

The list of inactive taxpayers and the list of reactivated taxpayers

In the Official Journal no. 137 as per 21 February 2008 it was published the Order no. 135/2008 for modifying the Order no. 586/2006 of the president of the National Fiscal Administration Agency regarding the approval of the list of inactive taxpayers and the list of reactivated taxpayers. In addition, in the Official Journal no. 144 as per 26 February 2008, Order 134/2008 for the approval of the list of inactive taxpayers and the list of reactivated taxpayers was published.

The 301 Special VAT return form

The Order 254/2008 for the approval of the new format and the content of 301 special VAT return form was published in the Official Journal no. 146 of 26 February 2008.

The competency of acknowledging the contraventions and of applying sanctions for not taking into consideration the measures for improving the contractual discipline

In the Official Journal no 154 as per 28 February 2008, the Order no. 527/2008 was published regarding the competent persons to acknowledge the contraventions and to apply the sanctions for not complying with the measures for improving the contractual discipline.

The Order refers to contraventions regulated by art. 10 of Law no. 469/2002 regarding some measures for improving the contractual discipline such as non payment in bad faith made by the debtor, not ensuring the pending liabilities situation and for continues to make payments such as bonuses, rewards and prizes granted to administrators or managers, as well as payments made for acquiring fixed assets or movable goods, in case of intentional non-compliance with the contractual obligations. The fines range between RON 10,000 and 30,000 according to the Law.

The assessment and application of the respective sanctions, falls on the persons within the fiscal control structures of the National Fiscal Administration Agency.

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