

THE ETHICS OF FISCAL ADMINISTRATION ACTIVITY

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Abstract: *Fiscal officer carry out their activity in accordance with the Constitution, the Civil Servants Statute, the Organization and Functioning Regulations of the institution they are part of, and other norms regulating the taxpayers assistance activity. They must exercise their service duties with integrity and professionalism, ensure that taxpayer' rights are respected, avoid slippage in the abuse of law. On this line, the Code of Ethics of the Fiscal Officer, which regulates principles and establishes objectives aimed at increasing the confidence in the fiscal authority, has been adopted.*

Key words: *fiscal apparatus, fiscal officer, abuse of law, Ethics code in tax administration.*

1. The fiscal apparatus

The existence of the state is inconceivable without the existence of institutions meant to ensure the fulfilment of its functions, without the existence and functioning of the state apparatus whose institutions and organs deal with the most varied problems, starting with the elaboration and adoption of laws, the maintenance of diplomatic relations with other states, public order, defence, state security, justice, the establishment and collection of taxes and duties, the registration of civil status documents and up to the territorial systematization, the construction of roads and bridges, the maintenance and repair of streets, sanitation, sanitation, public lighting, park care, the environment, flood defences, fire-protection. In order to support this huge apparatus, the state needs revenues, the most important part of which is the taxes and fees - ordinary income which, together with the other ordinary and extraordinary incomes, ensures the support of the public expenditures, including those with the functioning of the apparatus of the state.

As stated by Professor Constantin Rarincescu (1936, p. 19), "the power of will and command that is sovereignty" is accomplished through the legislative, executive and judicial function, and in terms of the executive or administrative function, the author states that it consists in the continuous and regular functioning of the administrative public services, which constitute the state administration as a whole. Through its

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vocation, the administration performs the tasks of the state, being, as defined by Professor Paul Negulescu (1925, p. 72), a complex institution that brings together all public services designed to satisfy certain general, regional or communal interests.

The public, central and local, administration ensures the provision of public services for which it carries out various legal acts, undertakes material deeds, performs technical-material operations, but also has an executive-enacting component, that organizes the execution and executes the laws adopting for that purpose administrative acts of authority.

Within this administration, for the good functioning of the financial and fiscal activity, the key to the good functioning of the state apparatus, was established the *financial apparatus* with its most important component - the *fiscal apparatus*.

Lato sensu, the financial apparatus comprises all the state bodies that contribute to or facilitate the performance of financial activity, organs through which the state's financial policy applies. These are bodies with general competence, with important attributions in the field of public finances. This category includes: the President, the Parliament, the Government, the local councils and local public services, the ministries, the other central and local authorities of the state administration and the public institutions of central and local subordination. *Stricto sensu*, the financial apparatus comprises the specialized institutions of the state with financial attributions. These are bodies with special competence, with exclusive responsibilities in the field of public finances. This category includes the *central specialized bodies*, namely the Ministry of Public Finance, which is the general manager of public finances, the institutions subordinated or under its authority, the Romanian Court of Accounts, other specialized bodies and the *specialized territorial bodies*, namely the Regional General Directorates of Public Finances, County Administrations, Municipal and city services, Communal offices. The specialized territorial bodies operate under the subordination of the National Agency for Fiscal Administration (NAFA), which is subordinated to the Ministry of Public Finance (Şaguna P., Şova,D., 2005, p. 52-58).

Among the *objectives* of the state bodies that make up the financial apparatus, we mention: administration of public finances, realization and maintenance of the financial balance, monetary and currency balance of the country, ensuring economic efficiency at national level, carrying out studies, analyzes, prognoses, meeting the social and cultural requirements, establishment and distribution of public financial resources, defense of the integrity of public funds.

As far as the fiscal apparatus is concerned, it includes all the fiscal and state control bodies, whose duties consist in establishing, tracking and collecting taxes and fees, as well as controlling the observance of legality in this field (Şaguna P., Şova,D. 2008, p. 19).

The legislative part of the fiscal activity is carried out by the Parliament and the executive one by the Government.

Within the public administration, the specialized institution through which the Government performs its duties in the field of taxation is the Ministry of Public Finance, through its central and territorial bodies. At central level, under the Ministry of Public Finance, the National Agency for Fiscal Administration carries out the administration of the taxes and fees, and at the territorial level this activity is carried out by its bodies.

