

LEGAL UPDATE - OCTOBER 19TH - 25TH, 2015

ÎCCJ Decision no. 22/2015 regarding the examination of the request made by the Court of Appeal Pitesti - Ist Civil Section in case no. 3738/90/2013 and by the Court of Appeal Bucharest - VIIth Section of cases regarding labour conflicts and social insurance in the cases no. 30398/3/2013 and no. 27255/3/2013 entered into force on October 22nd, 2015. We mention below several regulated issues:

- Matters of law raised by the holders of the three complaints relate to the interpretation and application of the provisions of art. 52 and 53 of Law no. 263/2010, with subsequent amendments and additions and in relation to the provisions of Annex no. 5 to this law, relating to the determination of the standard retirement age, in order to enter to the limit age for retirement pension, as well as the provisions of art. 53 (3) and art. 95 (1) concerning the determination of the complete contribution of those retiring under this law and benefit by the reduction of the limit age for retirement.
- Regarding the first question of law it is found that concerns the situation of persons submitting requests for retirement after the entry into force of Law no. 263/2010, with subsequent amendments and additions, and which benefit by the reduction of the limit age for retirement.
- The second question of law regards how to determine the complete contribution of those retiring under this law and benefit by the reduction of the limit age for retirement prior to January 2015, when the subscription stage have reached the maximum stipulated by the law.
- In the interpretation and application of the provisions of art. 53 (3) and art. 95 (1) of Law no. 263/2010 concerning unitary system public retirement, with subsequent amendments and additions and in relation to the provisions of Annex no. 5 to this law, the complete contribution of those retiring under this law and benefit by the reduce of the limit age for retirement is determined in accordance with Annex no. 5 according to the birth date of the insured.

MTS Order no. 673/2015 regarding the approval of the Procedure and conditions for the authorization of participation and organization by the national sports federations to international sports competitions entered into force on October 21st, 2015. We mention below several regulated issues:

- Annex Order provides, among other things, the following issues:
 - the documentation required to obtain prior approval by the Ministry of Youth and Sports, the national sports federations candidature for the organization in Romania of some official sports competitions - world, European and regional championships;
 - the documentation required to obtain the authorization for the organization, deployment on the territory of Romania to world, European and regional championships and participation of the representatives;

- the documentation required to obtain the authorization for the organization, deployment and participation on the territory of Romania to world, European and regional championships and participation of the representatives;
- the documentation required to obtain the authorization for the participation of national representatives to world, European and regional competitions organized abroad.

Romanian Government Emergency ordinance no. 44/2015 on granting fiscal facilities entered into force on October 21st, 2015. We mention below several regulated issues:

- Emergency Ordinance stipulates the conditions which must be cumulative fulfilled for the cancelation of:
 - late payment penalties and a part of 54,2 % of interest, associated with the main liabilities related to general consolidated budget, outstanding at September 30th 2015 inclusive, and administered by the National Agency for Fiscal Administration;
 - late payment penalties and a part of 54,2 % of interest, associated with the difference in liabilities declared by taxpayers through amendment statement that corrects the main liabilities with outstanding prior to September 30th 2015, including the ones administered by the central fiscal authority;
 - late payment penalties and a part of 54,2 % of interest, associated with the main liabilities with terms of payment until September 30th 2015 inclusive and paid until this date, administered by the central fiscal authority;
 - late payment penalties and a part of 54,2 % of interest, associated with the main liabilities administrated by the central fiscal authority with payment terms until September 30th 2015 inclusive, and individualized in the imposing decisions issued following a fiscal inspection in progress at the time of the entry into force of the Emergency Ordinance.
- Within 30 days from the date of entry into force of Emergency Ordinance, it is approved the application procedure:
 - by order of the Minister of Public Finance, on the proposal of the President of National Agency for Fiscal Administration, in the case of claims administrated by the central fiscal authority;
 - by order of the head of the institution or public authority, in the case of liabilities individualized in enforceable titles sent for recovery to central fiscal authority.