



## COSMIN-FLAVIUS COSTAȘ

**Nationality:** Romanian **Date of birth:** 02/09/1980 **Gender:** Male

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**Work:** Faculty of Law 10-12, General Traian Moșoiu Street, 400132 Cluj-Napoca (Romania)

**Home:** Costas, Negru & Asociații - SCA 18, Pitești Street, ABA Office, floor 1, 400119 Cluj-Napoca (Romania)

### WORK EXPERIENCE

#### **Faculty of Law, Babeș-Bolyai University** – Cluj-Napoca, Romania

Address: 10 - 12, General Traian Moșoiu Street, 400132 Cluj-Napoca (Romania) | Website: <http://law.ubbcluj.ro>

#### **Associate Professor (Maître de Conférences)**

[ 25/01/2018 – Current ]

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.

In addition, from the same academic position courses were taught both at the Law Doctoral School of Alexandru Ioan Cuza University in Iași (*Taxation of New Technologies - Fiscalitatea noilor tehnologii*, 2021 - 2023) and the Tax Law Master Programme of the Faculty of Law, West University in Timișoara (*Taxpayers' Rights and Tax Procedure - Drepturile contribuabililor și procedura fiscală*, 2021 - 2022).

I currently teach the course *Special Issues of Tax Law* at the Law Doctoral School of Alexandru Ioan Cuza University in Iași (2023 - 2025).

#### **Costas, Negru & Asociații - Societate Civilă de Avocați** – Cluj-Napoca, Romania

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

#### **Managing Partner and Lawyer in a Law Firm**

[ 01/05/2013 – Current ]

The Law Firm provides legal assistance, representation and counsel for a number of 45 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; European Court of Human Rights)

#### **Faculty of Law, Babeș-Bolyai University** – Cluj-Napoca, Romania

Address: 10 - 12, General Traian Moșoiu Street, 400132 Cluj-Napoca (Romania) | Website: <http://law.ubbcluj.ro>

#### **Senior Lecturer**

[ 01/02/2015 – 25/01/2018 ]

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*.

 **Costaş Cosmin Flavius - Cabinet de Avocat** – Arad, Romania

Address: Str. Abrud, nr. 3, 310317 Arad (Romania)

### Lawyer

[ 01/02/2005 – 30/04/2013 ]

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.

 **Faculty of Law, Babeş-Bolyai University** – Cluj-Napoca, Romania

Address: 10 - 12, General Traian Moşoiu Street, 400132 Cluj-Napoca (Romania) | Website: <http://law.ubbcluj.ro>

### Junior Lecturer

[ 01/02/2005 – 31/01/2015 ]

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

## EDUCATION AND TRAINING

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### PhD, Law

**Faculty of Law, Babeş-Bolyai University** [ 2014 ]

Address: 11, Avram Iancu Street, 400089 Cluj-Napoca (Romania) | Website: <http://law.ubbcluj.ro>

The PhD title was earned with a *Summa Cum Laudae* distinction for the thesis entitled *Right of Trial Within a Reasonable Time (Dreptul la soluţionarea 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. Costaş, *Dreptul la soluţionarea cauzelor într-un termen rezonabil*, Ed. Universul Juridic, Bucureşti, 2014.

### Diplome Supérieure en Droit Comparé

**Faculté Internationale de Droit Comparé, Université de Strasbourg** [ 2005 ]

Address: Rue du Maréchal Juin, nr. 11, BP 68, 67046 Strasbourg Cedex Strasbourg (France)

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.

### Law Master's Degree

**Faculty of Law, Babeş-Bolyai University** [ 2004 ]

Address: 11, Avram Iancu Street, 400119 Cluj-Napoca (Romania) | Website: <http://law.ubbcluj.ro>

The Master Degree was granted following a one-year study programme named *Community Institutions and Regulations*.

### Law Bachelor Degree

**Faculty of Law, Babeş-Bolyai University** [ 2003 ]

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

Studii de licenţă de lungă durată (4 ani)

## LANGUAGE SKILLS

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**Mother tongue(s):** Romanian

## Other language(s):

### English

LISTENING C2 READING C2 WRITING C2

SPOKEN PRODUCTION C2 SPOKEN INTERACTION C2

### French

LISTENING B2 READING C1 WRITING B1

SPOKEN PRODUCTION B2 SPOKEN INTERACTION B2

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

## SKILLS

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Microsoft Office / Social Media / Zoom / Google Drive / Skype Webex

## NETWORKS & MEMBERSHIPS

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### Affiliations

Member: International Fiscal Association - Romanian Branch; Romanian Association for Law and European Affairs; Center for Information and Research Organization in Public Finances and Tax Law of Central and Eastern European Countries (Bialystok, Polonia)