By *administering taxes and fees*, within the meaning of art. 1 (2) of the Fiscal Procedure Code, all activities carried out by fiscal authorities in relation to: (a) tax registration of taxpayers / payers and other subjects of fiscal legal relationships; (b) the declaration, establishment, control and collection of tax receivables; (c) solving appeals against tax administrative acts; (d) assistance / guidance to taxpayers / payers, on request or ex officio; (e) the enforcement of sanctions under the law.

In 2013, an ample reform process started in the Ministry of Public Finance, which changed its organizational structure.

Thus, in the territorial structure of the Ministry of Public Finances, eight Regional General Directorates of Public Finances were organized, the Financial Guard was disbanded and the Fiscal Antifraud General Directorate under the National Agency for Fiscal Administration (Ciobanu R., 2016, p. 43) was established.

The Fiscal Code establishes the legal framework for the taxes, fees and social contributions stipulated in art. 2, including local taxes and fees. For the administration of the latter, specialized departments are organized within the administrative-territorial units.

Consequently, the National Agency for Fiscal Administration, its territorial units and the specialized departments of the local public administration authorities represent *the fiscal bodies of the state* (Şaguna P., Şova D., 2008, p. 5). The fiscal office carries out civil servants and contract staff. Fiscal officials are civil servants and are subject to the rules on civil servants and those regulating their professional activity.

2. Ethics in the activity of tax officials. Legal framework

The ethical code of a profession enshrines its core values, as well as the liability that occurs in the event of a violation. The Code of Ethics is a set of principles that guide the work of a professional body and serve as guidelines for guiding the conduct in their specific work. There are rules of conduct that come to complement the requirements of professional training because, as the English writer Samuel Johnson states, "Integrity without knowledge is weak and useless, and knowledge without integrity is dangerous."

As regards the fiscal officers, they are applicable, on the one hand, *Law no.188 / 1999* on the Statute of civil servants, republished, *Law no.7 / 2004* on the Code of Conduct for Civil Servants, republished, and on the other hand, the two codes of ethics applicable only to tax officials: *the Ethical Code of the Civil Servant in the Fiscal Administration, which operates in the taxpayers' assistance area* and *the Ethical Code of the Fiscal Inspector*.

The year 2019 brings important changes for the public administration, the controversy and the much debated Administrative Code being adopted by the *Government Emergency Ordinance no. 57/2019* on the Administrative Code. This legislative act brings substantial changes to the statute of civil servants, which continues to apply until 31 December 2019, and will be abrogated as from 1 January 2020. At the same time, Title II of the newly adopted Administrative Code regulates the Civil Servants' Statute by establishing principles for their activity, the classification of civil servants, rules on the

acquisition of the status of civil servant and promotion, rules on modification, suspension and cessation of service relations, as well as on liability.

3. General rules

The professional conduct norms provided by the Law *no.7 / 2004 on the Code of Conduct for Civil Servants* are mandatory for the persons holding a public office within the central and local public administration authorities and institutions, as well as within the autonomous administrative authorities. They will apply both to fiscal officers in the central fiscal apparatus and to those in local fiscal structures.

This Code of Conduct *aims*, according to art. 2 of the law, "to ensure the increase of the quality of the public service, good administration in the realization of the public interest, as well as to contribute to the elimination of the bureaucracy and corruption acts in the public administration through:

- a) regulating the professional conduct norms necessary for the achievement of social and professional relations in order to create and maintain at high level the prestige of the institution of civil service and civil servants;
- b) informing the public of the professional conduct to which it is entitled to expect from civil servants in the performance of public functions;
- c) creating a climate of trust and mutual respect between citizens and civil servants, on the one hand, and between citizens and public administration authorities, on the other.

Law no.7 / 2004 on the Code of Conduct for Civil Servants establishes in art.3 a body of principles governing the professional conduct of civil servants, as follows:

