



ORIGINAL PAPER

General conditions for engaging the criminal liability of the legal persons based on penal laws and fiscal legislation: A case study for Romania

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Abstract:

The main aim of this paper is to investigate general conditions for engaging the criminal liability of the legal persons based on penal laws and fiscal legislation. A legal person is an entity created by law that is not a natural person (physical person), such as a company or corporation created on the basis of legal status. A legal entity has a distinct identity, as well as legal rights and obligations exercised under the law. Legal persons, with the exception of the state, public authorities and public institutions that carry out an activity that cannot be the subject of the private domain, are criminally liable for crimes committed in reaching the object of activity or in the interest or on behalf of the legal person, if the act was committed with the form of guilt stipulated by the criminal law.

Keywords: *taxation; penal law; legal person; criminal liability; tax evasion; natural person; fiscal system.*

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1. Introduction

The profound socio-economic transformations that society has known in its evolution have marked, as was natural, the evolution of law directly. In this context, a constant trend in terms of the evolution of law has been and still is the emergence of new rules and institutions within the branches of law that form the legal system. Criminal law was determined in its evolution by the changes produced in the social reality subject to its own regulation. Taking into account the fact that through the norms, the criminal law protects in the most effective way the legal order, consequently, the social order, it is recognized that this branch of law represents within the unitary system the essential means of defending the most important social values (Botnaru et al., 2005). However, what is the law and how is this concept perceived by ordinary people (lay people, people without legal education)? Is it nothing more than a particular system of principles, rules and standards, adopted by a constituted authority, which governs people at a given time and place? On the street or on the way to work, people can think of the law as such, as a set of sovereign pronouncements without ethical direction. Or, like many practitioners of private law, they might think of the law as a random scheme of rules for efficient allocation and maximization of wealth.

From the date of entry into force of the provisions in criminal matters of Law no. 278/2006 there is, for the first time in our law, a real criminal liability of the legal person. Unlike other legal systems, in which the legislative consecration of the criminal liability of the legal person was preceded by extensive doctrinal debates on the opportunity, usefulness and compliance with the fundamental principles of criminal law of this institution, Romanian doctrine seemed less interested in this topic. Therefore, it is more difficult to say whether the legislative intervention that enshrines this responsibility intervenes on a doctrinal background favorable or hostile to the basic idea (Bică, 2016).

2. Theoretical considerations regarding the criminal liability of legal persons

Private legal entities acquire legal personality according to the specifics of each, they are usually classified into two broad categories: profit legal entities and non-profit legal entities. In the case of companies, cooperatives, agricultural companies, cooperative organizations, economic interest groups, European economic interest groups, national companies and autonomous utilities, legal personality is usually acquired, starting with the date of registration in the trade register (Bică, 2016).

Vinogradoff (1924) argued that in the case of corporate entities, the purpose is not established by agreement as in the case of companies, but is imposed on society by the will of a testator (a person who made a will) or a donor. This usually takes place in the establishment of charitable donations, when the action of an external factor will ensure the existence of an institution, so that it can have a charitable or educational purpose, for example, a college, a hospital, a shelter for homeless people or for the victims of domestic violence. The entity created by this external act goes beyond the ordinary framework of human life. In fact, it is meant to last a very long time. It is maintained by law for its intended purpose.

The legal person represents a collective subject of civil law that participates independently in the legal relations, having its own civil liability, a human community formed directly by natural persons or by the association of other legal persons as a subject of law, having an independent organization and a distinct patrimony, affected to

achieve a determined purpose in accordance with the public interest. A legal person is an organization that has its own assets and independent administration, which enjoys the ability to have rights and obligations. The legal person is also an institution or enterprise that is recognized by law as a subject with rights and obligations. Basically, a legal person represents an enterprise, institution, company, firm, etc. to whom the law grants rights and debts, being recognized as a subject of law.

According to the provisions of the new Civil Code (respectively, Law no. 287/2009), article 25 "The legal person is any form of organization which, meeting the conditions required by law, is the holder of civil rights and obligations." Also, in accordance with the provisions of the new Civil Code, Title IV Legal entity: "Any legal entity must have an independent organization and its own assets, affected by the achievement of a certain lawful and moral purpose, in accordance with the general interest" (art. 187), considering the fact that: "Legal entities are the entities provided by law, as well as any other legally established organizations which, although not declared legal persons by law, meet all the conditions provided in art. 187 "(art. 188).

