline the process of administration of taxes, duties, contributions and other revenues to the general consolidated budget owed by the taxpayers, by providing access to information showing tax, accounting, customs compliance and financial discipline by taxpayers.

The acts which are included in the tax record of natural persons, legal entities and entities without legal personality are those established according to art.4 para.3 of Ordinance 39 of 2015, namely: information on offences sanctioned by contravention or by criminal law, accounting law, customs law, as well as those relating to financial discipline, except for offences sanctioned with a warning. The expressly determined acts for which information is entered in the tax record are established by a government decision. In force on this date is the Government Decision no.1000 of December 23, 2015⁷, and in the appendix there are listed the acts to be registered in the tax record and the normative acts that regulate them.

In an analysis of Annex of G.D. no.1000 of 2015, called "*Acts for which information is included in the tax record of taxpayers*", we find a number of normative acts, numbered from A to V, which regulates a series of offenses and offenses. That being done would be

⁶ Published in the Off. Gazette no.655/31.08.2015, consolidated version of 04.04.2018, hereinafter called *Ordinance no. 39 of 26 august 2015*.

⁷ Published in the Off. Gazette no.977/30.12.2015, hereinafter called *G.D. no.1000 / 2015*.

included in the tax record of the individual. In an analysis of Annex H.G no.1000 of 2015 "The facts for which information is recorded in the fiscal record of taxpayers", we find a number of 24 normative acts, numbered from lit. A to X, it regulates a series of offenses and criminal offences which, if committed, would be included in the tax record. In the attached table we have listed these regulations concerning the acts to be included in the tax record, comprised in the Annex to G.D. no.1000 of 2015.

Article 4, para.4 of the Government Ordinance no.39/2015, regulates the inclusion of information from documents drawn up for the purpose of attracting joint and patrimonial liability, or tax inactivity, as follows:

letter a) attachment of joint and patrimonial liability to the debtor, established by decision of the competent fiscal body, issued under the Code of Tax Procedure, which remains final if not challenged or by a definitive court decision, if the tax authority's decision was challenged in court;

letter b) attachment of patrimonial liability to the insolvent debtor, established by final court decision, for the debts that are part of the debtor's liabilities and are managed by the National Agency for Tax Administration;

letter c) fiscal inactivity, declared according to the law, except for the fiscal inactivity declared as a result of the registration of temporary inactivity with the Trade Register, as provided by Law no.207/2015 on the Tax Procedure Code⁸.

We note that, since the regulation of the fiscal record through Ordinance no.39 of 2015, there has been an extension of the scope of the regulations in the field of the fiscal record, namely the registrations generated by the attachment of two categories of liability, namely: the joint liability of the debtor, respectively the patrimonial liability with the debtor in the state of insolvency, as well as the fiscal inactivity. These situations *per se* are not contraventions or offences, but their inclusion among those that will be included in the fiscal record is justified by the intention to protect the tax claim. In the hypothesis of letter a, that of attaching joint liability, the status of the debtor must undoubtedly be *balance sheet insolvency*, regulated by the Civil Code, art.1417 and the Code of Tax Procedure (Geoceanu & Apan, 2014) and in the hypothesis of letter b, that of attaching patrimonial liability, the debtor must be undergoing *insolvency* according to Law no.85/2014 on insolvency and insolvency prevention, the same law being the one regulating the attachment of patrimonial liability for insolvency in chapter I, section 8, art.169-173. In both situations, the persons expressly provided by the law, namely art.25 and 26 of the Code of Fiscal Procedure for attaching joint and patrimonial liability and art.169 of Law no.84/2014, for attaching patrimonial liability shall be liable together with the debtor, by "appropriating" its own patrimony to cover the fiscal claim of the debtor undergoing balance sheet insolvency or cash flow insolvency. We also observe the among the acts that attract the registration in the fiscal record, are not included the ones currently regulated by the provisions of art.240 and 241 of the Criminal Code, namely the simple bankruptcy and fraudulent bankruptcy (Dobrinou et.al, 2012, p.289-300), having in view

⁸Regarding fiscal inactivity, the Senate adopted a draft amending O.G.36 of 2015 on the fiscal record for the purpose of providing for situations in which the inactivity of the debtor shall not be registered in the fiscal record of insolvency practitioners, accessible at <https://www.ziuaconstanta.ro/diverse/stiri-calde/ordonanta-referitoare-la-cazierul-fiscal-a-fost-modificata-de-senat-ce-prevede-actul-normativ-651419.html>

that they were previously included in the regulation under Law no.85/2006 on insolvency, repealed by Law no.85/2014 and are relevant for this matter.

