



COSMIN-FLAVIUS COSTAȘ

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Costaș, Negru & Asociații - SCA, 18, Pitești Street, ABA Office, floor 1, 400119, Cluj-Napoca, Romania

WORK EXPERIENCE

25/01/2018 – CURRENT – Cluj-Napoca

ASSOCIATE PROFESSOR (MAÎTRE DE CONFÉRENCES) – FACULTY OF LAW, BABEȘ-BOLYAI UNIVERSITY

The position implies teaching and research activities for the courses *Law of Public Finances (Dreptul finanțelor publice)*, *Tax Litigation (Contencios fiscal)*, *Introduction to European Tax Law (Introducere în dreptul fiscal european)*, *European & Comparative Tax Law (Drept fiscal european și comparat)*, *Difficult Issues of National and European Taxation (Probleme dificile ale fiscalității naționale și europene)*, in Romanian and English, at all academic levels. From the same academic position courses are taught both at the Law Doctoral School of Alexandru Ioan Cuza University in Iași (*Taxation of New Technologies - Fiscalitatea noilor tehnologii*) and the Tax Law Master Programme of the Faculty of Law, West University in Timișoara (*Taxpayer s' Rights and Tax Procedure - Drepturile contribuabililor și procedura fiscală*)

<http://law.ubbcluj.ro> | Str. Avram Iancu, nr. 11, 400089, Cluj-Napoca, Romania

01/05/2013 – CURRENT – Cluj-Napoca

MANAGING PARTNER AND LAWYER IN A LAW FIRM – COSTAȘ, NEGRU & ASOCIAȚII - SOCIETATE CIVILĂ DE AVOCAȚI

The Law Firm provides legal assistance, representation and counsel for a number of 16 areas of practice and particularly Tax Litigation, Tax Law and Criminal Business Law. This position implies responsibilities in the above-mentioned areas of practice as well as the coordination of the entire Law Firm. In addition to that, the practice of the lawyer implies representation before the highest national courts (Constitutional Court and the High Court of Cassation and Justice) and European courts (Court of Justice of the European Union - cases *Scandic Distilleries*, *Fatorie*, *Capoda Import Export*, *Salomie and Oltean*, *Bara and others*, *Ispas*, *Cridar Cons*, *Banca Transilvania*; Court of Arbitration for Sports)

<http://www.costas-negru.ro> | Str. Pitești, nr. 18, ABA Office, Et. I, 400119, Cluj-Napoca, Romania

01/02/2015 – 25/01/2018 – Cluj-Napoca

SENIOR LECTURER – FACULTY OF LAW, BABEȘ-BOLYAI UNIVERSITY

The position implied teaching and research activities in the field of Law of Public Finances, Tax Litigation, European Comparative Tax Law and Difficult Issues of National and European Taxation.

<http://law.ubbcluj.ro> | Str. Avram Iancu, nr. 11, 400089, Cluj-Napoca, Romania

01/02/2005 – 30/04/2013 – Arad, Romania

LAWYER – COSTAȘ COSMIN FLAVIUS - CABINET DE AVOCAT

As a junior and senior lawyer I provided counsel and legal representation particularly in the field of Tax Law and Tax Procedure before all national courts, including the High Court of Cassation and Justice and the Constitutional Court.

Str. Abrud, nr. 3, 310317, Arad, Romania

01/02/2005 – 31/01/2015 – Cluj-Napoca, Romania

JUNIOR LECTURER – FACULTY OF LAW, BABEȘ-BOLYAI UNIVERSITY

The position implied teaching and research activities in the field of Law of Public Finances and Tax Litigation

<http://law.ubbcluj.ro> | Str. Avram Iancu, nr. 11, 400089, Cluj-Napoca, Romania

● **EDUCATION AND TRAINING**

2014 – 11, Avram Iancu Street, Cluj-Napoca, Romania

PHD, LAW – Faculty of Law, Babeș-Bolyai University

The PhD title was earned with a *Summa Cum Laudae* distinction for the thesis entitled *Right of Trial Within a Reasonable Time (Dreptul la soluționarea cauzelor într-un termen rezonabil)*, under the coordination of Prof. cons. dr. Ion Deleanu and Prof. univ. dr. Florin Streteanu. The PhD thesis is published as C.F. Costaș, *Dreptul la soluționarea cauzelor într-un termen rezonabil*, Ed. Universul Juridic, București, 2014

<http://law.ubbcluj.ro>

2005 – Rue du Maréchal Juin, nr. 11, BP 68, Strasbourg, France

DIPLOME SUPÉRIÉURE EN DROIT COMPARÉ – Faculté Internationale de Droit Comparé, Université de Strasbourg

The *Diplome supérieure en droit comparé* was granted following a three-cycles preparation in English (cycle I, Cluj-Napoca, 2002) and French (cycle II, Strasbourg, 2004 and cycle III, Strasbourg, 2005). All courses were held by Faculté Internationale de Droit Comparé, Université de Strasbourg.