On the other hand, in accordance with the provisions of Law no. 71 of June 3, 2011, article 31: "Any natural or legal person is the owner of a patrimony (estate) that includes all rights and debts that can be valued in money and belong to it. It may be divided or affected only in the cases and under the conditions provided by law. The affectation patrimonies are the fiduciary patrimonial masses, constituted according to the provisions of title IV of the third book, those assigned to the exercise of an authorized profession, as well as other patrimonies determined according to the law ". Also, in accordance with Article 885, paragraph 2: "Real rights shall be lost or extinguished only by their deletion from the land register, with the consent of the holder, given by a notarial deed. This consent shall not be required if the right is extinguished by the expiry of the time limit indicated in the registration or by the death or, as the case may be, by the termination of the legal existence of the holder, if he was a legal person. "

On the other hand, in accordance with the provisions of Law no. 227/2015 on the Fiscal Code, "the Romanian legal entity is represented by any legal entity that has been established and operates in accordance with Romanian law." A legal person established under European law may be any legal person established under the conditions and through the mechanisms provided by European regulations. Also, a foreign legal entity can be any legal entity that is not a Romanian legal entity and any legal entity established under European law that does not have its registered office in Romania. Moreover, the Romanian legal person, partner in an association with legal personality, registered in a foreign state, when establishing the fiscal result, according to the provisions of this law, will take into account the assigned revenues / expenses, respectively the profit distributions received, as the case, according to the contractual provisions.

In accordance with the provisions of the new Civil Code (respectively, Law no. 287/2009), the manner of carrying out the activities authorized by the Romanian legal entity is regulated, as follows:

- In the case of activities that must be authorized by the competent bodies, the right to perform such activities arises only from the moment of obtaining the respective authorization, unless otherwise provided by law.
- The acts and operations committed without the authorizations provided by law are struck by absolute nullity, and the persons who made them are liable indefinitely and

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jointly and severally for all damages caused, regardless of the application of other sanctions provided by law.

In addition, the new Civil Code of 2009 with subsequent amendments and completions regulates the liability of legal persons, as follows:

- The licit or illicit deeds committed by the bodies of the legal person oblige the legal person itself, but only if they are related to the attributions or to the purpose of the entrusted functions.

- Illicit deeds also attract the personal and solidary responsibility of those who committed them, both towards the legal person and towards third parties.

3. The criminal liability of legal entities

In Romania, the criminal liability of legal entities was regulated for the first time through the Criminal Code adopted by Law no. 301/2004, which was repealed by art. 446 para. (2) of the new Criminal Code adopted by Law no. 286/2007. By Law no. 278/2006 was introduced in the Criminal Code of 1968, the article 191 which regulates the conditions of criminal liability of legal entities, as an approach of French inspiration. It is noted that the new legal regulation treats public and private law persons differently, establishing that the latter are criminally liable in all cases, and in the first case, the rule is that they are not criminally liable, except for public institutions which carries out an activity that may be the subject of the private domain. In Romania, the concept of criminal liability, based on art. 135 of the Criminal Code, can be employed only in charge of a legal person, respectively of an entity whose civil law recognizes this personality according to art.194 Civil Code published in 2009 (Păvăleanu, 2013).

In accordance with the provisions of the new Civil Code, Title IV, legal persons are under public or private law. Legal persons under private law may be freely constituted in one of the forms provided by law. The legal person under public law includes the following main categories:

- paragraph (1) The legal persons in public law are established by law.

- paragraph (2) By exception from the provisions of para. (1), in the specific cases provided by law, the legal persons in public law may be established by acts of the central or local public administration authorities or by other ways provided by law.

Ulianovschi and Dogaru (2014) analyzed the scope of legal persons liable from a criminal point of view and suggested that in the doctrine and legislation of different states there is a consensus regarding the criminal liability of legal persons in private law, being addressed the issue of criminal liability of legal entities in public law, criminal liability of entities without legal personality, foreign legal entities and other legal entities.