4. PROCEDURE FOR FILING IN THE FISCAL RECORD THE PATRIMONIAL LIABILITY OF THE DEBTOR IN INSOLVENCY

Order no.2594 of October 5, 2015⁹ of the President of the National Agency for Tax Administration regulates the fiscal bodies responsible for the organization and management of the fiscal record, the procedure for registration, removal and correction of the information in the fiscal record, requesting and issuing the fiscal record certificate, the model and content of the required form, as well as the level of adequate access to the information in the fiscal record. Order no.2594/2015 was amended and supplemented by Order no.2070 of 14 July 2016,¹⁰ the latter entering into force on September 12, 2016. Order no.2594/2015 amended and supplemented in 2016 establishes that the fiscal record is organized by the National Agency for Tax Administration at central level and is managed by the competent tax authorities, under the conditions provided by the G.O. no.39/2015.

The same order establishes in the competence of certain tax authorities the management of the fiscal record, namely: General Directorate for Administration of Large Taxpayers; administrations for medium-sized taxpayers; county administrations of public finances; municipal tax services; the public finance administrations of the Bucharest sectors as well as the Fiscal Administration for non-resident taxpayers; The tax administration for medium-sized taxpayers within the General Regional Public Finance Directorate of Bucharest, for persons who are registered as tax payers in their tax records. The public administrations of public finances are the tax authorities competent to manage the fiscal record also for the taxpayers who have their tax domicile within their territorial area and are not registered in the tax records of the tax authorities provided for *ut supra*.¹¹

Relevant to the theme of study is the fact that, in Order no.2594/2015, in the initial version, without having been subsequently amended or supplemented, it is stipulated that shall be registered in the fiscal record also information regarding the *attachment of patrimonial liability to the debtor who has reached insolvency, liability established by a final court decision, including the receivables which are part of the debtor's liability and are administered by the National Agency for Tax Administration.*

Thus, Order no.2594/2015 regulates the procedure for entering in the fiscal record of the attachment of patrimonial liability to the debtor who has reached insolvency, rendered by a final court decision, procedure which includes the following steps, indicated in points 1-5:

⁹ on establishing the competent fiscal bodies for organizing and managing the fiscal record, the registration, issuance and correction procedure of the fiscal record, the request and delivery of the fiscal record certificate, the model and the contents of the necessary forms, as well as the corresponding level of access to the information in the fiscal record, amended and supplemented through Order no.2070 of 14 July 2016, published in the Off. Gazette no.759/12.10.2015, consolidated version of 04.04.2018, hereinafter called *Order no. 2594/ 2015*.

¹⁰Published in the Off. Gazette no.706/12.09.2016 hereinafter called *Order no. 2070/2016*.

¹¹ In the fiscal records of the legal person shall also be included the acts established for its sub-units without legal personality, such as branches, work stations and similar.

(1) *In the fiscal record of natural persons, legal entities and entities without legal personality, shall be registered the attachment of the patrimonial liability to the debtor who has reached insolvency established by a final court decision.*

(2) *The forms for registration in the fiscal record shall be drawn up by the legal department within the fiscal body competent in the tax administration of the persons for whom the patrimonial liability has been established or within the hierarchically superior fiscal body, as the case may be.*

(3) *In the situation referred to in pt.2, the forms for registration in the fiscal record shall be drawn up within 5 days from the date of receiving the notification on the final court decision.*

(4) *For the situation referred to in pt.2, form 505 shall be filled in "Registration form in the fiscal record of the attachment of joint and patrimonial liability to the debtor", provided in Annex no. 2 to the Order.*

(5) *The filled-in forms shall be sent to the specialized department having competence in the management of the fiscal record of the person whom was attached the patrimonial liability.*

Form 505 attached to Order no.2594/2015 is the "Registration form in the fiscal record of the attachment of joint and patrimonial liability to the debtor", which includes the identification data of the person whose liability is to be attached, as well as other aspects that will be indicated for registration in the fiscal record of the attachment of one of the two categories of liability, including "Statement of the type, number and date of the document through which the joint/patrimonial liability was ordered". It is obvious that, in the case of attachment of the patrimonial liability to the person for the insolvency of the debtor, this document is the definitive decision delivered by the syndic judge, in the sense of attaching that liability.

5. THE EFFECTS OF THE ADMISSION OF THE ACTION AND OF THE FINAL SETTLEMENT OF THE DECISION ON THE ATTACHMENT OF PATRIMONIAL LIABILITY CONSIDERING THE FORCED EXECUTION OF THE COMPANY AND THE REGISTRATION IN THE FISCAL RECORD OF THE NATURAL PERSON

Following the admission of the action and the final settlement of the decision on the attachment of patrimonial liability, there are two consequences: the forced execution of the natural person's property, within the limit of the entire damage for which liability was attached through the decision, as well as in cases where in its composition the damage includes receivables that are part of the debtor's liability and are administered by the National Agency for Tax Administration, the registration in the fiscal record of the natural person of these receivables.

