

LEGAL UPDATE - JANUARY 18TH-24TH, 2016

MS and CNAS Order no. 43/8/2016 on amending and supplementing the Norms for the application of Government Emergency Ordinance no. 158/2005 regarding leave and social health insurance allowances, approved by Ministry of Health and President of the National Health Insurance no. 60/32/2006 entered into force on January 20th, 2016. We mention below several regulated issues:

- The provisions of art. 11 (1) a) of the Detailed rules for the application of the provisions of the Emergency Ordinance no. 158/2005 shall be completed in the direction in which, in the situation in which the resulting amount in addition is large and after it has been compensated by the obligation to pay resulting from the annual tax decision or obligation or with the obligation/payment obligation in the future, the resulting amount of the difference may be refunded on demand.
- It is introduced art. 17¹ that, by exception from provisions of art. 17 (4), certificates of sick leave may be granted at a later date, but no later than 90 days, for people whose state of health was severely affected following the tragic occurrence in the club Collective in Bucharest on October 30th, 2015.
- According to art. 32, persons insured under temporary disability who have received treatment abroad for conditions that can be treated in the country, benefits from medical leave; sick leave certificates issued by the doctor, endorsed by public health departments in by documents translated and authenticated at a later date, but no later than 15 days after return home.

ANAF Order no. 90/2016 for the approval of the content of the application for payment rescheduling and supporting documents attached, as well as the Procedure for the application of the payment rescheduling by the central fiscal authority entered into force on January 20th, 2016. We mention below several regulated issues:

- Order approves the application for payment rescheduling and supporting documents attached, provided for in Annex no. 1, as well as the procedure for the application of the payment rescheduling by the central fiscal authority, provided for in Annex no. 2.
- Application procedure for granting payment rescheduling by the central fiscal authority provides, inter alia, the tax body responsible for settling claims for payment facilities, the contents of the tax certificate issued for the purpose of payment facilities for tax liabilities.
- Also, are covered, the procedure for approval issuance principle agreement or decision rescheduling of tax obligations and the decision to postpone the payment of interest on arrears and penalties for failure to declare or the decision to reject the application for rescheduling payment of tax obligations, issuance procedure decision rescheduling of tax liabilities and deferred payment decision of late payment penalties and penalties for failure to declare.

Law no. 14/2016 of the Romanian Parliament approving Government Ordinance no. 25/2014 on the employment and deployment of foreigners in Romania and amending and supplementing certain acts on aliens in Romania will enter into force on January 24th, 2016. We mention below several regulated issues:

- Law approves Government Ordinance no. 25 of 26 August 2014 on the employment and deployment of foreigners in Romania and amending and supplementing certain acts on aliens in Romania.
- The ordinance regulates, among other things, issues concerning the employment of foreigners in Romania, employment of foreigners as permanent workers, employment of foreigners as workers in training.

MFP Order no. 4146/2015 for the approval of the Rules regarding the application of the Value Added Tax exemption provided for in Art. 294 (1) j), k), l), m) and n) of Law no. 227/2015 regarding the Fiscal Code and in Art. X and XI of the Agreement between Romania and the United States regarding the status of the US forces in Romania, signed in Washington on October 30th, 2001, ratified by the Law no. 260/2002 entered into force on January 18th, 2016. We mention below several regulated issues:

- Order approves the Rules regarding the application of the Value Added Tax exemption provided for in Art. 294 (1) j), k), l), m) and n) of Law no. 227/2015 regarding the Fiscal Code and in Art. X and XI of the Agreement between Romania and the United States regarding the status of the US forces in Romania, signed in Washington on October 30th, 2001, ratified by the Law no. 260/2002, provided in the Annex which forms an integral part of the Order.
- Certificates of Value Added Tax exemption issued under the provisions of the Order of the Minister of Public Finance no. 2.389/2011 for the approval of the Rules concerning the application of the Value Added Tax exemption provided for in Art. 143 (1) j), j¹), k), l) and m) of Law no. 571/2003 regarding the Fiscal Code and in Art. X and XI of the Agreement between Romania and the United States regarding the status of the US forces in Romania, signed in Washington on October 30th, 2001, ratified by the Law no. 260/2002, with subsequent amendments and supplements, shall remain valid and be retained.

ASF Norm no. 1/2016 amending and supplementing the Authority of financial supervision Norm no. 23/2014 on compulsory insurance of civil liability for damages caused by vehicle accidents entered into force on January 22nd, 2016. We mention below several regulated issues:

- According to art. 20 (8), in the case of vehicles for which, due to technical or legal limitations, there is no possibility to travel outside Romania, the RCA insurers issue only the RCA insurance policy, without including the component Green Card.
- According to art. 21 (61), for each segment the RCA insurer shall use sufficient historical data in order to perform a relevant calculation from statistics point of view; in the situation in which the RCA insurer does not have sufficient historical data for each segment, it must use the historical data available from other sources, in relation to the market in Romania or to the European Union market.

Decision no. 11/2016 of the Romanian Government on the establishment of the commissions of insolvency at the central and territorial level provided by Law no. 151/2015 on the insolvency procedure of the natural persons entered into force on January 22nd, 2016. We mention below several regulated issues:

- The Decision regulates issues regarding the establishment of the Commission of insolvency, the conditions that must fulfill the person who can be a member or alternate of the Commission of insolvency, the situations in which the mandate of a committee member is ceased, the conduct of the meetings of the insolvency commission, the powers of the president of the insolvency commission, of the commission and of the technical apparatus, both at central and local level.

Ordinance no. 1/2016 of the Romanian Government amending and supplementing Law no. 290/2004 concerning the criminal record entered into force on January 23rd, 2016. We mention below several regulated issues:

- At art. 29 shall be Introduced two new paragraphs which provide that, diplomatic missions and consular offices of Romania may issue, at the reasoned request of the persons abroad, after completing the necessary verifications in the data bases, certificates showing the results of the checks. The certificates have legal value of a criminal record, shall be used exclusively abroad, shall be issued no later than 10 days from the date of application and shall be valid for 6 months from the date of their issue.
- According to art. 36, notifications concerning the data to be entered in the criminal record or provisional noted in the police records, the applications necessary to obtain certificates and the copies of the criminal record and certificates referred to in art. 29, as well as documents issued shall be written on the standard forms, in accordance with the model established by Government decision.