

LEGAL UPDATE - NOVEMBER 02ND - 08TH, 2015

Romanian Government Emergency Ordinance no. 54/2015 regarding some measures in education entered into force on November 06th, 2015. We mention below several regulated issues:

- Art. 2 of Government Emergency Ordinance no. 83/2014 on staff salaries paid from public funds in 2015 and other measures in public costs shall be completed as follows:
 - from December 1st, 2015, the amount of the basic salaries of teaching staff and teaching assistants in education shall be increased by 15 % compared to the level granted for November 2015;
 - from December 1st, 2015, the amount of the basic salaries for non - teaching staff in the units of state pre - university education, units related to state pre-university education, the institutions of higher education and in the university central libraries shall be increased by 15 % compared to the level granted in November 2015. For these provisions shall benefit both the ministry staff, the staff from institutions and units under the management or coordination of the Ministry of Education and Scientific Research, the Romanian Agency for Quality Assurance in Higher Education, as well as non-teching staff from the county school inspectorates/ Bucharest;
 - from December 1st, 2015, the amount of bonuses, allowances and of other elements of pay system which do not form part, according to the law, of the basic salary for persons referred to above, shall be increased by the same percentage of 15% compared to the level granted for November 2015, in so far as the staff operates under the same conditions.
- From the date of the entry into force of the Emergency Ordinance, for the position of director in the higher education, the management allowance shall be established at the level provided for by the legislation in force for the position of general administrative director.

Romanian Government Emergency Ordinance no. 52/2015 amending and supplementing Law no. 307/2006 on fire safety entered into force on November 05st, 2015. We mention below several regulated issues:

- Law no. 307/2006 on fire safety is amended and supplemented as follows:
 - the administrator of the institution has the obligation to ensure the identification, evaluation and implementation of the fire safety measures according to the established criteria. He also has the obligation to apply for and obtain the permits and the authorizations of fire security, as provided by law, and to ensure compliance with the conditions on which is based their issue.
 - The Emergency Ordinance amends art. 46 of Law no. 307/2006 in the direction in which, the contravention and application of sanctions provided for in art. 44, shall be made by the prevention inspection and other departments and units within the structure or subordinated

to General Inspectorate, at central level, and by prevention inspections within inspectorates, at local level.

- By way of derogation from the provisions of art. 32 (3) of Government Ordinance no. 2/2001 regarding the legal regime of contravention, approved with amendments and additions by Law no. 180/2002, as amended and supplemented, the complaint against the summons of contravention and application of sanction, does not suspend enforcement of the complementary sanction imposed under art. 44 pt. VI.

Romanian Government Emergency Ordinance no. 50/2015 amending and supplementing Law no. 227/2015 regarding the Fiscal Code and Law no. 207/2015 regarding the Fiscal Procedure Code will enter into force on January 01st, 2016. We mention below several regulated issues:

- Law no. 227/2015 regarding the Fiscal Code is amended as follows:
 - according to art. 15 (1) b) in the case of education institution and higher education institutions, private, accredited, and those authorized, in the calculation of fiscal result shall be considered non-taxable revenues the revenues used in the current year or in the subsequent years, according to legal provisions in the field of national education;
 - according to art. 43 (2) the tax on dividends shall be determined by applying a tax rate of 5% on gross dividend paid to a Romanian legal persons;
 - art. 47 c) shall be amended in the direction in which micro - enterprise must achieve income which does not exceed the equivalent in RON of 100,000 Euros.
 - art. 51 shall be amended, in the direction in which the tax rate for micro - enterprises are: 1% for micro - enterprises that have more than 2 employees including; 2% for micro - enterprises that have an employee; 3% for micro - enterprises that does not have employees.
- Law no. 207/2015 regarding the Fiscal Procedure Code is amended and supplemented as follows:
 - art. 138 (5) shall be amended, in the direction in which documentary prior fiscal verification shall be performed with notification of the individual;
 - according to art. 167 (12) negative amount of value added tax included in the deduction of value added tax for the period prior to the date of opening of insolvency procedure shall be compensated in accordance with the provisions of art. 167 with tax obligations of the debtor born before the initiation of the procedure.

Romanian Parliament Law no. 246/2015 regarding the recovery and resolution of insurers entered into force on November 05th, 2015. We mention below several regulated issues:

- the law establishes rules and procedures regarding the recovery and resolution of insurers Romanian legal persons;
- in exercising its attributions arising from law in relation with the insurer, the Financial Supervisory Authority shall take into account the nature, scale and complexity of work performed, shareholding structure, legal status, risk profile, size and degree of interconnection of it with other financial institutions or financial system in general.

Government Ordinance no. 915/2015 establishing criteria for stopping operation or use of constructions or improvements determined by serious violation of security requirement to fire safety regarding endangering life of the occupants and intervention forces, not ensuring the stability of supporting elements, respectively the limitation of fire and smoke spread within building and neighborhood entered into force on November 04th, 2015. We mention below several regulated issues:

- situations in which it is applied the complementary measure of stopping operation or use of constructions or improvements, authorized in terms of fire safety, with area bigger than 200 square meters, having destination of trade, culture or tourism;
- situations in which it is applied the complementary measure of stopping operation or use of constructions or improvements which do not have authorization to fire security, in accordance with the provisions of the law, and which have area bigger than 200 square meters, having destination of trade, culture or tourism;
- stopping operation or use of constructions or improvements shall be carried out until obtaining the authorization of fire safety.