

MAGAZINE

issued by MINISTRY OF PUBLIC FINANCE

PUBLIC FINANCE AND ACCOUNTANCY

ISSN 1582-9774

Chief editor:

Andreea Gabriela Chendi

Editorial staff:

Monica Bizon

Mihai Brăgaru

Marioara Diaconescu

Camelia Dobîndă

Doru Petru Dudaș

Ion Ghizdeanu

Alexandra Lazăr

Ciprian Teodor Mihăilescu

Gheorghita Toma

Issue's Manager:

Sebastian Iordache

Editor:

16 Libertății Blvd., 5 Bucharest,
050741

Editorial office:

2-4 Cristian Popișteanu St.,
1 Bucharest, 4th floor, 010024

Phone: 021 313 35 60

Phone/Fax: 021 313 35 53

E-mail: revista.finante@mfinante.gov.ro
www.mfinante.gov.ro

CIF 4221306

Account no.:

RO94TREZ70020E330800XXXX

Activity of Treasury
and Public Accountancy
of Bucharest

Printed by: SELADOCOM, Brăila

SUMMARY No. 3 – 2018

Bianca Cristina Ciocanea 3
Annual inventory – general and specific aspects

Arina Dragodan 11
Contestation against enforcement in case of tax
enforcement by garnishment

Sebastian Iordache 23
Considerations on the settlement of complaints against
fiscal administrative acts

Bogdan Târlea 31
Considerations on the concept of artificial
circumstances when obtaining non-refundable
financial support within measures funded by the
Common Agricultural Policy

Alexandrina Teodora Borfoaia 34
Updates on proposals for regulating cross-border
conversions, mergers and divisions at European Union
level

Ioana Mociar 41
Supporting documents on transport

Constanța Albu 52
Banking risk and lending individuals

Taxpayer page 57
Questions and answers

The INDACO systems legislative database
has been consulted when editing the articles.

www.indaco.ro

Phone/Fax: 021.311.97.11; 0758.070.077

E-mail: vanzari@indaco.ro

The authors are fully responsible for both scientific and legal points of view, for the content of the articles signed and published in this magazine.