

Tax Flash

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ACCIDENTS AND PROFESSIONAL DISEASES FUND

Government Decision 2.269/2004 approving the methodological norms for computation of the contribution to the accidents and professional diseases fund

(Official Gazette 5 / 4 January 2005)

Starting 1 January 2005, the contribution is ranging from 0.5% to 4% applied on the total gross salary fund, depending on the risk class in which the taxpayer is situated. The risk class is computed at the level of each category in the CAEN classification, based on frequency indicators, including *inter-alia* frequency of professional illness, frequency of work accidents, etc.

For year 2005, the contribution is established at the level of each CAEN division based on statistical data from years 2001, 2002 and 2003. The Government Decision comprises the list of CAEN classifications and the applicable contribution for each division for year 2005.

Starting 1 January 2006, the contribution is determined by the risk class in which the taxpayer is situated, computed based on frequency indicators for the respective year. By 31 January of each year, the National Insurance House will communicate to the taxpayers the applicable contribution for the respective year.

The contribution is payable on the 25th of the month following the month for which salaries are paid.

This update is correct to the best of our knowledge and belief at the time of issue. It is, however, written as a general guide so it is recommended that specific professional advice is sought before any action is taken.

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REIMBURSEMENT OF OVERPAID AMOUNTS FROM THE STATE BUDGET

Order 1.899/2004 approving the procedure regarding the reimbursement of overpaid amounts from the State Budget and the computation of interest related to the amounts due to taxpayers in case the legal reimbursement term is exceeded

(Official Gazette 13 / 5 January 2005)

According to the present Order, reimbursement of overpaid amounts from the State Budget is performed based on a special application filled in by the taxpayer in this respect. The reimbursement is made within 45 days from the date of submission and registration of the application. Furthermore, the procedure details the list of necessary backup documentation required to sustain the reimbursement request and the information that needs to be mentioned in the reimbursement application.

Separately, the Order describes the procedure for the computation of the interest related to past due reimbursements. Interest is paid upon the request of the taxpayer and is set at the level of 0.06% per each day (i.e., the same level of interest applicable in case of late payment of budgetary debts).

INSURANCE AGAINST ACCIDENTS AND PROFESSIONAL DISEASES

Order 848/1.687/2004 approving the methodological norms for the application of Law 346/2002 regarding the insurance against accidents and professional diseases

(Official Gazette 22 / 7 January 2005)

Within 30 days from the publishing of the present Order, every employer must file an own liability statement to the territorial Insurance House within whose jurisdiction it is headquartered, stating the respective employer's object of activity (as defined in the CAEN classification), the number of employees, the salary fund as well as other information requested in this respect by the fiscal authorities.

Additionally, the Norms detail the insurance services related to work accidents and professional diseases. The respective services include:

- Medical rehabilitation and recovery of the work capacity;
- Rehabilitation and professional re-conversion;
- Indemnity for temporary work incapacity;
- Indemnity for temporary change of work place and indemnity for the cutback of working time;
- Compensation for integrity damaging;
- Compensations in case of death;
- Reimbursement of certain expenses.

REPORTS REFERRING TO PACKAGE WASTE

Order 880/2004 regarding the procedure for reporting data regarding package and package waste

(Official Gazette 55 / 17 January 2005)

Economical agents that produce/import packages are required to report certain data such as quantities of produced package, quantities of package used for packaging goods sold or distributed for free.

The reporting obligations are mandatory for economical agents that are producing/importing packages for selling purposes as well as for economical agents that are producing/importing packages used for packaging own products.

The reporting data must be submitted to the territorial authority for environmental protection by the 25th of February each year for the previous year.