

A PERSPECTIVE ON THE OFFENCE OF FISCAL FRAUD AS STIPULATED BY ARTICLE 9 LETTER E FROM LAW 241/2005

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***Abstract:** Article 9 letter e from Law 241/2005 regarding prevention and control of fiscal fraud can obtain a new interpretation through the new Law 259/2007 which modifies Law 82/1991 regarding Accounting. The new settlements brought by Law 259/2007 combined with ones of Law 241/2005 must be acknowledged by Romanian business environment so to avoid any law-breakings.*

***Key words:** fraud, fiscal, accounting, double bookkeeping.*

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