

**MONTHLY NEWSLETTER**  
**OCTOBER 2007**

For additional information,  
please contact:

**Ionut Zeche**  
Partner

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Phone: +40 (31) 405 1017

Fax: +40 (31) 405 1018

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

**Order no. 1388/2007,**  
**published in the Official**  
**Gazette no.**  
**674/03.10.2007**

Order no. 1388 of the Economy and Finance Minister for approving the Methodological Norms regarding the procedure of collecting the social contributions paid by non-resident persons in the sole account pursuant to the foresights of the Emergency Writ no. 76/2007 regarding the special procedure of fiscal registration and payment of the social contributions.

**Law no. 273/2007,**  
**published in the Official**  
**Gazette no. 683/08.10.2007**

Law no. 273/2007 regarding the approval of Emergency Writ no. 19/2007 for modifying and completing Law no. 19/2000 concerning the pension public system and other social security rights.

**Order no. 1415/2007, issued**  
**by the President of the**  
**National Agency for Fiscal**  
**Administration, published in**  
**the Official Gazette**  
**no. 700/17.10.2007**

Order no. 1415/2007 approves the fact that the registration of the service agreements and other type of agreements concluded between Romanian legal persons and non-resident legal or individual persons will be done by submitting a declaration called "Declaration of registering initial/additional contracts concluded with non-resident persons".

**Emergency Writ no.**  
**102/2007, published in**  
**the Official Gazette**  
**no. 689/10.10.2007**

Emergency Writ for modifying and completing Accountancy Law no. 82/1991.

**Order no. 1503/2007, issued**  
**by the Ministry of Economy**  
**and Finance, published in**  
**the Official Gazette**  
**no. 697/16.10.2007**

Order no. 1503/2007 approves the mutation of the Instructions for Applying the exemption of value added tax for the operations forecasted in art. 143 (1) letter a)-i), art. 143 (2) and art. 1441 from Law no. 571/2003 regarding the Tax Code, with the subsequent modification and completion, assented by Order no. 2222/2006 of the Finance Minister.

**Emergency Writ no. 106/2007, published in the Official Gazette no. 703/18.10.2007**

Emergency Writ no. 106/2007 makes some amendments to the Law no. 571/2003 regarding the Tax Code which modifies some of the articles comprised in the following Titles : Title II (Corporation Tax), Title III (Income Tax), Title V (Income Tax for the non-residents), Title VI (VAT), Title VII (Excises and other special taxes).

**Emergency Writ no. 109/2007, published in the Official Gazette no. 706/18.10.2007**

Emergency Writ no. 109/2007 makes amendments to Law no. 200/2004 regarding the recognition of the diplomas and professional qualifications for the regulated occupations in Romania.

**Decision no. 1195/2007, published in the Official Gazette no. 697/16.10.2007**

Decision no. 1195/2007 approves the mutation of the Methodological Norms for applying Law no. 571/2003 regarding the Tax Code approved by Government Decision no. 44/2004.

**Emergency Writ no. 112/2007, published in the Official Gazette no. 710/22.10.2007**

Emergency Writ no. 112/2007 makes some amendments to the Law no. 411/2004 regarding the private pension funds and Law no. 204/2006 regarding the optional pension funds.

**Order no. 1646/2007, issued by the Economy and Finance Minister, published in the Official Gazette no. 710/22.10.2007**

Order no. 1646/2007, issued by the Economy and Finance Minister, approves the Procedure of refunding the sums representing individual social insurance contribution withheld from the insured, paid "n plus of the maximum limit granted by Law no. 19/2000 regarding the public pension funds and other social insurance rights, of a length period of "n which was used as a maximum limit for the assessment base calculated".