

Legal Bulletin

September 2011

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Civil Code

Name of the enactment	Government Emergency Ordinance No. 79/2011 regulating the measures required for the entry into force of Law No. 287/2009 on the Civil Code (" GEO No. 79/2011 ")
Publication	Official Gazette of Romania, Part I, No. 696 of 30 September 2011
Entry into force	1 October 2011
Connections with other enactments	<p>Law No. 287/2009 on the Civil Code (the "Civil Code")</p> <p>Government Ordinance No. 89/2000 concerning certain measures on authorizing operators and making entries in the Electronic Archive for Secured Transactions ("GO No. 89/2000")</p> <p>Government Emergency Ordinance No. 119/2007 concerning measures on combating late performance of payment obligations arising from commercial contracts ("GEO No. 119/2007")</p> <p>Law No. 71/2011 for the implementation of Law No. 287/2009 concerning the Civil Code ("Law No. 71/2011")</p> <p>Government Emergency Ordinance No. 119/2006 concerning measures that are necessary for the implementation of Community regulations as of Romania's accession to the European Union ("GEO No. 119/2006")</p>
Main provisions	<p>The main amendments brought by GEO No. 79/2011 refer to the following enactments:</p> <ol style="list-style-type: none">1. GO No. 89/2000 <p>GEO No. 79/2011 adapts the provisions applicable to registration in the Electronic Archive for Secured Transactions ("AEGRM") to the new regulations on security interests on movable assets and trust, brought by the Civil Code applicable as of 1 October 2011.</p> <p>A few of the most significant amendments are the following:</p> <ul style="list-style-type: none">• Adapting the terminology by replacing the notion of "security interest" and "notice of security interest" by the terms "hypothèque" and "registration notice", as well as by introducing various types of notices (e.g. "notice on maintaining the hypothèque", "hypothèque

assignment notice”, “notice on changing the hypothec rank”, etc.);

- Regulating the notices and related rates for the registration of trust operations in AEGRM;
- Express regulation concerning persons that may request registration with AEGRM of various notices regulated under GO No. 89/2000.

2. GEO No. 119/2007

GEO No. 79/2011 harmonizes the provisions of GEO No. 119/2007 with the new regulations of the Civil Code concerning contracts executed among professionals, replacing the term “trader” (in Romanian, *comerciant*) by the term “professional” (in Romanian, *profesionist*), and replacing references to the Commercial Code by references to the new Civil Code.

3. Law No. 71/2011

New provisions are introduced as regards the court jurisdiction in connection with settling claims concerning the enforcement of immovable mortgages by sale of the mortgaged asset, as provided under Article 2445 of the new Civil Code.

GEO No. 79/2011 amends the provisions of Law No. 71/2011 concerning the repealing of the former Civil Code provisions dating from 1864 as of 1 October 2011, stating that the provisions under Articles 1169 - 1174 and 1176 – 1206 of the 1864 Civil Code, and respectively Articles 46 - 55, 57, 58 and 907 – 935 of the Commercial Code, which shall be repealed as of the entry into force of Law No. 134/2010 on the Civil Procedure Code, as well as of Book II “On maritime trade and navigation”, and the provisions under Articles 948, 953, 954 (1) and 955, which shall be repealed as of the entry into force of the Maritime Code. *Inter alia*, said provisions regulate the manner of providing evidence in relation to commercial obligations.

4. Other Provisions

In order to ensure the harmonization with the regulations under the Civil Code applicable as of 1 October 2011, it is provided that as of the entry into force of the latter, the phrase “commercial contract” or “commercial contracts” shall be replaced by the phrase “civil contract” or as the case may be, “civil contracts”, and the phrase “commercial contracts or acts” by “contracts”.

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Competition Law

Name of the enactment	Regulation on the ascertainment of misdemeanors and enforcement of sanctions by the Competition Council (" Regulation ") implemented under Competition Council's Order No. 668/2011
Publication	Official Gazette of Romania, Part I, No. 631 of 05 September 2011
Entry into force	5 September 2011
Connections with other enactments	<ul style="list-style-type: none"> • Competition Law No. 21/1996 ("Competition Law") • Government Emergency Ordinance No. 117/2006 concerning the national procedures on state aid ("GEO No. 117/2006") • Law No. 11/1991 on fighting against unfair competition ("Law No. 11/1991")
Main provisions	<p>The regulation is meant to set the procedures concerning the ascertainment and enforcement of sanctions by competition inspectors, Competition Council's commissions and the Competition Council Plenum, in case the provisions of Competition Law, of GEO No. 117/2006 or of Law No. 11/1991 are found to be breached, and means of payment of fines, follow-up of payment enforcement and applicable means of appeal.</p> <p>The most important provisions of the Regulation concern he following:</p> <ul style="list-style-type: none"> • Ascertainment of misdemeanors and applying sanctions by the competition inspectors <p>In case one of the misdemeanors provided under Competition Law [<i>under Article 50 d) and e)</i>], GEO No. 117/2006 (<i>under Article 33</i>) or Law No. 11/1991 [<i>under Article 4 (1)</i>] is committed, falling under the scope of competence of the competition inspectors (<u>except for beginner-level ones</u>), in order to ascertain and sanction the act, they shall draft the <u>minutes</u> concerning the ascertainment of the misdemeanor and the application of the fine, in the form provided in the appendix to the Regulation. A counterpart of such minutes shall be handed over to the offender, and if the offender is not present or refuses to accept it, the minutes shall be sent (by mail or by posting it at the offender's headquarters/domicile) within one month at the most as of the resolution date. In case the minutes are posted at the offender's headquarters, at least one witness must be present, who must sign the posting minutes.</p> <p>Note should be made that the Regulation expressly provides the competition inspectors' obligation to inform the offender about its right to challenge the act</p>

ascertaining the misdemeanor and establishing the sanction. The offender's objections are to be entered in the column "Other comments", subject to the sanction of annulling the minutes.

- **Ascertaining misdemeanors and applying sanctions by the Competition Council's commissions**

Misdemeanors set under the Competition Law and falling under the scope of the Competition Council's commissions [*under Article 50 a)-c), Article 50' and Article 51 (1) d) and e)*] or delegated to them by the Competition Council's Plenum [*under Article 51 a)-c)*] are ascertained and sanctioned by decisions which must include at least the following elements: (i) the offender's identification data; (ii) the description of the act; (iii) the legal provision that has been breached; (iv) the offender's opinion on its act; (v) the applied fine; (vi) the term and method of payment; (vii) the term for filing the challenge; (viii) the court having jurisdiction to settle the challenge and (ix) the individualization criteria of the sanction, in accordance with the Competition Council's instructions.