- a) *the supremacy of the Constitution and the law*, a principle according to which civil servants have the duty to respect the Constitution and the laws of the country;
- b) *the public interest priority*, the principle according to which public officials have the duty to consider the public interest above the personal interest in the exercise of public office; the law defines the *public interest* as the interest "which implies the guaranteeing and observance by the institutions and public authorities of the rights, liberties and legitimate interests of the citizens, recognized by the Constitution, the internal legislation and the international treaties to which Romania is a party " (art.4 lit.c), and the *personal interest* as "any material or other benefit, pursued or obtained, directly or indirectly, for self or for others, by civil servants through the use of reputation, influence, facilities, relationships, information to which they have access as a result of the exercise of public office "(art.4 lit.d Law no.7/2004);
- c) *ensuring equal treatment of citizens before public authorities and institutions*, a principle according to which civil servants have the duty to apply the same legal regime in identical or similar situations;
- d) *professionalism*, a principle according to which civil servants have the duty to perform their duties with responsibility, competence, efficiency, fairness and conscientiousness;

e) *impartiality and independence*, a principle according to which civil servants are obliged to have an objective, neutral attitude to any political, economic, religious or other interest in the exercise of public office;

f) *moral integrity*, a principle according to which civil servants are forbidden to seek or to accept, directly or indirectly, for themselves or for others, any advantage or benefit in view of the public office they hold or to abuse in any way this function;

g) *freedom of thought and expression*, a principle according to which civil servants can express and base their opinions, respecting the rule of law and good morals;

h) *honesty and fairness*, a principle according to which civil servants must be in good faith in the exercise of public office and in the performance of their duties;

i) *openness and transparency*, a principle according to which the activities of civil servants in the exercise of their functions are public and can be subject to monitoring of citizens.

At the same time, Law no.7 / 2004 on the Code of Conduct for Civil Servants lays down general rules of professional conduct for civil servants (art.5-19), as well as rules on the coordination, monitoring and control of the application of these norms (art.20-22). Thus, the *National Agency of Civil Servants* is the institution that fulfills this important role by exercising the following tasks: monitoring the application and observance of the norms of conduct; developing studies and analyzes on compliance with the Code of Conduct; collaborating with non-governmental organizations that aim to promote and defend the legitimate interests of citizens in relation to civil servants. Also, the National Agency of Civil Servants has the obligation to present an *Annual Report* on the management of civil service and civil servants, which must also include the following data: (a) the number and subject of the complaints regarding cases of violation of the rules of professional conduct; (b) the categories and number of civil servants who have violated the rules of moral and professional conduct; (c) the causes and consequences of non-compliance with the provisions of this Code of Conduct; (d) highlighting cases where civil servants were required to act under the pressure of the political factor. *This report has the capacity to be an important tool for increasing the quality of public services as it identifies the causes of the violation of conduct rules, the effects of the violation, types of violations and their frequency.* For the preparation of the Annual Report are used the quarterly reports drawn up by the persons designated within each public institution for ethical counseling and the monitoring of compliance with the conduct - the *ethics advisor*, reports that are centralized in a *database* at the National Agency of Civil Servants. Both the Annual Report of the National Agency of Civil Servants and the quarterly reports of public institutions are published on the official websites of the institutions that have been drawn up and communicated on request to any interested person.

4. Special rules

Taking into account the specificity of the fiscal administration activity, two codes of ethics applicable to fiscal officers were adopted:

A.the Ethical Code of the Civil Servant in the Fiscal Administration, which operates in the taxpayers' assistance area and

B.the Ethical Code of the Fiscal Inspector, covering virtually all fiscal activity.

A. The Ethical Code of the Civil Servant in the Fiscal Administration which operates in the taxpayers' assistance area

The National Agency for Fiscal Administration and its territorial structures are obliged to provide taxpayers with assistance and guidance in the field of taxation, meaning they must provide taxpayers with information on how to use their legal rights and how to proceed to comply with the law and fulfill its tax obligations. The activity of taxpayers' assistance is regulated by NAFA President Order no. 1338/2008 for the approval of the Procedure for guidance and assistance of taxpayers by the tax authorities.

According to the mentioned normative act, taxpayers' guidance and assistance is granted by the General Directorate for the Administration of Large Taxpayers, County Administrations of Public Finance and administration of Bucharest, Municipal /city/ communal and the Bucharest municipal sectors Administrations of Public Finance, Public Finance Administrations for medium-sized taxpayers through taxpayers' services / desks/compartments and through the Taxpayers Assistance Center. Through their requests for assistance, taxpayers may request assistance from tax authorities regarding taxes, fees, social contributions and other budget revenues administered by NAFA. Taxpayers may appear directly at the counters of the tax authorities or request information in writing (by post or e-mail) or by telephone. According to the Fiscal Procedure Code, the taxpayer's applications are settled by the tax authority within 45 days of registration. If additional information is required to resolve the request, this period shall be extended by the period between the date of the request and the date of receipt of the requested information. The Taxpayer Support Center, which is an NAFA Call Center for taxpayers' assistance, operates to provide telephone support. By means of the telephone number 031.403.91.60, taxpayers, natural persons, legal entities and entities without legal personality have the opportunity to obtain general information in the field of taxation, as well as Information on Information Technology (IT) issues. The Taxpayers Assistance Center (initially the Assistance Office) was set up in 2006 through a Phare funded project to improve taxpayer services.