Dogaru (2019) highlighted that the doctrine unanimously admits the acceptance of the quality of subject of criminal liability of private legal entities, with its main recipients, i.e companies (Bacigalupo, 1998), as well as in the case of non-profit legal entities, as regulated in the French Criminal Code and in the Belgian law on the establishment of criminal liability of legal persons, the freedom of association functioning only within the limits imposed by law (primarily by criminal law) and on the other hand the non-patrimonial purpose of the association is not sufficient to justify a solution of impunity in case of crimes (Streteanu and Chiriță, 2007).

According to Decision no. 156 of March 27, 2018 issued by the Constitutional Court of Romania, regarding legal persons "under public law" (state and administrative-territorial units), the dominant criminal doctrine considers that they can not be held

criminally liable, both for the fact that logically, it is unacceptable for the state, which has the right to punish, to declare itself a “criminal” and to submit to its own repression, as well as because, in these conditions, the state would no longer be able to fulfill its duties, and consequently its existence would no longer be justified.

The cases of criminal impunity must be, as in the case of natural persons, an absolutely necessary exception and, therefore, strictly regulated by criminal law, in full agreement with the principle of equality based on criminal law. Antagonistically compared to the situation of legal persons in private law, the criminal liability of legal persons under public law has been the subject of controversy in legal doctrine (Dogaru, 2019). On the other hand, Ilie (2013) suggests that there is a dominant current in the literature according to which it is considered appropriate to engage the criminal liability of legal persons in public law, because according to the constitutional principle of equality before the law is unfair as for the same act a legal person to be sanctioned or not, as it belongs to public or private law.

The legal person has its own will, and this collective will is capable of culpable acts just like the individual will. For this reason, the legislator gave up the principle of specialty enshrined in Law no. 301/2004 and established the principle of general liability of the legal person. It is important to mention that the institution of criminal liability of the legal person was relatively recently introduced in Romanian criminal law, and the new Criminal Code broadly takes over the principles established by the Criminal Code of 1969, but there are some significant developments (Ilie, 2011).

The legal person can be considered an active subject of the crime only if one of the following requirements is accomplished:

- the crime was committed on behalf of the legal person;
- the crime was committed in the interest of the legal person;
- the crime was committed in connection with the purpose of the legal person.

The liability of the natural person is also possible in the absence of the liability of the legal person if the natural actor can be considered, in his own person, perpetrator or accomplice of the imputed crime. However, regardless of the liability of the legal person, this part is not responsible if the constitutive elements of the crime cannot be personally attributed to him. In the absence of criminal liability of the legal person, the natural person remains liable. The liability of the legal person does not absorb that of the individuals. The meaning of this provision is that the criminal liability of legal persons should not hide the one of natural persons. Maintaining the personal responsibility of individuals appears opportune in order to avoid the situation that would allow them to remain unpunished behind a shield that would be the legal person.

4. The impact of taxation on corporate responsibility

Regarding the attribution to the legal person of the quality of subject of the crime, the opinions outlined two theses, one negative, according to which the legal person does not have its own existence, being a fiction of the law and therefore cannot be subject of the crime (Pop, 1924). The other thesis is affirmative, which supports the principle of criminal liability of the legal person, as this is an indisputable legal reality and, at the same time, it can be punished according to the specifics of the activity, consisting of fines (penalty), deprivation of the right to exercise a certain activity and liquidation, punishments that can change the conduct of its members (Grosu, 2001).

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The law no. 227/2015 on the Fiscal Code establishes certain definitions regarding a series of categories of legal persons, clarifying at legislative level the following terms and expressions that have the following meanings:

- the transferring company represents the legal person that transfers the assets and liabilities or that transfers all or one / more branches of activity;
- the beneficiary company is that category of legal person that receives the assets and liabilities or all or one / more branches of activity of the transferring company;
- acquired company - the legal person in which another legal person acquires a participation;
- acquiring company - the legal person that acquires a participation in the capital of another legal person.