The decisions to apply sanctions taken by the Competition Council are mailed with acknowledgement of receipt, or they are posted at the undertaking's headquarters, within 30 days as of their issuance thereof. In case the minutes are posted at the offender's headquarters, at least one witness must be present, who shall sign the posting minutes.

- **Ascertaining misdemeanors and applying sanctions by Competition Council Plenum**

Ascertaining misdemeanors and applying sanctions falling under the scope of the Competition Council's Plenum [*under Article 51 a)-c)*] are made by decisions which must observe the same mandatory terms as provided above for the decisions taken by the Competition Council's commissions. Furthermore, the decisions to apply sanctions, taken by the Competition Council, are served by the same means as those taken by the commissions, within the same term.

- **Payment of fines and follow-up of enforcement**

Pursuant to the Regulation, the minutes ascertaining the misdemeanor and applying the sanction, as well as the Competition Council's decisions to apply sanctions, which are not challenged within the terms established under the applicable law, represent an enforcement order, without any further formalities.

The fine must be paid in cash or by payment order to the state budget as follows:

- Within 15 days as of the date of service, if the fine is established by minutes (i.e. by the competition inspectors, for misdemeanors falling under their scope of competence);
- Within 30 days as of the date of service, if the fine is established by decision (by the Competition Council's commissions or Plenum).

A copy of the document certifying the payment of the fine is submitted to the Competition Council within 15 or 30 days, according to the document by which the sanction was ordered: minutes or decision respectively (the copy of the payment order must be certified by the treasury). Otherwise, the Competition Council shall refer the matter to the National Agency for Fiscal Administration for enforcement purposes.

If the offender files an action for annulment against the decision to apply the sanction for misdemeanor, the Competition Council shall submit to the specialized bodies of the National Agency for Fiscal Administration, at the end of the judicial proceedings, a copy of the irrevocable judgment, in case the offender's action is dismissed or the value of the fine is lowered.

- Means of appeal against the decisions of the Plenum and of the Competition Council's commissions

The decisions of the Competition Council's Plenum and of its commissions, applying misdemeanor fines under the Competition Law, may be challenged before the Court of Appeal from Bucharest, within 30 days as of service.

The minutes ascertaining misdemeanors and applying sanctions under the Competition Law or GEO No. 117/2006 may be challenged before Bucharest First District Court of, within 15 days as of service.

Minutes issued in implementing Law No. 11/1991 may be challenged before the district court in the jurisdiction of which the misdemeanor was committed, within 15 days as of service.

The Competition Council's regulation on challenging misdemeanors and applying sanctions, implemented by Competition Council's Order No. 519/2010

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Consumer Protection

Name of enactment	Order of the National Authority for Consumers' Protection (ANPC) No. 164/2011 concerning certain measures for the information of consumers by banking and non-banking financial institutions (" Order No. 164/2011 ")
Publication	Official Gazette of Romania, Part I, No. 620 of 1 September 2011
Entry into force	1 January 2012
Main provisions	By Order No. 164/2011, ANPC intends to ensure the accurate information of consumers with regard to the services provided by banking and non-banking financial institutions, other than mutual benefit funds and pawnshops.

Thus, the latter are bound to display within their premises, in a visible place, on a TV screen with a diagonal of 65 cm, installed so as to be within the field of vision of the consumers inside the premises, the following: (i) information concerning the consumers' rights and obligations, under the laws in force, (ii) explanations regarding the terminology specific to the financial and banking area, and (iii) information provided by ANPC, upon request. Such information shall be drafted in a clear, concise, visible, easy-to-read manner and with characters of the same size.

It is provided that the information set out under items (i) - (iii) above shall be presented on the entire surface of the screen (except for the scroll bar) at intervals of 45 minutes, with duration of 15 minutes.

As to the size of the scroll bar, it is stated that it shall be at least 10% of the screen surface, it shall scroll continuously and contain information regarding the price of financial products offered to consumers, mainly: the current account management fee, fees for withdrawing money from the desk and ATM, deposit fee, Internet banking fees, values of the benchmarks used in loan agreements, interests granted to deposits and other saving products. Such information shall be identical with those posted by the financial service provider on its own internet page.

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Financial Services

Name of enactment	Order No. 11/2011 approving Regulation of the National Bank of Romania and the Romanian National Securities Commission No. 15/10/2011 on the investments provided under Law No. 287/2009 on the Civil Code (the " Order No. 11/2011 ")
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Publication	Official Gazette of Romania, Part I, No. 694 of 30 September 2011
Entry into force	1 October 2011
Connections with other enactments	Law No. 287/2009 on the Civil Code (the “ Civil Code ”) Government Ordinance No. 39/1996 regarding the establishment and functioning of the Deposit Guarantee Fund in the Banking System (“ GO No. 39/1996 ”)
Main provisions	According to Article 831 of the Civil Code, Order No. 11/2011 lists 2 categories of investments deemed solid for the amounts managed according to Articles 792 <i>et seq.</i> of the Civil Code (Book II, Title V – <i>Administration of the Property of Others</i>). Such categories of investments include: <ul style="list-style-type: none">• Investments in State securities issued by the State of Romania; and• Deposits set up with credit institutions, which are guaranteed by an officially approved guarantee scheme (as per GO No. 39/1996), as per the guarantee ceiling applicable according to GO No. 39/1996. Nevertheless, according to Article 831 of the Civil Code, the National Bank of Romania and the Romanian National Securities Commission may establish from time to time other such categories of investments considered to be safe, with a view to ensuring the operation of the legal institution of the administration of the property of others.
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Healthcare

Name of the enactment	Government Emergency Ordinance No. 77/2011 on the establishment of a contribution for financing certain expenses in the healthcare area (“ GEO No. 77/2011 ”)
Publication	Official Gazette of Romania, Part I, No. 680 of 26 September 2011
Entry into force	1 October 2011 (save for Article 9 (12), which entries into force on 10 October 2011)
Connections with other enactments	Law No. 95/2006 on healthcare reform (“ Law No. 95/2006 ”) Government Emergency Ordinance No. 68/2011 for establishing certain measures in the health system (“ GEO No. 68/2011 ”) Government Ordinance No. 92/2003 on the Fiscal Procedure Code
Main Provisions	GEO No. 77/2011 brings material amendments to the legal and financial regime of the quarter contribution paid in relation to the medicinal products reimbursed

from the National Sole Fund for Social Health Insurances (FNUASS) and the budget of the Ministry of Health (also known as “claw-back contribution”). Such amendments refer, among others, to the value and determination of the due contribution, administration and collection thereof, payment terms, declarative obligations of the subject payers, challenge of payment related data, as follows:

