

## LEGAL UPDATE - NOVEMBER 23<sup>RD</sup> - 29<sup>TH</sup>, 2015

**MFP Order no. 3831/2015 for the approval of the Procedure for the application of the provisions of Government Emergency Ordinance no. 44/2015 on granting tax facilities in the case of debts administrated by the central fiscal authority**, entered into force on November 23<sup>rd</sup> 2015. We mention below some of the issues covered:

- The Procedure shall apply for the liabilities administered by the National Agency for Fiscal Administration, as well as for those set by other specialized directorates within the Ministry of Public Finances and which, according to the law, shall be submitted for recovery to National Agency for Fiscal Administration.
- Order regulates the subject of tax facilities, the procedure for granting the deferred payment, the procedure for granting the cancellation of accessory liabilities, the procedure for granting the cancellation of the payment in the case of taxpayers who benefit from the payment schedule.

**ICCJ Decision no. 22/2015 examining the appeal in the interests of the law declared by the General Prosecutor of the Prosecutor's Office of the High Court of Cassation and Justice concerning the interpretation and application of the provisions of art. 141 of Law no. 53/2003 - Labor Code, republished, with subsequent amendments and additions, related to art. 8 of Government Ordinance no. 99/2000 on trading products and services to market, republished, with subsequent amendments and additions, respectively if the action of the employer to conduct retail of non-food products at the point of work in trade centers, in public holidays provided for in art. 139 (1) of Labor Code, republished, with subsequent amendments and additions, brings together the constitutive elements of the offense referred to in art. 260 (1) g) of the same code, when the employer has fulfilled its obligations referred to art. 142 of this decree**, entered into force on November 24<sup>th</sup> 2015. We mention below some of the issues covered:

- Through the appeal in the interests of the law it is showed that in the judicial practice there is no judicial point of view on the interpretation and application of the provisions of art. 141 of Law no. 53/2003 - Labor Code, related to art. 8 of Government Ordinance no. 99/2000.
- In the interpretation and application of the provisions of art. 141 of Law no. 53/2003 - Labor Code, related to art. 8 of Government Ordinance no. 99/2000, the Court establish that the act of the employer to conduct retail of non-food products at the points of work in trade centers, in public holidays provided for in art. 139 (1) of Law no. 53/2003, do not bring together the constitutive elements of the offense referred to in art. 260 (1) g) of this law, when the employer has fulfilled its obligations laid down in art. 142 of the same law (compensation of free time properly in the following 30 days and if, for justified reasons, shall not be given days off, the employees shall be entitled, for work performed in the public holidays, an increase to the basic

salary that can not be less than 100% of the basic salary for the work performed in normal working hours).

**ANAF Order no. 2963/2015 approving the Procedure for the application of the Central Fiscal Commission Decision no. 2/2015, approved by Minister of Public Finance Order no. 837/2015, as well as the model and content of form 602 „Affidavit for exemption from health insurance contribution of the natural persons who make revenues from renting or leasing property”,** entered into force on November 24<sup>th</sup>, 2015. We mention below some of the issues covered:

- Order approves the procedure for the application of the provisions of Central Fiscal Commission Decision no. 2/2015, approved by Minister of Public Finance Order no. 837/2015, provided in Annex no. 1.
- Order approves the model and content of form 602 "Affidavit for the exemption from health insurance contribution payment of natural persons who make revenues from renting or leasing property", code 14.13.03.04, provided in Annex no. 2.
- Form 602 shall be completed and submitted in accordance with the instructions provided in Annex no. 3.

**MMFPSPV Order no. 2196/513/2015 amending and supplementing Classification of occupations in Romania - occupation level (six characters), approved by the Minister of Labor, Family and Social Protection and the President of National Statistics Institute Order no. 1.832/856/2011,** entered into force on November 27<sup>th</sup>, 2015. We mention below some of the issues covered:

- Classification of occupations in Romania - occupation level (six characters) is amended and supplemented with new occupations practiced in the national economy, as follows:
  - it is moved the occupation „leader agent dogs of service” from the basic group 5414 - Workers in private security services in the basic groups 5419 - Workers in protection services unclassified into the previous basic groups and will have the code 541907;
  - it is moved the occupation „performer of sign - gesture language” from the basic group 2266 - Audiologists and speech specialists in the basic group 5169 - Personal service workers unclassified into the previous basic groups, shall be renamed "sign - gesture language interpreter worker" and will have the code 516913;
  - it is moved the occupation „operator non-destructive control for visual inspection” from the basic group 3257 - Inspectors in the field of environmental protection and occupational health, assimilated, in the basic group 3119 - Technicians in engineering sciences unclassified into the previous basic groups and will have the code 311943;
  - it is moved the occupation "forester" from the basic group 2132 - Consultants in agriculture, forestry and fisheries in the basic group 3143 - Technicians in forestry and will have the code 314310;
  - it is moved the occupation "ranger" from the basic group 2132 - Consultants in agriculture, forestry and fisheries in the basic group 3143 - Technicians in forestry and will have the code 314311.