As a consequence of the admission of the action and the final stay of the property-damaging judgment, there are two consequences: the forced execution of the natural person's property, within the limit of the entire damage for which the sentence has been attributed, and if, in its composition the damage includes receivables that are part of the debtor's liability and are administered by the National Agency for Tax Administration, the registration in the fiscal record of the natural person of the latter receivables.

In terms of forced execution, in accordance with the provisions of art.173 of Law 85/2014, following the admission of the action by the syndic judge, the creditors of the debtor in insolvency can pursue his own patrimony, given that the rights of forced execution on the patrimony have been transferred to them. So, this patrimony will bear, to the extent established by the decision on attachment of liability, the uncovered liabilities of the bankrupt debtor.

After the closure of the bankruptcy proceedings, the amounts resulting from the forced execution will be distributed by the bailiff, in accordance with the provisions of art.173, para.2 of Law no.85/2014, based on the final consolidated list of claims made available by the liquidator. The forced execution against these persons shall be carried out by the bailiff, according to the Civil Procedure Code.

Examining the documents representing the basis of the forced execution of the patrimony of the person liable for the debtor's insolvency, we find that the judgement admitting the action is joined by another relevant document, namely the debtor's final list of claims.

Independent of the initiation of the forced execution, but based on it, we appreciate that also for the registration of the claim in the fiscal record of the natural person it would be necessary to indicate and attach also the final list of claims to the "*Registration form in the fiscal record of the attachment of joint and patrimonial liability to the debtor*". We consider this because the list highlights the existence of a tax claim in the composition of the damage to be recovered and its extent. However, the registration in the fiscal record has as a *sine qua non* requirement the existence of a tax claim in the debtor's liability, administered by the National Agency for Tax Administration, which can only be determined from the content of the debtor's final list of claims. This is because the judgement ordering the attachment of patrimonial liability includes only the debtor's liability, for the payment of which, in whole or in part, is incurred on the natural person to whom the liability has been charged, without identifying the claims of its composition.

6. INTERDICTION TO AUTHORIZE CERTAIN CATEGORIES OF OPERATIONS IF INFORMATION ON CERTAIN ACTS/SITUATIONS IS INCLUDED IN THE FISCAL RECORDS

Interdiction to authorize certain categories of operations, if in the fiscal records it is included information such as that analysed in pt.5, is established together with the requirement to provide fiscal record certificate as a compulsory prerequisite in the following situations presented in art.8 para.1 of G.O. no.39/2015:

- the setting-up of companies, cooperative companies, agricultural cooperatives and entities without legal personality by associates, shareholders, members and legal or designated representatives;
- application for the registration of associations and foundations in the Register of associations and foundations by the associates or their founding members, as the case may be;
- authorization for performance of independent economic activity by applicants;
- any form of assignment or alienation of equity or shares by new associates, shareholders or members;

- appointment of new legal representatives, as well as the co-opting of new associates, shareholders or members on the occasion of the increase of the share capital by the new legal representatives, associates, shareholders or members.

We determine a wide range of operations for which the interdiction is based on the assumption that acts/situations are registered in the tax record, including the attachment of patrimonial liability for the insolvency of the debtor. Moreover, in this matter it is instituted an interdiction arising from the provisions of art.16, para.10 of Law no.85/2014, according to which the person against whom a final decision on attachment of liability has been issued can not be appointed as administrator or, if he/she is an administrator in other companies, will be deprived of this right for 10 years from the final date of the judgment. Hence, regardless of the existence of a budgetary claim, the attachment of patrimonial liability brings the interdiction to be appointed administrator and also if the person holds the capacity of administrator he/she will be deprived from the right to administer.

Referring to the two categories of legal provisions analyzed *ut supra*, we conclude that if the attachment of liability for insolvency brings an interdiction in the field of the right to administer, the registration in the fiscal record of a budgetary claim of the same origin has consequences both in the association, administration and representation areas and also for the authorization of the activity. As a consequence, the legal provisions regarding the registration of a tax receivable originating from the attachment of liability to the natural person for the debtor's state of insolvency, shall be complied with and applied with maximum accuracy only regarding the tax receivable. Otherwise, the rights and interests of the natural person could be harmed, while a fair balance between their protection and the protection of the tax claim is required.

The application of the regulation regarding the registration in the fiscal record of the attachment of the patrimonial liability is reflected by the following data obtained from portaljust.ro, regarding the insolvency cases filed before the Cluj Specialized Tribunal, between 1 January 2017 and 1 January 2018:267 cases, having as object the opening of the insolvency proceedings at the debtor's request, in accordance with the provisions of the Law no.85/2014;

111 cases, having as object the opening of the insolvency proceedings at the creditor's request, in accordance with the provisions of Law 84 /2014.So, as a case associated with these cases an action may be initiated to attach the patrimonial liability of one or more natural persons that generated the state of insolvency. Or, the registration in the fiscal record would be made exclusively for the tax claim in the composition of the liability, at the coverage to which the individual was bound.