- The subject payers of the contribution are the marketing authorization holders (MAHs) or the legal representatives thereof *i.e.*, the Romanian legal persons empowered by the foreign MAHs in relation to the contribution related report and payment matters;
- The legal representatives aforementioned must be declared by the MAHs to the National Health Insurance House (CNAS) and also registered with the National Agency for Fiscal Administration (ANAF) within 30 days as of GEO No. 77/2011 entry into force; the registration obligation is incumbent to the Romanian MAHs as well;
- The MAHs or the legal representatives thereof must also submit to CNAS within the same 30 day-term the list of reimbursed medicines for which the contribution is owed;
- The value of the contribution is determined by CNAS by applying a specific percent based upon a formula which takes into account the reimbursed medicines’ consumption registered after 30 September 2011; it appears that the value of the percent is the same for all MAHs, regardless their specific quarter sales;
- The contribution regime becomes mainly fiscal, as the contribution is assimilated to the fiscal obligation, ANAF takes over from CNAS the administration thereof as per Fiscal Procedure Code’s provisions while subject payers have to be registered with ANAF and submit thereto deeds assimilated to the fiscal statements;
- The contribution is determined by the subject payers and declared to the competent fiscal body until the payment term *i.e.*, the 25th of the second month following the end of the relevant quarter;
- It is regulated a detailed procedure for challenging the data

communicated by CNAS to the subject payers; the objections filed by the subject payer do not suspend the payment obligation;

- Failure to pay the due contribution triggers (i) payment of interest and penalties as per Fiscal Procedure Code provisions and (ii) exclusion of the MAH's reimbursed medicines from CNAS' List of reimbursed medicines or List of DCIs and reimbursement price of medicines used in national health programs; the re-inclusion of the medicines in the next edition of the lists is allowed subject to the payment of all outstanding amounts;
- The contribution due for the reimbursed medicines sold until 1 October 2011 is established by CNAS and paid in accordance with the regulations in force as of the date of the relevant sales.

Repealed enactments

As of the date of GEO No. 77/2011 entry into force, Articles 270 (1) letter x), 3631, 365 (11)-(13) of Law No. 95/2006 and also GEO No. 68/2011 will be repealed.

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Public Procurement and Concessions

Name of the enactment

Government Decision No. 921/2011 for the approval of the Norms for the application of Government Emergency Ordinance No. 30/2006 regarding the verification function of the procedural aspects related to the awarding process of public procurement contracts, public works concession contracts and services concession contracts ("**GD No. 921/2011**")

Publication

Official Gazette of Romania, Part, No. 677 of 23 September 2011

Entry into force

23 September 2011

Connections with other enactments

Government Emergency Ordinance No. 30/2006 regarding the verification function of the procedural aspects related to the procedure for the award of public procurement contracts, public works concession contracts and services concession contracts ("**GEO No. 30/2006**")

Government Emergency Ordinance No. 34/2006 regarding the award of public procurement contracts, public works concession contracts and services concession contracts ("**GEO No. 34/2006**")

Main provisions

GD No. 921/2011 was adopted in the context of the recent amendments brought to GEO No. 30/2006 by Government Emergency Ordinance No. 52/2011. Thus, the purpose of GD No. 921/2011 is to harmonize the application norms with the new

provisions of GEO No. 30/2006.

To this effect, GD No. 921/2011 details the procedure for the verification of the award of public procurement contracts, providing that the verification is made selectively, on the basis of the following selection criteria:

- Financing source of the contract to be concluded;
- Type of award procedure;
- Type of the contract to be concluded;
- Estimated value of the public procurement contract;
- History and experience of the contracting authority/legal entity in public procurements.

By way of exception, all negotiation procedures without the publication of a participation notice shall be included in the monthly verification program.

In the verification procedure set out by GD No. 921/2011, the Ministry of Public Finance (*i.e.* the central authority in charge of fulfilling the verification function) is represented by the Public Procurement Verification and Coordination Unit (“**PPVCU**”), specialized structure acting at central level. At regional level, public procurement verification compartments (“**PPVC**”) were set up within the general directorates of public finance, which operate under the authority of PPVCU.

The opinion of PPVCU/PPVC on the performance of the award procedure may be “with remarks”, if nonconformities which have not been remedied are found in connection with the award procedure, or “without remarks”, when the award procedure was carried out without impairing the principles underlying the award of public procurement contracts.

If the opinion of PPVCU/PPVC is “with remarks”, the contracting authority has two possibilities:

- Either to order resumption of the assessment procedure by the assessment committee, in order to remedy the nonconformities found;
- Or to approve the report on the award procedure.

In any case, the contracting authority is responsible for the decisions made throughout the procedure for the award of the public procurement contract, with the observance of the applicable legal provisions.

In the course of their activity, the PPVCU/PPVC observers may request the National Authority for Regulating and Monitoring Public Procurement to

provide, throughout the verification, opinions on the manner of interpretation of public procurement laws. Such opinions shall be requested within no more than 3 days following the date any irregularity has been found.

For the application of GD No. 921/2011, PPVCU shall draft the operational Manual on performance of the procedural verification of procedures for the award of public procurement contracts, public works concession contracts and services concession contracts, which shall be approved by order of the Minister of Public Finance.

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Regulated Activities

Name of the enactment

Ordinance No. 24/2011 on certain measures for the evaluation of assets (“GO No. 24/2011”)

Publication

Official Gazette of Romania, Part I, No. 628/2 September 2011

Entry into force

5 September 2011

Main provisions

GO No. 24/2011 regulates the appraisal activity, as well as the organization and operation of certified appraisers.

The appraisal activity involves the estimation of the value in a document called appraisal report, in accordance with the specific standards for this activity and with the code of ethics, made by a certified appraiser.

Under GO No. 24/2011, the National Union of Romanian Certified Appraisers (the “Union”) is established. This authority has the competence to organize, coordinate and authorize the activity of certified appraisers in Romania and to represent the interests of the profession as certified appraiser at a national and international level.