2004 – 11, Avram Iancu Street, Cluj-Napoca, Romania

LAW MASTER'S DEGREE – Faculty of Law, Babeș-Bolyai University

Titlul de master a fost acordat în urma unui program de studii cu durata de un an intitulat *Instituții și Reglementări Comunitare*

<http://law.ubbcluj.ro>

2003 – Str. Avram Iancu, nr. 11, Cluj-Napoca, Romania

LAW BACHELOR DEGREE – Faculty of Law, Babeș-Bolyai University

Studii de licență de lungă durată (4 ani)

<http://law.ubbcluj.ro>

● LANGUAGE SKILLS

Mother tongue(s): **ROMANIAN**

Other language(s):

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken production	Spoken interaction	
ENGLISH	C2	C2	C2	C2	C2
FRENCH	B2	C1	B2	B2	B1

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

● DIGITAL SKILLS

Microsoft Office | Social Media | Utilizare buna a programelor de comunicare(mail messenger skype)

● NETWORKS AND MEMBERSHIPS

Afilieri

Member: International Fiscal Association - Romanian Branch; Asociația Română de Drept și Afaceri Europene; Center for Information and Research Organization in Public Finances and Tax Law of Central and Eastern European Countries (Bialystok, Polonia)

● CONFERENCES AND SEMINARS

Conferințe

a) Organizer of the Tax Law Conference *Cluj Tax Forum* (Cluj-Napoca, 10 May 2019 - 4th edition; Cluj-Napoca, 14 April 2018 - 3rd edition; Cluj-Napoca, 8 April 2017 - 2nd edition; Cluj-Napoca, 19 February 2016 - 1st edition)

b) Keynote speaker, chairman or speaker for a number of conferences in the field of Tax Law and Financial Law, at national and international level [recent events: speaker, conference *Evaziunea fiscală. Ediție specială de Transilvania*, Smart Law Conferences (Editura Universul Juridic), 8 December 2021, *Who's who în procesele evaziunii fiscale. Câteva considerații referitoare la competență și titluri de creație*; speaker, Conferința Națională de Drept Fiscal, București, 29 – 30 October 2021, *Un lux teoretic în materia TVA: dreptul contribuabilului de a contesta existența și întinderea obligației de plată, în contextul unui proces penal*; speaker, conference *Financial Law in the Digital Age*, Moscow State University (Russian Federation), online, 27 November 2020, *Financial (International) Sanctions and the Legal-Force of Internet Provided Information*; speaker, conference *Currency, Taxes and Other Institutes of Financial Law in the Year of the 100th Anniversary of the Founding of Czechoslovakia*, Charles University in Prague (Czech Republic), 20 September 2018, *Access to File: Right(s) of the Defence or Defence of the Right(s)?*; keynote speaker, conference EUFIRE, Alexandru Ioan Cuza University in Iași, 18 May 2018, *Towards a Magna Carta of Taxpayers' Rights in the Times of the Hunger Games*]

● PROJECTS

Proiecte

I have been involved in a number of research project in Romania and abroad (Italy, Poland, Czech Republic). Some of the major research programmes in which I participated were coordinated by *Scuola Europea di Alti Studi Tributari*, Bologna, Italy (2014 – *Environmental Taxation in Europe and For Europe*; 2016 – *Investigations and Sanctions for VAT Frauds: Fundamental Principles and Comparison Across EU Member States*). Other projects are undergoing in collaboration with Law Faculties and Research Centers in Italy and Poland

● HONOURS AND AWARDS

Distincții

Annual Prize for Excellence in Scientific Research granted by University Babeș-Bolyai in Cluj-Napoca, Romania (2016)

● ORGANISATIONAL SKILLS

Management skills

Excellent organization and management skills based on the experience in various positions within the Faculty and the University: secretary of the Department of Public Law (2005 - 2015), member of the University Senate (2012 - 2016), member of the University's Scientific Counsel (2016 - 2020), member of the Law Faculty Board (from 2008). I currently run a law firm with 14 lawyers from the position of Managing Partner. Management skills are also shown in the development of the *Cluj Tax Forum* project and the organization of the associated successful tax law conferences between 2016 and 2019

● COMMUNICATION AND INTERPERSONAL SKILLS

Communication and interpersonal abilities

Excellent communication skills gained in more than 16 years as a lawyer and tax law professor. Constant participation in national and international research projects helped improve these competences.