The Ethical Code of the Civil Servant in the Fiscal Administration which operating in the taxpayers' assistance area is addressed to the tax officers within the taxpayers' assistance structures, as well as to the entire tax staff who come in contact with them. It establishes the founding principles and objectives of taxpayers' guidance and assistance, as well as the obligations of the tax officers mentioned.

The following *fundamental principles* are regulated:

- a) *The principle of equality*, according to which the tax unit must ensure equal treatment of all taxpayers as regards the correctness of tax obligations towards the state, the deadlines for filing tax returns and paying taxes, taxes and social contributions owed to the state, such as and on access to assistance services within the fiscal administration, in the spirit of the provisions of art. 16 of the Constitution, according to which citizens are equal before the law and public

authorities, without privileges and without discrimination, no one being above the law;

- b) *The principle of non-discrimination*, deriving from the principle of equality and requires that no taxpayer, beneficiary of tax assistance, should be placed in a situation of inferiority to other taxpayers in terms of social condition, ethnicity, sex, political beliefs, philosophical beliefs, religious, disability, etc.;
- c) *The principle of access to information of public interest* in the spirit of article 31 of the Constitution according to which the right of the person to have access to any information of public interest cannot be restricted, as well as in compliance with the provisions of art. 7 para. 1 of Law No. 544/2001 on the free access to information of public interest that public authorities and institutions are required to respond in writing to the request of information of public interest; the code specifies that the provision of tax assistance has a permanent and regular nature, depending on the needs and expectations of taxpayers and the available resources of the fiscal administration;
- d) *The principle of the free tax assistance of taxpayers which presume that*, in the spirit of art. 47 of the Constitution according to which the exercise of the right of petition is exempt from tax, the assistance and information of taxpayers shall be granted free of charge by tax officials, this activity is part of the category of public services;
- e) *The principle of transparency deriving from the right to information of citizens*, according to art. 31 of the Constitution; transparency must be conceived as a condition of dialogue, but also as a tool for controlling the activity of the tax administration by taxpayers; however, the principle must be correlated with the taxpayer's right to confidentiality of tax informations and legal provisions.
- f) *The principle of adapting the tax administration to the requirements of taxpayers* that involve the cooperation of tax officials with taxpayers to improve their assistance and information;
- g) *The principle of respect and consideration to taxpayers* according to which tax administration officials must manifest solicitude, polite language, respect and promptness in dealing with taxpayers and avoid – as far as possible – conflictual situations;
- h) *The principle of confidentiality* which implies keeping the secret of the information which the fiscal official has found in the exercise of the duties of service.

We note the reiteration of some principles of the ethical Code of Civil servants, namely equality, non-discrimination, transparency, but also the assertion of new, specific principles.

The general objective of the assistance activity is, according to this Code of ethics, the provision of quality information to taxpayers, and the *specific objectives* of this activity are:

- respect for the right to petition of the taxpayers that assume that taxpayers may address to the public authorities who are required to respond to them, but also to courts for defending their rights, freedoms and legitimate interests;

- engaging the administration in the service of the taxpayer liable to contribute to the fulfilment of tax liabilities and the increase tax compliance of taxpayers;
- clarity, simplicity and fairness in relation with taxpayers;
- full, competent and timely responses to taxpayers questions;
- communication between all levels of assistance, at central and territorial level;
- the use of the most diverse resources for informing taxpayers (written correspondence, e-mail, telephone, media, publications, complex assistance and information programs);
- programmes orientated on targeted groups;
- the assistance provided to correct any errors in the tax records which presume that any errors and inconsistencies of the tax records reported by the taxpayers will be brought to the attention of the specialised compartment in order to Their correction and regularisation of tax differences, and that the tax unit will provide all the information requested by the taxpayers to clarify their tax situation.