The Union acts through its management bodies, i.e.: (i) the National Conference, a representative management body, (ii) the Managing Board, an executive body which fulfills the Union’s targets and ensures the enforcement of the decisions taken by the National Conference, and (iii) the Union’s chairman, representing the Union in its relationships with third parties.

According to GO No. 24/2011, the appraisal activity may be performed only by persons who have the capacity of certified appraisers, are registered with the Union’s Register and prove to have this capacity by a member card or an authorization which is valid on the appraisal date.

Certified appraisers mainly perform the following activities: (i) appraisals of movable and immovable assets, (ii) appraisals of undertakings, (iii) appraisals of shares and other financial instruments, (iv) appraisals of goodwill and other intangible assets, and/or (v) verifications of appraisal reports.

- The profession as certified appraiser

Certified appraisers - members of the Union may be classified into the following categories: (i) trainees, individuals, (ii) incumbents, individuals, (iii) certified appraisers, individuals, (iv) corporate appraisers, legal entities, (iv) inactive appraisers and (v) appraisers by honorary title.

The appraisal activity is compatible with the following activities: (i) business and management consulting, (ii) drafting and valuating financing projects, (iii) accounting expert appraisals, financial audit, judicial reorganization and winding-up, fiscal consulting, subject to the observance of the specific regulations of each activity and the principle of independence, as the case may be.

- Foreign individuals or legal entities acting as valuers

Individuals or legal entities that are citizens, respectively nationals of an EU and EEA Member State may become a certified appraiser under the same conditions as the Romanian citizens, respectively the Romanian legal entities.

Citizens of an EU or EEA Member State who became a certified appraiser in one of these States may register with the Union's Register without going through the examination procedure.

Legal entities established in an EU or EEA Member State, which duly act as certified appraiser, may register with the Union's Register. To exercise this profession in Romania, they are acknowledged the quality of certified appraiser obtained in the State of origin.

Certified appraisers, individuals or legal entities having the citizenship, respectively the nationality of an EU or EEA Member State, may also act temporarily or occasionally as certified appraiser. In such case, the certified appraiser does not have to register with the Union.

- The National Association of Romanian Appraisers ("ANEVAR")

ANEVAR shall organize and run the first national general meeting and the first national conference of the Union and shall check whether the conditions for the participation thereto have been met, as well as the conditions for initially acquiring the capacity of certified assessor.

To acquire the capacity of incumbent member, respectively accredited member, ANEVAR's members who are individuals, as well as the members of other organizations having the business scope regulated by GO No. 24/2011 and meeting the conditions for acquiring the capacity of certified appraisers may submit applications within no more than 60 days as of the date of the first national conference. After expiry of this term, the capacity of certified appraiser is acquired only under GO No. 24/2011.

Persons who are aspiring members of ANEVAR shall become trainee members of the Union and, within no more than 2 years as of the coming into force of GO No. 24/2011, they will pass the traineeship completion exam in order to become incumbent members.

ANEVAR's founding members and members by honorary title shall become members by honorary title of the Union.

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Taxation

1 Amendments to the Fiscal Code and Certain Financial and Fiscal Measures

Name of enactment

Government Ordinance No. 30/2011 amending and supplementing Law No. 571/2003 on the Fiscal Code and regulating certain financial and fiscal measures ("GO No. 30/2011")

Publication

Official Gazette of Romania, Part I, No. 627 of 2 September 2011

Entry into force

5 September 2011

According to Article II of GO No. 30/2011, the amendments to the Fiscal Code shall be effective as of 1 January 2012, except for certain articles, whose effective date shall be mentioned throughout our analysis of the general provisions of GO No. 30/2011.

Connections with other enactments

Law No. 571/2003 on the Fiscal Code ("**Fiscal Code**")

Government Emergency Ordinance No. 64/2009 on the financial management of structural instruments and use thereof for the convergence objective

Government Emergency Ordinance No. 29/2011 regulating the award of payment reschedule ("**GEO No. 29/2011**")

Main provisions

I. Amendments to the Fiscal Code

Please find below the main amendments brought to the Fiscal Code by GO No. 30/2011. Further to the approval of GO No.30/2011, the Fiscal Code shall be republished, and the legal texts shall be given a new numbering.

A. General Provisions

- GO No. 30/2011 redefines the concepts of “dependent activity on the main position” and “transfer”;
- The obligation of registering the contracts concluded with foreign legal entities or nonresident individuals providing services in Romania such as construction works, assembling, supervision, consultancy, technical support and any other activities, with the relevant tax authorities, shall apply to resident individuals and permanent headquarters in Romania belonging to foreign legal entities, receiving such services;
- Provisions are inserted with respect to the rules applicable to fiduciary operations, defined according to the new Civil Code. All provisions of GO No. 30/2011 on fiduciary operations shall be effective as of 1 October 2011.

B. Profit Tax

- Foreign legal entities and nonresident individuals performing activities in Romania in an association having legal status shall have to pay profit tax.
- Expenses incurred by undertakings with fixed tangible assets belonging to public property, received in administration/concession, and with registering the public ownership right on the assets received in administration/concession with land books or land registration offices, shall be expenses incurred with a view to making income (deductible). Such provisions shall be effective as of the entry into force of GO No. 30/2011.
- As to trust contracts, should the trustor be the beneficiary of the trust contract, the transfer of the patrimony from the trustor to the fiduciary is not a taxable transfer. The fiduciary shall keep separate records for each fiduciary patrimony and shall provide the trustor once every three months, on an expense report basis, with the income and expenses arising out of the administration of the patrimony, according to the contract. The fiscal value of the assets of the fiduciary patrimony

taken over by the fiduciary shall be equal to the fiscal value the assets had when held by the trustor. Fiscal depreciation of any depreciable assets in the fiduciary patrimony shall still be computed in accordance with the rules provided by the Fiscal Code, which would have applied to the person transferring the asset, had the transfer not taken place. Should the fiduciary or a third party be the beneficiary, the expenses incurred with the transfer of the fiduciary patrimony from trustor to fiduciary shall be deemed nonrefundable expenses.

