

**CONTROLUL FINANCIAR-FISCAL SI TRANZACTIILE SUSPECTE /
FINANCIAL CONTROL AND TAX CONTROL
ON SUSPECT TRANSACTIONS**

*Ec. drd. Ioan DOBRA –Dir. Adj. Directia Generala a Finantelor Publice Alba, e-mail:
id_ec574@yahoo.com*

Abstract:

The efficiency of the fiscal and financial control is in a large measure conditioned by the legislation in which the activity takes place. This efficiency must always be referred to the mission of the fiscal control, which is to encourage the taxpayers to comply fiscally voluntary and to observe the fiscal legislation.

Keywords: fiscal control, taxpayer, fiscal legislation

JEL code: H25, H26