## CONFERENCES & SEMINARS

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### Conferences

**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 [*exempli gratia*:

- **speaker**, *International Conference on European Financial Regulation - EUFIRE-RE*, Universitatea Alexandru Ioan Cuza, Iași, 9 - 10 May 2025, *Tax Profiling as a Tax Tool for Taxin the So-Called "Unjustified Income" in Romania*;
- **chairman**, *International Conference on European Financial Regulation EUFIRE-RE*, Universitatea Alexandru Ioan Cuza, Iași, 9 - 10 May 2025, section 4A - Eu Taxation: Preparing the Safe Use of AI;
- **keynote speaker**, *International Conference on European Financial Regulation - EUFIRE-RE*, Universitatea Alexandru Ioan Cuza, Iași, 17 - 18 May 2024, *25 Years Past: a Silver Crown or a Virtual Hug?*;
- **speaker**, Conferința Națională de Drept Fiscal, București, 10 October 2024, *Frauda antifraudei: stabilirea obligațiilor fiscale prin procese-verbale*;
- **speaker**, EUFIRE conference, Universitatea Alexandru Ioan Cuza, Iași, 19 - 20 May 2023, *Taxation of Robots*;
- **keynote speaker**, *Euconomics International Conference - Financial and Monetary Policies for Fostering European Integration*, Universitatea Alexandru Ioan Cuza, Iași, 31 March 2023, *Defi and Default. Actual and Virtual Threats*;
- **speaker**, conference *Evaziunea fiscală. Ediție specială de Transilvania*, Smart Law Conferences (Editura Universul Juridic), 8 December 2022, *Ațiuni, proceduri și prescripții - interogații, posibile răspunsuri și soluții necesare*;
- **speaker**, EUFIRE conference, Universitatea Alexandru Ioan Cuza, Iași, 13 - 14 mai 2022, *International Financial Sanctions. Is Internet a Source of Information with Legal Force?*;
- **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 creanță*;
- **speaker**, Conferința Națională de Drept Fiscal, Universitatea de Vest din Timișoara/Academia de Studii Economice, 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*.

## PROJECTS

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### Projects

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.

At the time being I am a member of the research team of Jean Monnet - European Centre of Excellence Financial Resilience and Regulation EUFIRE-RE (coordinator: Professor Mihaela Tofan, Universitatea Alexandru Ioan Cuza Iași, period: 2022 - 2025).

## HONOURS AND AWARDS

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### Distinctions

Annual Prize for Excellence in Scientific Research granted by University Babeş-Bolyai in Cluj-Napoca, Romania (2016, 2024)

## OTHER SKILLS

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### Work developed skills

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

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### Recent contributions

I have published alone or in collaboration 55 books (in Romania, Italy, Poland, Czech Republic, Slovenia, Republic of Moldova and Hungary) and 1895 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. Costaș, *What is the Digital Economy and Which Are Its Main Tax Implications*, Cluj Tax Forum Journal nr. 6/2024; C.F. Costaș, *“Frumoasa și Bestia” în planul TVA: servicii medicale cu o componentă terapeutică scutite vs. servicii medicale cu scop unic estetic*, Cluj Tax Forum Journal nr. 4/2024; C.F. Costaș, *Insecuritatea juridică perfectă: verificarea documentară*, Cluj Tax Forum Journal nr. 4/2023; C.F. Costaș, *Drept fiscal*, ed. a III-a, Ed. Universul Juridic, București, 2021; C.F. Costaș, *Drept financiar*, ed. a III-a, Ed. Universul Juridic, București, 2021.
- **editor** – C.F. Costaș (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, București, 2016.
- **co-author** – C.F. Costaș, S.I. Puț, *Drept fiscal și financiar. Caiet de seminar*, ed. a IV-a, Ed. Hamangiu, București, 2024; C.F. Costaș, R.C. Buda, *Limitele sancțiunilor financiare internaționale în litigiile dintre particulari*, Cluj Tax Forum Journal nr.6/2023; C.F. Costaș, S.I. Puț, *Sport, amenzi, libera circulație a lucrătorilor și cauze pendinte de interes la Curtea de Justiție a Uniunii Europene*, Studia Universitatis Babeș-Bolyai. Iurisprudentia nr. 4/2023; C.F. Costaș, M. Tofan, *Drept financiar*, Ed. Universul Juridic, București, 2023; C.F. Costaș, S.I. Puț, *Drept fiscal*, Ed. Universul Juridic, București, 2023; S.I. Puț, C.F. Costaș, *Dreptul sportului*, Ed. Hamangiu, București, 2021; L.M. Moldovan, C.F. Costaș, *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. Costaș, L.M. Harosa, J.M. Moulin, F. Roșioru, C.S. Rusu, *International and Comparative Business Law*, Ed. Hamangiu, București, 2015.
- **contributor** – C.F. Costaș, *Publicitatea normelor fiscale - o misiune imposibilă?*, in Gh. Buta, I.V. Varga, M. Voicu (coord.), *In memoriam Ion Deleanu. Magistru al metaforei și ficțiunilor juridice în știința dreptului românesc*, Ed. Universul Juridic, București, 2024; R. Franzsen, W.J. McCluskey, F. Plimmer, *Real Property Taxes and Property Markets in CEE Countries and Central Asia*, Ed. Institute for Local Self-Government, Maribor, 2021; C.F. Costaș, *Access to File: Right(s) of the Defence or Defence of the Right(s)?*, p. 97-108, în lucrarea G. Hulkó, R. Vybiral (coord.), *European Financial Law in Times of Crisis of the European Union*, Ed. Dialóg Campus, Budapesta, 2019; 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

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### Research scholarship

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

## EDITORIAL ACTIVITY

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### 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*

## SEMINARS

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### Seminars

In 2017 I acted as a seminar professor for the National Institute of Magistrature and the Romanian Notary Institute. I frequently work with the Romanian National Bar Association, various Bar Associations 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 (2021 - 2025).

## TEACHING MOBILITIES

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### Teaching Mobilities

In the framework of the Erasmus Teaching Mobility Programme I valued research scholarships at the Faculty of Law, University of Leon, Spain (2018, 2019, 2024, 2025), Faculty of Law - University of Valencia, Spain (2022) and Faculty of Law - Università degli Studi, Perugia (2022).

## COMMUNICATION AND INTERPERSONAL SKILLS

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### Communication and interpersonal abilities

Excellent communication skills gained in more than 20 years as a lawyer and tax law professor. Constant participation in national and international research projects helped improve these competences, including participation in common research project (Italy, Poland, Romania).

## ORGANISATIONAL SKILLS

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### 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 17 lawyers and offices in Cluj-Napoca, Bucharest and Arad 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 in 2016, 2017, 2018 and 2019.