- As to the common tax system applicable to the exchange of shares between companies in different Member States of the European Union, such system is extended under the Fiscal Code to reach the case when the company, holding such majority, buys another participation, in addition to the situation which was originally regulated, that is when a company acquires a participation in the capital of another company in such a fashion that it acquires the majority voting rights or the majority of the participation titles in such company (such provisions shall be effective as of the entry into force of GO No. 30/2011).
- Foreign legal entities making income from a real estate property located in Romania or from the sale-assignment of participation titles held in a Romanian legal entity may appoint an authorized representative to state and pay the profit tax related to such income, unlike the former regulation which provided the possibility of meeting such obligation by means of a fiscal representative (such provisions shall be effective as of the entry into force of GO No. 30/2011).
- Also, the profit tax shall be stated and paid on a quarterly basis, by the 25th of the first month following the end of quarters I-III, inclusively. Finalization and payment of the profit tax related to such fiscal year shall be made by the term of submission of the annual return on the tax profit. Banking companies shall have to state and pay profit tax on a yearly basis, by quarterly made anticipated payments.
- As of 1 January 2013, certain taxpayers are given the possibility to choose for stating and paying the profit tax on a yearly basis, by quarterly made anticipated payments of 1/4 of the profit tax due for the previous year, adjusted by the consumer price index forecasted upon the preparation of the initial budget for the year in which the anticipated payments are made. The option for the system of stating and paying the profit tax on a yearly basis shall be made in the

beginning of the fiscal year for which the application of such system is requested. Such option shall be mandatory for at least two consecutive fiscal years.

- The annual profit tax return may be submitted by 25 March of the following year, inclusively, except for the taxpayers for whom other specific terms are provided (as opposed to 25 April, which was applicable until now).

C. Income Tax

- As to the resident individuals, other than Romanian resident individuals, the income tax shall apply to income made from any source, from both Romania, and abroad, as of 1 January of the calendar year following the year when they become residents in Romania.
- Nonresident individuals meeting any of the residence requirements provided under Article 7 (1) 23 b) or c) of the Fiscal Code (i.e., the center of their vital interest is located in Romania or the individuals are present in Romania for a period or periods which exceed 183 days on aggregate, throughout an interval of 12 consecutive months ending in the relevant calendar year), shall have to pay income tax for income made from any sources, from both Romania, and abroad, as of 1 January of the calendar year following the year in which they become residents in Romania. By way of exception, the provisions of the conventions for the avoidance of double taxation shall apply to individuals attesting to the fact that they are residents of certain States with which Romania concluded such conventions. During the calendar year in which they meet the residence criteria above, the nonresident individuals shall be subject to taxation solely for the income made in Romania. The Romanian resident individual domiciled in Romania that attests to have changed residence to a State with which Romania concluded no convention for the avoidance of double taxation shall have to pay tax on income obtained from any source, from both Romania, and abroad, for the calendar year in which such change occurs, and for the following 3 calendar years.
- As to the taxation of income made from fiduciary operations, GO No. 30/2011 provides that the transfer of the fiduciary patrimony from the trustor to the fiduciary generates no taxable income on the date of the transfer, as the parties involved are concerned, *i.e.* trustor and fiduciary, should such parties be taxpayers according to title III of the

Fiscal Code (*Income tax*). Should a fiduciary be notary public or lawyer taxpayer, the remuneration received for the administration of the patrimony shall be deemed income from related activity and shall be taxed together with the income from the activity performed by the notary or lawyer.

- The option of determining the net income based on the data of the single-entry accounting shall be deemed renewed for another period, should such taxpayer fail to request the calculation of the net annual income based on the income rules, by accordingly filling in the forecasted income return and submitting the form to the relevant tax authority by 31 January, inclusively.
- The 10% taxation rate to be withheld by the payers of income from intellectual property rights from the sale of assets in consignment, activities performed based on agency, commission or commercial mandate contracts, income from activities performed based on civil contracts/conventions concluded in accordance with the Civil Code, income from the activity of accounting and technical, judicial and extrajudicial expert appraisal, shall apply to the gross income, out of which the mandatory social withheld social contributions shall be deducted.
- The term for paying the tax on salaries due by certain payers (for instance, legal entities paying profit tax which had in the previous year total income of up to EUR 100,000 and an average number of up to 3 employees, exclusively), is changed from being of a monthly to a quarterly nature, by the 25th of the month following the quarter for which is due.
- GO No. 30/2011 eliminates the provisions on fiscal records as regards the obligations of the salary income tax payers.
- The term for submitting certain tax returns is changed, as follows:
 - By the 25th of May of the year following the year in which the income was made, the following tax returns shall have to be submitted:
 - The return on the net income obtained individually or by means of a form of partnership, by taxpayers making income from independent activities, asset use assignment, agricultural activities, determined in a real system;

- Return on the income made in the case of the net annual profit/net annual loss generated by: transfers of securities, other than the shares and negotiable instruments, in the case of closed companies or foreign currency sale-purchase operations, on a contract basis, and any other such operations;
- Return on the income made abroad;
- The return on calculating and withholding the tax for each income beneficiary shall be submitted by the payers of income subject to withholding tax, by the last day of February of the current year, inclusively, for the year which has ended. The provisions shall apply starting with the rights related to January 2012.

D. Tax on the income of nonresidents

- New provisions are inserted with respect to the taxation of the income made by a nonresident beneficiary from fiduciary operations.
- Payers of income subject to withholding tax, except for payers of income from salaries, shall have to submit a return on the calculation and withholding of the tax for each nonresident beneficiary, by the last day of February of the current year, inclusively for the year which ended.
- The income made by nonresident individuals further to the participation in gambling activities in another state, which is sponsored with funds coming from Romania as well, shall be exempted from the tax on income obtained by nonresidents in Romania.

E. Value added tax

- The provision according to which the settlement period may not exceed one year, as regards the service provision which entails settlements or successive payments, such as constructions and installations, consultancy, research, expert appraisal and other similar services, is eliminated (these provisions shall be effective as of the entry into force of GO No. 30/2011).
- The term for submitting the recapitulative return is changed, *i.e.* by the 25th of the month following a calendar month. The change shall be effective starting with the return related to August 2011.
- Clarifications are brought with respect to the classes of waste to which

the simplified measures are implemented by means of reverse taxation.

F. Excise duties

- As to the concept of “release for consumption”, an excisable product, for which the excise duty was not previously payable, shall be deemed released for consumption when the excisable product is stored in a tax warehouse whose permit expired and a new permit was not issued, unlike the former regulation which refers to situations in which the permit was withdrawn or cancelled.
- New criteria are inserted with respect to obtaining a valid permit for a place to operate as a tax warehouse (for instance, the legal entity is not undergoing bankruptcy or winding-up proceedings).
- Unlike the former regulation, a challenge to the decision to stay, withdraw or cancel the tax warehouse permit does not stay the legal effects of this decision throughout the period in which such administrative procedure is settled.
- Misdemeanors and sanctions enforceable against excise duty payers are expressly provided.