The ethical code imposes certain *obligations* on the tax official in such a way that the work of assisting taxpayers meets their requirements and leads to fiscal discipline and to a better collection of tax claims. The first regulated obligation is the permanent improvement of vocational training. Here's how ethical norms also include continuing training because only thus the tax official will be able to provide the information requested by the taxpayers, keeping in mind that tax legislation is a hard-to-use tool because it contains legal, economic and accountants terms and its provisions only enjoy a relative stability.

In accordance with the specificity of the activity, the Code also imposes *the obligation to develop communication skills*, the tax officer is obliged to make an effort to appreciate the level of understanding and the emotional state of the taxpayer as accurately as possible in order to understand the question or the problem raised by him so that they can offer the right answer in a way the taxpayer can understand. At the same time, it has the *obligation to overcome any obstacles that may affect communication with taxpayers* and which may be caused by both sides of the fiscal legal relationship.

The Code also specifies the "nudes" of ethical norms that the tax officer *has the duty to observe*:

- to make known to the taxpayer his own identification data (name, forenames, function and place of work), by means of a badge visibly affixed to him or, in the case of office workers, by displaying it in a visible place;
- have a decent clothing, corresponding to the dignity and prestige of the post;
- to show discipline, both in relations with taxpayers and within the institution in which they were operating;
- remain calm, polite and respectful throughout the duration of the assistance;
- to show a positive attitude and patience in relation to taxpayers;
- to use grammatically correct language;

- not to use language that is inappropriate for the situation (slang or strict specialty language);
- keep the confidentiality of all relevant information obtained from the taxpayer;
- to make every effort to respond to taxpayer requests;
- to pay full attention to the taxpayer during the course of tax assistance;
- provide complete and accurate answers to the taxpayer;
- ensure that the answers provided are understood by taxpayers;
- to guide taxpayers to the specialized service (service) in order to obtain detailed information that goes beyond the competencies of the support structure;
- to thank the taxpayer for having contacted the taxpayer's assistance service and to ensure the full professional availability of the tax administration;
- keep intact the authority of the institute they represent towards taxpayers.

Failure to comply with the provisions of the Code of Ethics entails disciplinary, civil and criminal liability of the civil servant.

The Code of Ethics also establishes *protection measures* for the tax officer. Thus, if it faces the aggressive attitude of the taxpayer, manifested through the use of trivial language, threats to the tax officer, the use of verbal and /or physical violence, the Code of Ethics empowers the tax officer to discontinue the assistance after a prior warning. The tax officer will also be able to request information for the taxpayer's identification, as well as the support of the law enforcement authorities for his own protection.

B. The Ethical Code of the Fiscal Inspector

Title VI of the Fiscal Procedure Code regulates the fiscal inspection, laying down rules on persons subject to inspection, forms and methods of control, control procedure. The aim of this control is to increase compliance with fiscal legislation and better collection of budgetary revenues (Dascălu, Alexandru, 2005, p. 246). While *financial control* is the verification activity carried out by specialized financial bodies with powers in controlling the management of public funds and the management of public and private patrimony of the state and/or administrative-territorial units, *fiscal control* is the competence of the specialized control bodies for the compliance of taxpayers to tax legislation. Thus, in the case of financial control, the controlled subjects are the state institutions and in the case of fiscal control, the subjects subject to control are the taxpayers who, according to tax legislation, have fiscal obligations.

According to art. 1313 of the Fiscal Procedure Code, *the fiscal inspection* is "the activity aimed at verifying the legality and the conformity of the fiscal declarations, the correctness and the accuracy of the fulfillment of the obligations in relation to the determination of tax liabilities by the taxpayer / payer, the observance of the fiscal and accounting legislation provisions, verification or establishment, where appropriate, of tax bases and related factual situations, determination of differences in principal tax obligations. "

The fiscal control procedure governed by the Code establishes rights and obligations for both the taxpayer and the fiscal inspector. In addition, the fiscal inspector also applies the Ethical Code of the Fiscal Inspector as a guarantee of compliance with the taxpayer's rights in relation to tax inspectors during the fiscal inspection and *to avoid abusive exercise* of the rights regulated by the Fiscal Procedure Code for inspectors.

