LAW
on preventing, discovering and sanctioning of the corruption acts

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LAW
on fighting tax evasion

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LAW
on declaring and control of the wealth of dignitaries, magistrates, civil servants and of certain persons with management position

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LAW
on urgency procedure for the prosecution and judgement of certain infractions of corruption

LAW

on preventing, discovering and sanctioning of the corruption acts*

CHAPTER I
General provisions

Art. 1. — The present law institutes measures for preventing, discovering and sanctioning of corruption acts and applies to the following persons:

a) who exercise a public position, irrespective of the way in which they were invested, within public authorities or public institutions;

b) who fulfil, permanently or temporarily, according to law, a position or a task, to the extent to which they participate in decisions-making, or they can influence them, within public services, autonomous régies, trading companies, national companies, national societies, cooperative units or other economic units;

c) who carry out control duties according to the law;

d) who grant specialized assistance to the units stipulated in let. a) and b), to the extent to which they participate in the taking of decisions or can influence them;

e) who, irrespective of their capacity, achieve, control or grant specialized assistance, to the extent to which they participate in the decision-making or can influence them, with regard to operations that involve capital circulation, banking, hard currency exchange or credit operations, investment operations in stock exchanges, in insurance, in mutual investment or regarding the bank accounts or those assimilated to them, domestic and international transactions;

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* The Law No. 78 of 8 May 2000 was published in the Official Gazette of Romania, Part I, No. 219 of 18 May 2000.

f) who have a management position in a political party or formation, in a trade union, in an employer's organization or in a non-profit society or foundation;

g) other natural persons than those stipulated in let. a) – f), under the terms stipulated by law.

CHAPTER II
Special rules of conduct for certain categories of persons, for the purpose of preventing corruption acts

Art. 2. – The persons stipulated in art. 1 are compelled to carry on the duties that are incumbent on them in exercising their functions, duties or tasks assigned to them, by strictly observing the laws and the rules of professional conduct, and to ensure the protection and the carrying out of the legitimate rights and interests of the citizens, without using their positions, duties or tasks received, for the obtaining for them or for other persons of money, goods or other undue advantages.

Art. 3. – (1) The persons stipulated in art. 1 let. a), as well as those that hold a management position, from directors included, and up, within the autonomous régies, national companies, national societies, trading companies in which the state or an authority of the local public administration is a shareholder, the public institutions involved in the carrying out of the privatization process, the National Bank of Romania, the banks in which the state is controlling stockholder, have the obligation to declare their assets under the terms of the Law No. 115/1996 on declaring and control of the assets of the dignitaries, magistrates, civil servants and of certain persons with management positions.

(2) The non-submitting of the declaration of assets by the persons stipulated in para (1) brings about the ex-officio opening of the control procedure of the assets under the terms of the Law No. 115/1996.

Art. 4. – (1) The persons stipulated in art. 1 let. a) and c) are obliged to declare, within 30 days from receipt, any direct or indirect donation or physical presents received in connection with the exercising of their functions or duties, with the exception of those that have a symbolic value.

(2) The provisions of the Law No. 115/1996 referring to the modality of submitting the declaration of assets applies accordingly also in the case stipulated in para (1).

CHAPTER III
Infractions

Section 1
Categories of infractions

Art. 5. – (1) In the meaning of the present law, *corruption infractions* are those infractions stipulated in art. 254–257 in the Penal Code, as well as infractions stipulated in special laws, as specific modalities of the infractions stipulated in art. 254–257 of the Penal Code, depending on the capacity of the persons that commit the acts or depending on against whom the deeds are committed or in relation to the activity domains where these are committed.

(2) In the meaning of the present law, *infractions assimilated to the corruption infractions* are the infractions, stipulated in art. 10–13.

(3) The provisions of the present law are applicable also the infractions mentioned in art. 17, which are in direct connection with the corruption infractions or with those assimilated to such infractions.

Section 2
Corruption infractions

Art. 6. – The infractions of bribe taking – stipulated in art. 254 in the Penal Code, of bribing – stipulated in art. 255 in the Penal Code, of receiving undue advantages – stipulated in art. 256 in the Penal Code and of intercession – stipulated in art. 257 in the Penal Code, are punished according to those texts of law.

Art. 7. – (1) The fact of bribe taking, stipulated in art. 254 in the Penal Code, if committed by a person who, according to law, has duties of finding or of sanctioning of the contraventions or of finding pursuit or judging the infractions, are sanctioned with the punishment

stipulated in art. 254 para 2 in the Penal Code regarding the committing of the infraction by an official with control duties.

(2) The deed of bribing carried out towards one of the persons stipulated in para (1) or towards an official with control duties is sanctioned with the punishment stipulated in art. 255 in the Penal Code, the maximum of which is increased by 2 years.

(3) The infractions of accepting undue advantages and intercession, if committed by one of the persons mentioned in para (1) and (2), shall be sanctioned with the punishment stipulated in art. 256 in the Penal Code, respectively in art. 257 in the Penal Code, the maximum of which shall be increased by 2 years.

Art. 8. – The provisions of art. 254 – 257 in the Penal Code also apply to the managers, directors, administrators and auditors of trading companies, national companies and societies, autonomous régies and to any other economic units.