G. Local taxes and duties

- The tax on buildings is increased for buildings which have not been reassessed for the past 3 years (between 10% and 20%), and 5 years (between 30% and 40%), respectively.
- The tax on buildings of a touristic nature not operating during a calendar year is at least 5% of the building’s inventory value, decided by means of a resolution of the local council, except for the structures that have a building permit during the validity period, if the works started within 3 months as of the issuance of the building permit, at the most.
- Declaring the buildings for computation of related tax purposes is not conditional upon the registration of such buildings with the offices for cadastre and land registration.
- Express provisions are inserted on the procedure of determining the date when the building was acquired.
- The provisions laying down the obligation to extinguish any local tax debt prior to transferring any land or means of transportation are

repealed. The article on repealing such provisions shall come into force within 15 days as of publication of GO No. 30/2011 in the Official Gazette of Romania.

- The tax on hotels shall be established by the local council as 1% of the full amount of the accommodation / accommodation rate for each day of the tourist's holiday.
- As to individuals and legal entities concluding fiduciary contracts according to the Civil Code, the local taxes and duties for the fiduciary patrimony transferred during the fiduciary operation shall be paid by the fiduciary to the local budgets where the assets contemplated by the fiduciary operation are registered, starting from the first day of the month following the month in which the fiduciary contract was concluded.
- As of 1 October 2011, the local council may grant an exemption from the payment of the tax on buildings or a decrease in its value thereof for a minimum period of 7 years, starting on the 1st of January of the fiscal year following the refurbishment works, for the owners of apartments in residential buildings and of the buildings that performed work-over jobs on their expenses, based on the protocol for acceptance upon completion of works, prepared under the law, and finding that the actions recommended by the energy auditor in the energy performance certificate or in the energy audit report.
- In addition, the Local Council may grant a relief for the payment of the tax on buildings for a period of 5 consecutive years, to the owners performing works under the requirements of Law No. 153/2011 on measures to increase the architectural and ambient quality of the buildings.

H. Mandatory social contributions

- Payers of salary and salary related income paying salary tax on a quarterly basis, according to Article 58 (2) of the Fiscal Code, shall submit on a quarterly basis the statement on the obligations to pay social contributions, income tax and the nominal record of the insured related to each month of the quarter, until the 25th of the month following the quarter inclusively. The quarterly submission of the statement consists of filling in and submitting a statement for each month of the quarter.
- The transfer of the contributions withheld by the payers of income

mentioned above may also be done on a quarterly basis.

- The statement on the option of submitting the statement on the obligations to pay social contributions, income tax and the nominal record of the insured shall be submitted by 31 January, including such date.

II. AMENDMENTS BROUGHT TO GEO NO. 29/2011

- Partnerships without legal status which, according to law, have the capacity as taxpayer are assimilated to legal entities.
- Payment scheduling shall not be awarded for tax obligations established under tax administrative documents which, upon the release of the tax certificate, are suspended under the conditions of Article 14 or 15 of Administrative Adversarial Law No. 554/2004.
- By awarding the consent in principle, the authorities establish the scheduling period through which the security shall be valid, should it be established as a bank letter of guarantee, and the amount of the scheduled amounts, and interest for the scheduling period.
- It is provided a decrease in the percentages of the amounts scheduled for payment which have to be covered by securities.
- Upon the request of the taxpayer, the relevant tax authority may enforce the security established by the taxpayer or may approve that the assets be capitalized as per the parties' understanding subject to the requirements of Article 160 of the Fiscal Procedure Code should the full amount scheduled for payment be extinguished.
- Additional requirements are inserted with a view to maintaining the validity of the payment scheduling.
- Throughout the payment scheduling, default penalties related to scheduled debts, shall be postponed by means of a decision which is to be served on the taxpayer together with the payment scheduling decision.

III. DECREASE OR CANCELLATION OF CERTAIN FISCAL DEBTS

- As to the fiscal debts outstanding on 31 August 2011, default penalties are to be cancelled or decreased, as follows:
 - Default penalties shall be cancelled, if the main debts and related interest are extinguished by voluntary payment or offset

by 31 December 2011;

- Default penalties shall be decreased by 50%, if the main debts and related interest are extinguished by voluntary payment or offset by 30 June 2012.
- As to the interest due by the date of extinguishment and established by decisions served subsequent to such date, the requirement shall be deemed observed if the interest is extinguished by the deadline provided under Article 111 (2) of the Fiscal Procedure Code, republished as amended and supplemented.

Such provisions shall apply accordingly to a quota exceeding 50% of the default increases, representing the penalty component, related to the fiscal debts extinguished by payment or offset.

2 Amendments to the Fiscal Procedure Code

Name of enactment	Government Ordinance No. 29/2011 amending and supplementing Government Ordinance No. 92/2003 on the Fiscal Procedure Code (“GO No. 29/2011”)
Publication	Official Gazette of Romania, Part I, No. 626 of 2 September 2011
Entry into force	17 September 2011, except for certain provisions, which are given special entry into force terms
Connections with other enactments	Government Ordinance No. 92/2003 on the Fiscal Procedure Code (the “Fiscal Procedure Code”)
Main provisions	The main amendments brought to the Fiscal Procedure Code by OG No. 29/2011 are as follows:

I. General Provisions

The Fiscal Procedure Code shall not apply to the management of debts due to the general consolidated budget and arising out of legal contractual relationships, except for mining and oil royalties.

As to the application of the fiscal legislation, the states of facts relevant from a fiscal standpoint shall be assessed by the tax authority in consideration of their economic content.

II. General Procedural Provisions

GO No. 29/2011 provides that the change of the fiscal domicile shall trigger the change in competence in favor of the new tax authority. Should a fiscal

procedure be in progress, except for enforcement proceedings, the tax authority which initiated the proceedings shall be competent in completing the respective procedure.

As to the individual anticipated tax solution, the future fiscal state of fact shall be assessed as per the application's submission date and the term thereof shall be up to 3 months.

