Book review:

Tax law (By: Professor PhD Mihaela Tofan)

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For Romania, 2015 was when prepared solid legal framework now applicable tax system. In terms of regulation, also 2015 it was a "peak". Now were adopted - the Parliament - Law no. 227 regarding the Fiscal Code and Law no. 207/2015 regarding the Fiscal Procedure Code. Then, through a legal document issued by the Government, those laws - before entering into force - they have been modified and supplemented (Government Emergency Ordinance no.

50/2015). Not long after the actual implementation of the two new codes (Fiscal Code and the Fiscal Procedure Code), researcher and university professor Mihaela Tofan from Alexandru Ioan Cuza University (Iasi - RO), published the book Tax law [RO: Drept fiscal], the CH Beck Publishing, Bucharest, 2016 (Code [ABE:978-606-18-0566-2](#)), pages 324. The author - born 1976, Iași - she graduated the Faculty of Law, Al. I. Cuza University of Iasi (1999), and holds a PhD degree in legal sciences from the Faculty of Law, University of Bucharest (2008). She is the holder of the Jean Monnet Chair European Financial Regulation, professor Jean Monnet and member of the Center of Excellence in European Studies, at Al. I. Cuza University of Iasi, ERASMUS professor at the University of Perugia, Italy (2010), Arel University Istanbul, Turkey (2012), University Ca'Foscari, Venice - Italy, CDA College Larnaca - Cyprus (2016), and guest professor at Kiev Mohyla University, Ukraine (2012), Coimbra University, Portugal (2015) and Bifrost University-Iceland (2016). She is author or

coauthor of 11 volumes and numerous papers indexed in international databases. She attended and presented papers at more than 50 academic events (national and international conferences) [1].

The works published by Mrs. Professor Mihaela Tofan are well appreciated by researchers, gathering their numerous citations [2-14] in specialized publications, including by us [15-25]. The author argues that "tax law is a very mobile rights, which manifests itself best if respond very quickly to the needs of finance and the real possibilities of payment taxpayers" [26]. The book we refer to address the most significant institutions of "regulatory fiscal relations and the rules of law in force in the area of taxes, duties and contributions to shaping the tax system in Romania" [27].

The big issues that the book answers are given proper treatment concepts, features and functions of taxes, and the inclusion here of the most important aspects of tax procedures. We note that this book opens a perspective on Romanian national rules, but at the same time, due to the need for European harmonization of rules of tax law, discusses the issue of this space. For specialists in taxation, the book can be as useful and students, due to the manner of presentation of the most important elements related to taxation / charges (income tax, enterprises' income tax, income tax, contributions to public welfare, value added tax, excise duties and other special taxes, local taxes).

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