

MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

issued by MINISTRY OF FINANCE

ISSN 1582-9774

Chief editor:

Andreea Gabriela Chendi

Editorial staff:

Iulian Ardeleanu

Monica Avram

Monica Bizon

Marioara Diaconescu

Camelia Dobîndă

Doru Petru Dudaş

Emilia Iordache

Alexandra Lazăr

Ciprian Teodor Mihăilescu

Gheorghiu Toma

Issue's Manager:

Florentina Stancu

Editor:

16 Libertăţii Blvd.,

District 5 Bucharest, 050706

Editorial office:

44 Mircea Vodă Blvd.,

District 3 Bucharest, 8th floor,
030669

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:

RDT OFFICE, Cluj-Napoca

SUMMARY

No. 4 – 2023

- Alexandrina Teodora Borfoaia**..... 3
The news regarding the accounting of the distribution of dividends during the financial year
- Orlando Surugiu-Pânzaru**..... 13
The general considerations regarding the possibility of granting payment facilities by local tax authorities
- Arina Dragodan**..... 17
Decision of the High Court of Cassation and Justice no. 20/2023 regarding the interpretation and application of art. 281 para. (2) from Law no. 207/2015 regarding the Fiscal Procedure Code by reference to the provisions of art. 8 para. (1) from the Administrative Litigation Law no. 554/2004, respectively the interpretation and application of art. 266 para. (4¹) from Law no. 207/2015
- Sabina Nicu**..... 27
Brief considerations regarding material and moral damages in the matter of administrative litigation.
Jurisprudential landmarks
- Bogdan Târlea**..... 41
Aspects regarding the institution of the statute of limitations provided for by the Criminal Code by referring to the decisions of the Constitutional Court of Romania and the case law in the field (Part II)
- Mihail George Pitulice**..... 44
Risk management and the internal audit function
- Alin Dobre, Anca Ionaş**..... 51
The sustainable development and new revenues of the European Union budget in the period 2023-2030
- Rodica Obancea**..... 59
Smart work

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.*