The fiscal documents shall be served by mail, by registered letter with acknowledgment of receipt. If this is not possible, they shall be delivered by authorized persons of the tax authority or by the taxpayer/authorized representative appearing at the headquarters of the tax authority, if the fiscal administrative acts are received under signature, or by fax, e-mail or other electronic means of communication. If the fiscal administrative act may not be served in such fashions, the service shall be performed by publication. The fiscal administrative shall not be binding to the taxpayer and shall generate no legal effect if not served in one of the above mentioned means.

The way in which the tax authority may correct clerical errors in a fiscal administrative document is thoroughly detailed. Clerical errors may be corrected *ex officio* or upon request of the taxpayer, by the issuance of an act correcting the clerical error. Should the correction of the clerical error be requested by the taxpayer and should this correction not be grounded, the tax authority shall issue and serve a decision dismissing the request of the taxpayer. The act correcting the clerical error and the decision dismissing the request to correct the clerical error shall follow the legal requirements of the initial act and may be challenged under the conditions of law in which the initial act could be challenged.

The provisions on the service of fiscal administrative acts, opposability of fiscal administrative acts and correction of clerical errors shall apply accordingly to enforcement acts and other acts issued by the tax authorities, unless otherwise provided by law.

As to the establishment of the taxation base, a reasonable forecast thereof is made by using any piece of evidence and means provided by law, whenever the accurate fiscal situation may not be established, and a few examples are given. The established amounts of the fiscal debts, as arising out of the forecast, shall be subject to a future verification, except for those established further to a fiscal inspection.

For an accurate establishment of the fiscal situation of the taxpayers, the tax

authority may proceed to a documentary analysis consisting of the performance of an analysis determining the coherence of the taxpayer's fiscal situation based on the documents in the fiscal file of the taxpayer, and on any pieces of information and documents sent by third parties or held by the tax authority, and which are relevant in determining the fiscal situation.

III. Fiscal Registration and Fiscal and Accounting Records

With a view to managing fiscal debts, the tax authorities of the National Agency for Fiscal Administration may register, *ex officio* or upon request of another authority managing fiscal debts, any fiscal legal subject which failed to meet its obligation of registration from a fiscal standpoint, according to law.

The new regulation defines the concept of "secondary headquarters", which has to be notified to the relevant tax authority, as follows: the premises where the taxpayer's activity is fully or partially performed, such as, for instance: office, store, store room, warehouse or others alike, as well as construction site, construction project, installation or assembly or supervisory activity in relation thereto, only if the site, project or activities last for 6 months, at the most. Taxpayers registering their secondary headquarters as paying assimilated income, according to Law No. 273/2006 on local public finances, shall have no obligation to declare their secondary headquarters.

The fiscal registration certificate's term of issuance was decreased to 10 days, calculated as of the submission of the statement or request.

Cases and conditions applicable to taxpayers declared inactive, and the conditions of becoming active once again are also detailed. For evidence keeping purposes, they shall be registered in a separate record available to the public, for reasons of opposability against third parties.

IV. Fiscal Statement

The statements shall be submitted by electronic means on e-România portal upon their registration on the portal, as attested by the electronic message sent by the de information transfer system, subject to the validation of the content of statements.

The taxpayer may submit the fiscal statement for the fiscal debts contemplated by the taxation decision establishing *ex officio* the fiscal debts, within 60 days as of the service of the decision.

Fiscal statements may be corrected by the taxpayer, at its initiative, throughout

the statute of limitations of the right to establish fiscal debts, or whenever the taxpayer finds errors in the initial statement, by submitting a rectifying statement. During the tax inspection, the submission and correction of the fiscal statements related to the periods and taxes, duties, contributions and other income forming the object of the fiscal inspection shall not be taken into consideration.

V. Establishment of Taxes, Duties, Contributions and other Amounts due to the General Consolidated Budget

New cases for staying and interrupting the statute of limitations of the right to establish fiscal debts are provided (for instance: the statute of limitations is to be stayed for a period between the commencement of the fiscal inspection and the issuance of the taxation decision as a result of the inspection).

VI. Fiscal Inspection

It is provided the possibility to request postponement of the data set for the commencement of the fiscal inspection, but only once, and on reasonable grounds, subsequent to the receipt of the fiscal inspection notice. Postponement shall be endorsed or dismissed by the fiscal authority by means of a decision.

Exceptions from the communication of the fiscal inspection notice prior to its initiation are expressly provided (for instance: in case a fiscal inspection is to be performed at a taxpayer undergoing insolvency proceedings). At the same time, the taxpayer is given the possibility to waive the benefit of the period for the service of the fiscal inspection notice.

The procedure of reanalyzing a certain period throughout the fiscal inspection and the possibility to challenge it are detailed. In addition, the rules applicable upon taxpayer's submission of a written opinion on the findings of the fiscal inspection are detailed.

The term for the service of the taxation decisions or for not amending the taxation base issued on the basis of the fiscal inspection report shall be 30 business days as of the completion of the fiscal inspection.

VII. Collection of Fiscal Debts

The new regulation defines and details the term of "receivable title" (in Romanian, *titlu de creanță*).

As regards the fiscal certificate, the issuing tax authority may specify on the respective certificate the uncontested, due and payable amounts that the applicant-taxpayer must collect from contracting authorities, defined under

Government Emergency Ordinance No. 34/2006 on the award of public procurement contracts, and public works assignment contracts, under a document issued by the contracting authority, stating that such amounts are uncontested, due and payable.

The order in which fiscal debts are to be extinguished is changed, in case the taxpayer owes several types of taxes, duties, contributions and other amounts representing fiscal debt and the paid amount is not sufficient to extinguish all such debts. To this effect, all withholding taxes and contributions shall be first of all collected, and afterwards the other main fiscal debts, and lastly the secondary fiscal debts related to the aforementioned obligations. Furthermore, it is provided that all main fiscal debts shall be extinguished, in the order of precedence, and afterwards the related fiscal debts, in their order of precedence. Such provisions shall become effective as of 1 October 2011.

The payable nature of debts, in case of excise or value added tax refund applications, as well as for amounts to be reimbursed on taxpayer's request, shall be the submission date of the refund application.

Taxpayers against which insolvency proceedings were initiated must pay interest and delay penalties pursuant to the law regulating this procedure, for fiscal debts arising prior to or subsequent to the date when such insolvency procedure is opened.

The new regulation provides special rules on the enforcement of debts owed to the local budget, through the administrative-territorial units, or as the case may be, to municipal administrative-territorial sub-units.