The objective of the Ethical Code is to carry out the highest standards of professionalism of fiscal control. Achieving this goal requires, according to the Ethical Code, the fulfillment of three *basic requirements*:

- *credibility*, on the one hand, fiscal control is necessary for the participants in the constitution of public funds to have the guarantee of the observance of the law and, on the other hand, the existence of the ethical code is such as to provide increased confidence in the fiscal control activity;
professionalism, the fiscal control being carried out by officials with specialized professional experience and experience in the field of taxation;
- *professionalism*, the fiscal control being carried out by officials with specialized professional experience and experience in the field of taxation;
- *the quality of the service* requires the pursuit of this important law-abiding activity, without a shaky attitude, with minimal damage to the taxpayer's activity, without slipping into the abuse of law.

The Ethical Code of the Fiscal Inspector establishes the *fundamental principles* that should guide the work carried out, namely:

- a) *the principle of integrity* according to which the fiscal control inspectors will perform their duties with honesty, good faith and accountability, respecting the law and without making any attempts to discredit the function of fiscal control inspector;
- b) *the objectivity principle* according to which tax inspectors should not be influenced in the fiscal control activity, in the actions and measures that they take;
- c) *the principle of legality* which is the cornerstone of this activity, a guarantee of respect for the rights of taxpayers;
- d) *the principle of confidentiality*, as tax inspectors are aware of numerous taxpayers' data, the disclosure of which could cause serious damage;;
- e) *the principle of competence* according to which all situations must be treated with professional judgment, impartiality and professionalism;
- f) *the principle of responsibility* for the actions taken and the findings made in the acts drawn up.

The Code also establishes for tax inspectors rules of conduct, namely "nude" ethical rules in relation to taxpayers and the institution they are part of, as follows:

- to comply with the Constitution, the laws of the country, the regulations and rules on fiscal control, the regulations of organization and functioning,
- comply with any official provision of an official nature,
- to show loyalty to the country and to the institution of fiscal control and to consider this as the highest moral principle,

- to observe and apply the principles of the ethical code,
- not to discriminate against taxpayers, not to grant them privileges,
- not to accept favors or benefits for himself / herself or for family members,
- not engage in business relations with taxpayers, natural or legal persons, directly or indirectly, relationships that would affect the correct, honest and conscientious fulfillment of their duties,
- to refrain from any conduct that would discredit the function of fiscal control inspector,
 - be impartial,
 - act to combat fraud, corruption, illicit goods trafficking and other illicit actions,
 - to notify the hierarchical leader of the cases in which he is required to act contrary to the ethical code,
 - to refer to the unlawful facts of which he has become aware in the performance of his duties,
 - in relation to their institution they must promote relationships based on responsibility, loyalty, mutual respect, collaboration and professional support; to perform the tasks within the limits of the competences and responsibilities assigned; to carry out all the tasks ordered by the hierarchical leaders, provided they do not contravene the legal provisions; always act so as not to affect the image of the institution,
 - defend the dignity of the position and not impair the prestige of the fiscal control authority,
 - not respond to the challenges of any person with whom he/she comes into contact through the nature of the activity, about his/her person, his/her colleague or institution.

For failing to comply with the Ethical Code, tax officials are disciplinary and criminal liability.

For the proper conduct of the fiscal control activity, inspectors benefit from the *protection* of the law in the exercise of their service duties, the rights recognized by law, support for the improvement and improvement of professional knowledge, professional training, initial and continuous, throughout the career, working conditions likely to protect health and physical integrity, material equipment necessary to perform duties in an optimal and operative manner.

5. Conclusions

The activity of fiscal authorities is complex and of great importance to society. Fiscal officials, in the exercise of their service duties, come into contact with taxpayers and must respect a high standard of dialogue and professional activity in their relations with them, ensuring their rights are respected, the protection of public financial interests, the fight against bureaucracy and corruption. Fiscal officials are civil servants subject to the Civil Servants' Statute, the Code of Conduct for Civil Servants, as well to the specific ethical codes of the fiscal activity. Compliance with these ethical rules has the ability to reduce stress for the taxpayer, improve tax compliance, contribute to meeting taxpayer

requirements, and ultimately, to *increase work efficiency at the level of the administration*.

Acknowledgements

For details on the executive and public administration in Romanian doctrine and legislation, see Iorgovan, A. (1993). *Drept administrativ [Administrative Law]*, Bucharest: Hercules; Iorgovan, A. (2001, 2005). *Tratat de drept administrativ [Treaty of Administrative Law]*. Bucharest: All Beck.

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- ***Codul etic al inspectorului de control fiscal [*The Ethical Code of the Fiscal Inspector*].