● OTHER SKILLS

Work developed skills

Teaching abilities developed during an academic career of more than 16 years. I am acknowledged as an excellent professional in the field of national and European tax law and tax litigation, including competences of legal assistance and representation. I represented parties before the Court of Justice of the European Union in case C-183/14 (*Salomie and Oltean*), case C-201/14 (*Bara and others*) and case C-298/16 (*Ispas*).

● PUBLICATIONS

Recent contributions

I have published alone or in collaboration 49 books (in Romania, Italy, Poland, Czech Republic, Slovenia and Republic of Moldova) and 181 articles (in Romania, Italy and the Netherlands), most of them indexed in international databases, particularly in the field of national and European tax law. Latest publications include: **author** – C.F. Costaş, *Drept fiscal*, ed. a III-a, Ed. Universul Juridic, Bucureşti, 2021; C.F. Costaş, *Drept financiar*, ed. a III-a, Ed. Universul Juridic, Bucureşti, 2021; C.F. Costaş, C. Dohotar, *Impozitarea nomazilor digitali*, Cluj Tax Forum Journal nr. 2/2021; C.F. Costaş, L. Pricope, *Poate stabili procurorul obligații fiscale în materie de TVA?*, Cluj Tax Forum Journal nr. 3/2021; C.F. Costaş, *Prejudiciul sau eterna necunoscută a galaxiilor fiscale, penale și de insolvență*, Cluj Tax Forum Journal nr. 2/2019; **editor** – C.F. Costaş (ed.), L. Dobrinescu, A. Iancu, V. Marinescu, M.Șt. Minea, H. Sasu, V. Terzea, A. Văsonan, T. Vidrean-Căpușan, *Codul de procedură fiscală. Comentariu pe articole*, Ed. Solomon, Bucureşti, 2016; **co-author** – S.I. Puț, C.F. Costaş, *Dreptul sportului*, Ed. Hamangiu, Bucureşti, 2021; C.F. Costaş, S.I. Puț, A.M. Mureșan, A. Tomuța, *Drept fiscal și financiar. Caiet de seminar*, ed. a II-a, Ed. Hamangiu, Bucureşti, 2020; L.M. Moldovan, C.F. Costaş, *Lipsa formulării contestației ca excepție relativă în contenciosul fiscal și posibilitatea invocării unor motive noi în fața instanței, raportat la cele susținute prin contestație – se aplică în materie fiscală art. 8 alin. (1) teza finală din Legea nr. 554/2004, introdusă prin Legea nr. 212/2018?*, Cluj Tax Forum Journal nr. 4/2019; C.F. Costaş, L.M. Harosa, J.M. Moulin, F. Roșioru, C.S. Rusu, *International and Comparative Business Law*, Ed. Hamangiu, Bucureşti, 2015; **contributor** – A. Di Pietro, M. Caianiello, *Investigations and Sanctions for VAT Frauds: Fundamental Principles and Comparison Across EU Member States*, Ed. Cacucci, Bari, 2017; M. Burzec, P. Smoleń (ed.), *Essential problems with taxation of agriculture*, Ed. Wydawnictwo KUL, Lublin, 2017; A. Di Pietro, M.A. Collado, P. Essers, A. Menendez, T. Tassani, *La fiscalità ambientale in Europa e per l'Europa*, Ed. Cacucci, Bari, 2016; P. Smoleń (ed.), *Selected issues in taxation and tax authorities in Central Europe*, Ed. Wydawnictwo KUL, Lublin, 2016.

● OTHER RESEARCH ACTIVITIES

Research scholarship

Research grant offered by Università di Bologna – Scuola Europea di Alti Studi Tributari, Italia (October - December 2006, January - February 2007)

● EDITORIAL ACTIVITY

Journal Coordination

At the time being I am the editor of *Cluj Tax Forum Journal* and member of the editorial board of *Studia Universitatis Babeș-Bolyai. Iurisprudentia*. In the past I acted as editor of *Tax Magazine* and member of the editorial board of *Revista Română de Drept al Afacerilor*

● SEMINARE

Seminare

In 2017 I acted as a seminar professor for the National Institute of Magistrature and the Romanian Notary Institute. I work closely with the Romanian National Bar Association and the National Institute for the Preparation and Perfectioning of Lawyers, in the context of joint conferences and professional seminars. I am currently involved with teaching Tax Law for INPPA - Cluj Territorial Center.

● MOBILITĂȚI DE PREDARE

Mobilități de predare

Research mobilities within the framework of the Erasmus Teaching Mobility Programme at the Faculty of Law, University of Leon, Spain (May 2018, October 2019)