As regards enforcement orders, it is expressly provided that they cannot be issued in the absence of a receivable establishing, under the law, main or secondary fiscal debts, except for the situation where the law states that a certain instruments is an enforcement order *per se*.

A new provision concerns the possibility to replace seizure on a movable asset with the seizure over another movable or immovable asset, on debtor's request, only if such asset offered for seizure is free from encumbrances.

GO No. 29/2011 introduces a vast chapter containing norms on mutual assistance for the recovery of debts owed in another Member State of the European Union, and assistance on the recovery in another Member State of the European Union of debts owed in Romania, repealing chapter XIII (*International Aspects*) of title VIII (*Collection of Fiscal Debts*). Such provisions become effective as of 1 January

2012.

Amendments are implemented as well in relation to the title on misdemeanors and sanctions. As an example, we would like to mention the amendment according to which persons correcting recapitulative statements by the legal term for submitting the following recapitulative statement shall not be sanctioned for misdemeanor unless the tax authority established the incorrect or incomplete statement prior to correction.

The fiscal procedure code shall be republished in the Official Gazette of Romania, Part I, subsequent to GO No. 29/2011 being approved by law, and the legal authorities shall be given a new numbering.

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Transport Law

Name of enactment

Government Ordinance No. 27/2011 on road transport (“**GO No. 27/2011**”)

Publication

The Official Gazette of Romania, Part I, No. 625 of 2 September 2011

Entry into force

4 December 2011

Main provisions

By means of GO No. 27/2011, the legal framework was reorganized in view of ensuring the direct application of specific Regulations adopted at European level with respect to road transport, namely:

- Regulation No. 1071/2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator;
- Regulation No. 1072/2009 on common rules for access to the international road haulage market;
- Regulation No. 1073/2009 on common rules for access to the international market for coach and bus services.

Local public transports, as well as the public passenger transport service, are expressly exempted from the applicability scope of GO No. 27/2011, as they shall be regulated by special laws.

GO No. 27/2011 maintains the general classification of road transport types, subject to one particularity as regards the range of road transport related activities currently divided in: bus station activities and activities of agency in road haulage and passenger transport for hire or reward performed by means of occasional services.

The *public* road transport is renamed road transport *for hire or reward*, under the new regulation. Also, the main distinction which currently operates at the level of the legal framework is no longer between road haulage and passenger transport, but in respect of the commercial nature of the transport activity, respectively in exchange for payment or for own account.

Admission to the occupation of road transport operator is granted only to undertakings which comply with the conditions provided by the European rules, namely: to have appointed a transport manager, to be of good repute and fulfill the financial criteria and the headquarters requirements. The undertakings are authorized by means of their registration with the National Electronic Register of Road Transport Undertakings. Unlike the previous regulation, in order to acquire the capacity of road transport operator, the undertakings shall no longer obtain a transport licence, but a Community licence.

As regards the requirement concerning the appointment of a transport manager, the latter shall be of good repute and hold a certificate of professional competence issued further to having passed an examination after undergoing the initial professional training. The thus certified transport managers are bound to undergo regular professional training courses in certain areas, as established by the European Regulations, finalized by an evaluation of the knowledge acquired. In addition, the transport managers are also bound to undergo continuous professional training courses, also finalized by an evaluation of the knowledge acquired.

GO No. 27/2011 provides a list of the undertakings which are exempted from the provisions on access to the occupation of road transport operator.

Own-account road transport is currently defined as road transport carried out for non-commercial and non-profit making purposes by a natural or legal person observing the conditions set out by the European rules. The rules on admission to the occupation of own-account road carrier are applied only to undertakings that carry out transport using road vehicles with an authorized maximum aggregate weight, including trailer, which exceeds 3.5 tones, and/or road vehicles intended for transport of more than 9 persons, including the driver, or road vehicles moving empty.

In order to carry out own-account road transport, undertakings should be registered with the National Electronic Register of Own-Account Road Transport Undertakings. Such undertakings shall receive an own-account road carriers' certificate provided that they fulfill the conditions related to good repute and

professional competence, as set out under the special rules adopted by the Ministry of Transportation and Infrastructure. In addition, such undertakings shall also appoint a transport manager.

GO No. 27/2011 provides a list of undertakings that are exempted from the provisions on admission to the occupation of own-account road carrier.

Road haulage or passenger transport for hire or reward shall be carried out by road transport operators, based on a Community licence, using only vehicles on board of which there is, throughout the entire duration of transport, a certified copy of the Community licence, the transport document, and other documents specific to the type of transport performed.

The Community licence is issued for a period of 10 years and is kept at the headquarters of the undertaking. For the certified copies of the Community licence, the period of validity is no less than one year, without exceeding the period of validity of the Community licence.

In case of all road transport for hire or reward, either national or international, drivers must hold a certificate of professional competence acquired in accordance with the provisions of the national or European regulations.

Road passenger transport for hire or reward shall be carried out by road transport operators only by means of buses having on board, throughout the entire duration of transport, a certified copy of the Community licence and of the route licence accompanied by the traffic schedule or the transport document corresponding to the occasional services.

Road passenger transport for hire or reward is carried out subject to the same types of services as under the previous regulation, namely: regular services, special regular services and occasional services. Also, national road passenger transport for hire or reward by means of regular services is carried out only by buses equipped with a fiscal electronic cash register and a magnetic card reader that can convey data online.

As to own-account road transport, it is carried out by undertakings holding on board of their vehicles, throughout the entire duration of transport, a certified copy of the own-account road carriers' certificate, a document attesting that the transport is carried out for own account, as well as other documents specific to such type of transport, as provided by the regulations in force.

The own-account road carriers' certificate is issued for a period of 10 years and is

kept at the headquarters of the undertaking.

The legal framework of road transport related activities did not undergo any significant amendments, such activities being carried out by undertakings on the basis of the licence for road transport related activities, issued by the Ministry of Transportation and Infrastructure.

GO No. 27/2011 also contains detailed provisions on professional training and certification of specialist staff in road transport, with reference to certificates to be obtained by the persons involved.

The transitory provisions of GO No. 27/2011 provide that transport licences, own account road carriers' certificates and the certified copies thereof issued prior to 4 December 2011 shall remain valid until their expiry date. Also, the certificates of professional competence and/or the professional certifications issued prior to 4 December 2011 shall remain valid until their expiry date.

Repealed enactments

Government Ordinance No. 109/2005 on road transport

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