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Published in: Comparative Law Yearbook of International Business (<https://rus.wolterskluwer.com/store/product/the-comparative-law-yearbook-of-international-business-volume-41/>)
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Article link: [pdf/en/articles/7_CLY41_Gornoviceanu.pdf](/web/pdf/en/articles/7_CLY41_Gornoviceanu.pdf)
Publisher: [Center for International Legal Studies \(CILS\)](http://www.cils.org/#)

For more than 10 years now, Romanian legal literature has been concerned with the relationship between criminal and tax law, the violation of the *ne bis in idem* principle, and the inconsistency of coexisting regulations on the two incumbent proceedings — in tax matters and in criminal matters — when charges, duties, or taxes owed to the government budget are evaded.

Although codes have been modified in both fields and the Law on Preventing and Fighting Tax Evasion has been amended, nothing relevant has happened, and the same confusing rules are largely being maintained. However, significant increases have been provided for both the punishment of the tax evasion offense stipulated in Article 9 of Law Number 241/2005 (the most frequently violated piece of legislation) and the tax charges under Law Number 207/2015 on the Tax Procedure Code.

To read the entire article, please download the .pdf attached.