

**MONTHLY NEWSLETTER**

**AUGUST 2007**

For additional information,  
please contact:

**Ionut Zeche**  
Partner

---

Phone: +40 (31) 405 1017

Fax: +40 (31) 405 1018

E-mail: [izeche@mirus-group.eu](mailto:izeche@mirus-group.eu)

**Order no. 616/2007,  
issued by the Ministry  
Economy and Finance,  
published in the Official  
Gazette no.  
568/21.08.2007**

Order no. 616/2007 approves the Norms regarding VAT exemption provided by art. 143 (1) j), k), l) and m) from Fiscal Code and art. X and XI form the Agreement between Romania and USA regarding the status of the US forces in Romania, signed in Washington on 30th of October 2001, ratified by Law no. 260/2002. This order repeals the Ministry of Public Finance Order no. 2215/2006, the Ministry of Public Finance no. 507/2003 and the Ministry of Public Finance Order no. 292/2006. These new provisions enter into force beginning **1<sup>st</sup> of September 2007**

**Government Decision no.  
907/2007, published in the  
Official Gazette no.  
571/21.08.2007**

Government Decision no. 907/2007 repeals the Government Decision no. 164/2006 that exempts citizen of: Argentina, Australia, Bolivia, Brasilia, Brunei Darussalam, El Salvador, Guatemala, Honduras, Israel, Mexico, Nicaragua, New Zealand, Panama and Paraguay; to obtain visa for stays in Romania that do not exceed 90 days in a six months interval. Decision no. 164/2006 is repealed since **21<sup>st</sup> of August 2007**.

**Order no. 680/2007,  
issued by the Ministry of  
Labor, Family and Equal  
Opportunities, published  
in the Official Gazette no.  
575/21.08.2007**

Order no. 680/2007 makes some amendments to the Norms of Law no. 19/2000 regarding the pension public system approved by Order no. 340/2001 issued by the ministry of labor. This mainly reflects the changes implemented by Law no. 250/2007, which amended Law no. 19/2000.

**Order no. 1039/2007,  
issued by the President  
of NAFA, published in the  
Official Gazette no.  
576/22.08.2007**

Order no. 1039/2007 approves list of inactive taxpayers and list of inactive taxpayers that have been re-activated. These lists are also published on the Ministry of Economy and Finance internet page at the section "taxpayer information".

**Order no. 662/2007,**  
**issued by the Ministry of**  
**Labor, Family and Equal**  
**Opportunities, published**  
**in the Official Gazette no.**  
**586/27.08.2007**

Order no. 662/2007 amends the procedure of the monthly return declaring the unemployment contribution for employees. The amendments apply beginning with the Statements that must be submitted for the month of June 2007. In this normative act is also comprised the new form to be used „*Declarație privind evidența nominală a asiguraților și a obligațiilor de plată la bugetul asiguraților pentru șomaj*”.

**Order no. 980/2007,**  
**issued by the Ministry of**  
**Economy and Finance,**  
**published in the Official**  
**Gazette no.**  
**600/30.08.2007**

Order no. 980/2007 makes some amendments to the Ministry of Economy and Finance order no. 487/2007 regarding the transitional measures, stages and terms of implementing the transfer of competency of administration of the excises by the National Customs Authority. According to this normative act the full transfer of competency in excise administration will be transferred to the National Customs Authority until the **1<sup>st</sup> of January 2008** (the term mentioned initially being 1<sup>st</sup> of April 2008). It is important to mention that this term is conditioned by the amendment of the Fiscal Procedure Code.

**Order no. 1182/2007,**  
**issued by the President**  
**of NAFA, published in the**  
**Official Gazette no.**  
**600/30.08.2007**

Order no. 1182/2007 makes some amendments to Order no. 708/2006, issued by the President of the National Agency for Fiscal Administration, regarding the conditions and possibility of suspending the fiscal inspection. As of 30<sup>th</sup> of August 2007, the fiscal inspection can be suspended also when it is registered the need to elaborate and to present a transfer pricing file in the case of taxpayers that have transactions with affiliated parties.

**Government Ordinance**  
**no. 47/2007, published in**  
**the Official Gazette no.**  
**603/31.08.2007**

Government Ordinance no. 47/2007 makes amendments to the following normative acts:

- 1) Fiscal Procedure Code;
- 2) Government Emergency Ordinance no. 28/1999;
- 3) Government Ordinance no. 75/2001 regarding the organizing the functioning of the fiscal record.

It is worthwhile mentioning that this normative act brings significant changes to the Fiscal Procedure Code as: change in provisions regarding the set off of fiscal debts, payment of taxes and level of fines applied for not fulfilling in time the legal requirements regulated by the fiscal legal framework.