7. CONCLUSIONS

In our previous study (Apan, 2017), we established as an obligation of public institutions to carry out efforts for the recovery of debts within the insolvency proceedings, while also indicating the legal means they will use for this purpose: the application for admission of the claim, the appeal to the preliminary list of debts, the action for attachment of the patrimonial liability of those who generated the state of insolvency, etc.

As a result of the present study, we conclude that the tax authorities are also subject to the additional obligation to register in the fiscal record the debt they administer, even if

the debt results from the attachment of patrimonial liability to the natural person for the insolvency of the debtor.

It is obvious that by proceeding in the manner proposed in the present study, we restrict the situations in which the individual would be harmed by the registration in the fiscal record of amounts other than those actually representing the budgetary receivable, administered by the fiscal body.

Normative acts regulating the facts to be included in the tax record, comprised in Annex to the GD No.1000 of 2015

A.	Acts that are considered criminal offences according to Law no.241/2005 on preventing and fighting tax evasion, subsequently amended.
B.	Acts that are considered criminal offences according to Company Law no.31/1990, republished, subsequently amended and supplemented.
C.	Acts that are considered criminal offences according to Law no.571/2003 on Tax Code, subsequently amended and supplemented.
D.	Acts that are considered criminal offences according to Law no.227/2015 on Tax Code, subsequently amended and supplemented.
E.	Acts that are considered criminal offences according to Law no.86/2006 on Romanian Customs Code, subsequently amended and supplemented.
F.	Acts that are considered criminal offences according to Law no.656/2002 for the prevention and sanctioning of money laundering and on certain measures concerning prevention and fighting against terrorism financing, republished, subsequently amended.
G.	Acts that are considered criminal offences according to Government Emergency Ordinance no.77/2009 on the organisation and performance of gambling activities, adopted with amendments and supplements through Law no. 246/2010, subsequently amended and supplemented.
H.	Acts that are considered criminal offences according to Law no. 346/2002 on the insurance for work accidents and occupational diseases, republished
I.	Acts that are considered criminal offences according to Law no.59/1934 on cheque, subsequently amended and supplemented.
J.	Acts that are considered criminal offences according to Law no.78/2000 on preventing, discovering and fighting acts of corruption, subsequently amended and supplemented.
K.	Acts that are considered offences according to Accounting Law no.82/1991, republished, subsequently amended and supplemented.
L.	Acts that are considered offences according to Law no. 656/2002 for the prevention and sanctioning of money laundering and on certain measures concerning the prevention and fighting against terrorism financing, republished, subsequently amended.
M.	Acts that are considered offences according to Government Ordinance no.92/2003 on Tax Procedure Code, republished, subsequently amended and supplemented.
N.	Acts that are considered offences according to Law no. 207/2015 on Tax Procedure Code, subsequently amended and supplemented.
O.	Acts that are considered offences according to Law no. 571/2003 on Tax Code, subsequently amended and supplemented.
P.	Acts that are considered offences according to Law no.227/2015 on Tax Code, subsequently amended and supplemented.
Q.	Acts that are considered offences according to Law no. 12/1990 on the protection of population against unlawful commercial activities, republished
R.	Acts that are considered offences according to Government Emergency Ordinance

	no.28/1999 on the obligation of economic operators to use electronic tax cash registers, republished, subsequently amended and supplemented.
S.	Acts that are considered offences according to Law no.70/2015 for strengthening financial discipline concerning cash collection and payment operations and for amending and supplementing Government Emergency Ordinance No 193/2002 on introducing modern payment systems.
T.	Acts that are considered offences according to Law no. 145/2014 on establishing measures to regulate the market sale of agricultural products.
U.	Acts that are considered offences according to Government Emergency Ordinance no.77/2009 on the organisation and performance of gambling activities, adopted with amendments and supplements through Law no. 246/2010, subsequently amended and supplemented.
V.	Acts that are considered offences according to Government Decision no.707/2006 n approving the Regulation for the application of the Romanian Customs Code, subsequently amended and supplemented.
W.	Acts that are considered offences according to Government Emergency Ordinance no.12/2006 on the establishment of measures regulating the market chain of cereals and processed cereal products, adopted with amendments through Law no. 225/2006, subsequently amended and supplemented.
X.	Acts that are considered offences according to Government Emergency Ordinance no.202/2008 on the enforcement of international sanctions, as amended and approved by Law No 217/2009, as subsequently amended and supplemented;

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