Tax evasion is defined as the way in which economic subjects respond to the tax burden (which is the share of tax revenues levied by the government from legal taxpayers in the tax base, such as: income, wealth, sales, etc.), when it exceeds a certain threshold considered necessary for the initiation, maintenance and development of the business or any lucrative activity, as well as in connection with their current fortune or income (Dinga, 2008).

According to European Commission estimates, in Romania the proportion of the underground economy in 2013 accounted for 28.4% of GDP, reaching 40 billion euros generated by economic fraud and tax evasion. Romania is taking a step back in the fight against the underground economy: in 2014, tax evasion and economic fraud accounted for 29.6% of GDP.

- Number of tax evasion cases in 2011: 95.962;
- Number of tax evasion cases in 2012: 99.704;
- Number of tax evasion cases in 2013: 98.926.

Tax evasion represents a threat for the process of collecting budget revenues, and the amplitude of this phenomenon is becoming widespread because, in the absence of measures to prevent and combat tax evasion, it negatively affects economic stability. It should also be mentioned that reducing tax evasion can be achieved by educating taxpayers about the importance of paying tax debts, but also by developing systems and procedures that can detect this phenomenon in time and eliminate tax fraud (Pătrașc and Șerban Boiceanu, 2012).

The legal person will be liable according to the criminal law of the state whose nationality it holds for the crimes committed abroad based on the principle of the personality of the criminal law. A special situation occurs when the law conditions the incidence of the personality of the criminal law of double incrimination and refers only to the crime committed or involves the possibility of engaging the criminal liability of the legal person according to both laws, considering that the non-criminal liability of the legal person in the state where it was committed is equivalent to a cause of non-responsibility that makes double criminality inoperative (Streteanu and Chiriță, 2007).

On the other hand, cybercrime activity can be considered very profitable, because very high amounts of money are easily obtained through bank fraud or money laundering. For example, a "phishing" scam is an illegal activity that has the effect of misleading the customer to obtain illicit financial profits in a quick and easy way. Among the most well-known activities specific to cybercrime are the following: electronic fraud (cyber fraud), cyber espionage, malware attacks, identity theft, cyber harassment, spam attacks, copyright infringement, cyber terrorism and cyber viruses.

Online banking is a relatively new dimension of the banking system, very attractive, but also very vulnerable to cyber attacks. Spulbar and Birau (2019a) suggested that the digital age offers unlimited opportunities for the proliferation of cyber attacks based on highly sophisticated illicit tools. However, there are a series of relevant empirical studies in which we analyzed, among others, the vulnerabilities of the banking system, such as: Spulbar (2008), Spulbar and Nițoi (2012), Spulbar et al. (2012), Spulbar and Nițoi (2013), Spulbar and Birau (2019b; 2019 c).

There is no universally accepted definition of cybercrime in the literature. The criminal activity carried out in the online environment has multiple negative implications regarding the activity of the business environment, respectively of the legal persons. Understanding cybercrime is a major challenge, especially in the context of the global economy. The concept of cybercrime has diversified its consequences to global dimensions. Moreover, cybercrime is also known as computer crime. Cybercrime is a very profitable activity, given the large amount of money obtained using bank fraud or money laundering. For instance, a phishing scam is an illegal activity that seeks to deceive the user in order to obtain quick and easy financial gains. However, these IT activities are very difficult to track and punish by the competent authorities.

The digital age provides endless opportunities for the proliferation of cyber attacks based on highly sophisticated harmful tools. However, in the case of cybercrime, developing countries, such as Romania, are characterized by incoherent and insufficient legal regulations issued by government authorities. The effects of cybercrimes on the business sector are extremely harmful, but they are also propagated through innovative web-based technologies and internet communications. In addition, cybercrime is distinguished by various dimensions, such as: cyber terrorism, malware attacks, identity theft, cyber attacks like malware category, cyber espionage, spam attacks, copyright infringement, computer viruses. IT activity has reached a very high level in recent years, mostly in developing countries. Official statistics provide alarming data on cyber attacks, considering that protection systems are very often vulnerable to concerted cyber attacks.

