Book review:

Financial Law (By: Lecturer PhD Cosmin Flavius Costaș)

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Through these lines we will stop on a specialty written by a young university student, an exponent of the Superior Law School in Cluj-Napoca. This is the book entitled **Drept Financiar** [Financial Law], published by **Lecturer PhD Cosmin Flavius Costaș**. The young author is a specialist in Financial and Tax Law, acting both as a teacher (the Law Department of the Law Faculty of Babeș-Bolyai

University Cluj-Napoca) and also as a lawyer at the Cluj-Napoca Bar. His academic training is a brilliant one, being first a graduate of the Faculty of Law, "Babeș-Bolyai" University of Cluj-Napoca (2003). There is also a Master in Community Institutions and Community Regulations, then becoming a Doctor of Constitutional Law with the thesis *The Right to Settle the Causes within a Reasonable Term* (2014). He benefited from a research grant at Scuola Europea di Alti Studi Tributari, Alma Mater Studiorum - Universita di Bologna (2006-2007). In its approximately 15 years of activity it has been remarked by a whole series of books and scientific articles, highly appreciated by the academic community [1-14]. On the volume entitled *Financial Law*, which was published at the end of the year 2016 (ISBN:978-606-673-816-3,

Pages: 396) we mention here a radiography "made from four perspectives - national finances, local finance, social security finances and EU finances - to get the best picture of contemporary financial activity" [15]. The paper starts with an Introduction to the Study on Public Finance Law, and then gives several General Considerations on Finance and Public Finance Law (Title I). In Title II - Public Finance Law deals with "Financial Law and Tax Law", from legal sources to "legal relations governed by public finance law", also debating the "place of public finance law in the rule of law". Part II - National Public Finance - deals with the Budget System, its specific processes and the public borrowing. A special place is also the Financial Control and Financial Audit, as well as the issues of combating tax

evasion and tax fraud. Obviously, elements such as: the functions and role of financial control, its forms, the control bodies, the methods and the procedures used are addressed first. Part III - Local Public Finances - presents some comparative law issues regarding the financial autonomy of local authorities, the local budget issue, the local public debt and the local public debt. The focus is on the local budgetary procedure and on the specificity of the revenue and expenditure of this type of budget. Part IV - Social Insurance Finances - deals with the State Social Insurance Budget and the Public Health Insurance System (the National Health Insurance Fund), paying attention to the legal issues regarding all social insurance contributions. The new rules on compulsory social contributions are also addressed in the case of individuals who make incomes from Romania and from another state. Part Five - Public finances of the European Union - addresses the general principles underpinning the European Union budget, its content and the phenomena of fraud.

The end is devoted to the perspectives of the EU budget for 2014-2020.

Our remark is that, as this paper has been conceived, the usefulness of the approach exceeds the didactic goal, and will serve as well even the specialists in the field of financial law.

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