

LEGAL UPDATE - DECEMBER 14TH - 20TH, 2015

Decision no. 745/2015 of the Constitutional Court regarding the admission of unconstitutionality of art. 21 of Law no. 72/2013 on measures to combat late payment obligations in the execution of some sum of money emanating from contracts concluded between professionals and between them and the contracting authorities entered into force on December 18th, 2015. We mention below several regulated issues:

- The object of the exception of unconstitutionality is art. 21 of Law no. 72/2013 on measures to combat late payment in the obligations of money due under contracts concluded between professionals and between them and the contracting authorities, regarding the legislative provision "*with the exception of art. 15*".
- The Court note that the legal situation generated by the signing contract, which includes the effects intended by them, it is, from the perspective of the determination of the law applicable in the case of a conflict of laws in the time, a *facta praeterita*, being consumed at the time of conclusion of the contract. These contracts can be applied in terms of nullity, only the law in force at the time of their conclusion, provisions that survive even after the entry into force of the new law.
- The Constitutional Court admitted the exception of unconstitutionality and found that the phrase "*except to art. 15*" contained in the provisions of art. 21 of Law no. 72/2013 are unconstitutional.

ANAF Order no. 3635/2015 regarding the approval of the procedure for submission to the tax authority the document of certification issued by tax consultant, as well as the procedure on exchange of information between the National Agency for Fiscal Administration and the Chamber of Tax Consultants entered into force on January 1st, 2016. We mention below several regulated issues:

- The procedure applies to taxpayers who opt for certification by a tax consultant of the tax returns, including supplementary, amending tax declarations, prior to submitting them to the tax authority.
- Note of certification is submitted by the tax consultant, under the agreement given by the taxpayer holder of the certified declaration for submission to the tax authority.
- The Order also provides the content of the certification mark and the method of submission.