The strategy for effectively combating the negative phenomenon of cybercrime is mainly based on a clear and predictable legal framework. Implementing rigorous cyber security standards is essential to reduce the effects of cybercrime. Malicious virtual applications are one of the most prolific forms of cybercrime. Moreover, an action of great financial importance for the clients of companies, especially legal entities, is the fight against bank fraud as an essential component of cybercrime that affects the business system. A cyber hacking attack is an illegal activity focused on obtaining financial benefits due to fraud and extortion of the trust of individuals, public institutions, companies, the business environment as a whole or financial institutions, such as banks.

The following figure reveals the distribution of the digitally active population (%) in 2019, and the results are very interesting:

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Figure 1 Graphical representation of the distribution of the digitally active population (%) at the level of 2019

Source: own graphical representation based on data provided by the Global FinTech Adoption Index 2019, Ernst & Young (EY)

The literature review includes numerous empirical studies which have been developed in order to analyze the disastrous impact of cybercrime on the activity of companies, and legal entities in general. Antonescu and Birau (2014) also highlighted the non-financial implications of cybercrime which include a number of extremely important issues, such as: loss of customer trust, negative publicity (image scandals, reputational damage), decreased productivity, disruption activity, loss of confidential customer or company data (information), unauthorized access to certain product innovations, loss of intellectual property and more.

The state, regardless of the form of organization, has carried out since ancient times activities to monitor how to achieve the financial obligations of the population to its institutions (Popeanga and Popeanga, 2004). Issues regarding the consolidation of sustainable tax systems are a topic of great current interest, in the context of the capacity of governments of different states to ensure public debt repayment, limited by weak economic growth and rejection by civil society of the idea of tax increases (Fugaru, 2017).

5. Conclusions

In order to be able to engage the criminal liability of the legal person, it is necessary that it does not belong to the category of those excluded, because not all legal persons are criminally liable. The state and public authorities are not criminally liable because they do not have criminal legal capacity, so they cannot enter into criminal liability relationships as passive subjects of those relationships. Also, public institutions are not criminally liable for crimes committed in the exercise of an activity that cannot be the subject of the private domain. The law does not distinguish or impose any limitation on crimes that may be committed by a legal person, which is interpreted by doctrinaires and not only that in principle, a legal person can commit any crime under the Criminal Code or special laws. However, we must keep in mind that the scope of crimes for which the criminal liability of the legal person is engaged is obviously narrower than in the case of natural persons, these having some elements strictly characteristic of the perpetrator, the natural person (Lascu, 2010). The legal person has a general criminal liability (for any crime in which he may participate as perpetrator, co-perpetrator, accomplice or instigator) directly, for his own deed and not for the deed of another person.

However, there are also crimes that cannot be committed, as perpetrator, by the legal person, due to some particularities of the material element or of the direct active subject of the crime (for example, killing or injuring the newborn by the mother, false testimony, repression injustice, abusive research, escape, bigamy, family abandonment, betrayal, etc.). This does not exclude the possibility of the criminal participation of the legal person in these factions as instigator or accomplice (for example, a legal person may be an instigator of the crime of perjury). According to Bică (2016), the criminal liability of the legal person is not always conditioned by the identification of the natural person who hired the legal person (for example, in the case of secret vote of the management structure) nor does it exclude the criminal liability of the natural person who contributed in any way to committing the same deed (art. 135, paragraph 3, Criminal Code). On the other hand, it is not necessary that the offense of which the legal person is accused be the same as the one for which the natural person is accused, who acted as a material perpetrator (for example, the natural person may be charged with murder committed indirectly, and the legal person of culpable homicide); likewise, in this case, it will not always be possible to retain the existence of a criminal participation, as there is a criminal liability of the natural person distinct from that of the legal person (Udroiu, 2014).

At the level of the European Union, several directions of action have been proposed in order to implement a sustainable reform of the fiscal system, namely:

- stimulating investment, innovation and entrepreneurial initiatives;
- shifting the tax burden from the workforce and focusing on the most reactive groups;
- correcting inequalities and promoting social mobility;
- strengthening public administration, eliminating bureaucratic gaps, adapting the legal framework and promoting a culture of voluntary fiscal compliance (European Commission, 2018).

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Article Info

Received: August 31 2020

Accepted: September 10 2020