Art. 9. – In the case of the infractions stipulated in the present section, if committed in the interest of a criminal organization, association or group or of one of their members or to influence the negotiations of international commercial transactions or the international exchanges or investments, the maximum of the punishment provided by law for such infractions shall be increased by 5 years.

Section 3

Infractions assimilated to corruption infractions

Art. 10. – The following deeds shall be punished by imprisonment from 5 to 15 years and the interdiction of certain rights, if committed for the purpose of obtaining for himself or for somebody else money, goods or other undue advantages:

a) the establishing, deliberately, of a reduced value, compared to the real market value, of the goods belonging to the economic units in which the state or an authority of the local public administration is a shareholder, committed during the privatization activity or on the occasion of a commercial transaction, or of the goods belonging to public authorities or public

institutions, during a selling activity of these, committed by those holding management, ruling or administration duties;

b) the granting of credits or subsidies by infringing the law or the crediting rules, non-following up, according to law or the crediting rules, of the contracted destinations of the credits or subsidies, or non-following up of the remaining credits;

c) the utilization of the credits or subsidies for other purposes than those for which they had been granted.

Art. 11. – (1) The deed of a person who, by virtue of his position, of the duty or of the task received, has the obligation to supervise, to control or to liquidate a private economic unit, to carry out for it any task, to mediate or facilitate the carrying on of certain commercial or financial operations by the private economic unit or to participate with capital to such economic unit, if the deed is of such nature as to bring him directly or indirectly undue advantages, shall be punished by imprisonment from 2 to 7 years.

(2) If the deed stipulated in para (1) has been committed within a period of 5 years from the cessation of the function, duty or task, it shall be punished by imprisonment from 1 to 5 years.

Art. 12. – The following deeds shall be punished by imprisonment from 1 to 5 years, if committed for the purpose of obtaining for himself or for somebody else money, goods or other undue advantages:

a) the carrying out of financial operations, as acts of merchant, incompatible with the position, duty or task which is carried out by a person or the conclusion of financial transactions, utilizing information obtained by virtue of the position, duty or task;

b) the utilization, in any modality, directly or indirectly, of information that are not meant for publicity or allowing the access of unauthorized persons to these information.

Art. 13. – The deed of a person who has a leadership position in a party or in a political formation, in a trade union or in a non-profit society or a foundation that uses its influence or authority for the purpose of obtaining for

himself or for somebody else money, goods or other undue advantages, shall be punished by imprisonment from 1 to 5 years.

Art. 14. – If the deeds stipulated in art. 12 and 13 are committed under the terms of art. 9, the maximum punishment stipulated by law shall be increased by 3 years.

Art. 15. – The attempt to the infractions stipulated in the present section is punishable.

Art. 16. – If the deeds stipulated in the present section constitute more severe infractions, according to the Penal Code or to some special laws, these are punished under the terms and with the sanctions established in those laws.

Section 4

Infractions directly connected to corruption infractions

Art. 17. – In the meaning of the present law, the following infractions are in direct connection with the corruption infractions or with infractions assimilated to them as stipulated by art. 10 – 13:

a) the concealment of goods originating in the commitment of an infraction stipulated in sections 2 and 3, as well as favouring the persons that committed such infraction;

b) the association for the purpose of committing an infraction stipulated in sections 2 and 3 or in let. a) of the present article;

c) the false and the use of forgeries committed for the purpose of hiding the perpetration of one of the infractions stipulated in sections 2 and 3 or committed for the achieving of the aim pursued by such an infraction;

d) the abuse in office against the public interests, committed for the achieving of the aim pursued through an infraction stipulated in sections 2 and 3;

e) the infractions of laundering money, stipulated under Law No. 21/1999 on preventing and sanctioning the laundering money, when the money, goods or other values originate in an infraction stipulated in sections 2 and 3;

f) the contraband with goods originating in the commitment of an infraction stipulated in sections 2 and 3 or committed for achieving the aim pursued by such crime;

g) the infractions stipulated in Law No. 87/1994 for the fighting of fiscal evasion, committed in connection with the infractions stipulated in sections 2 and 3;

h) the infractions of fraudulent bankruptcy and the other infractions stipulated by Law No. 31/1990 on trading companies, republished, with the subsequent modifications and completions, committed in connection with the infractions stipulated in sections 2 and 3;

i) the traffic with drugs, the non-observance of the firearms and ammunitions regime, the traffic of persons for the purpose of practicing prostitution, committed in connection with a crime stipulated in sections 2 and 3.

Art. 18. – (1) The infractions stipulated in art. 17 let. a)–d) shall be sanctioned with the punishment stipulated in the Penale Code for such crimes, the maximum of which shall be increased by 2 years.

(2) The infractions stipulated in art. 17 let. e) shall be sanctioned with the punishments stipulated in Law No. 21/1999 on the prevention and sanctioning of money laudering, the maximum of which shall be increased by 2 years.

(3) The infractions stipulated in art. 17 let. f) shall be sanctioned with the punishments stipulated in Law No. 141/1997 on the Customs Code of Romania, the maximum of which shall be increased, in the case of simple contraband, by 3 years, and in the case of qualified contraband, by 5 years.

(4) The infractions stipulated in art. 17 let. g) shall be sanctioned with the punishment stipulated in Law No. 87/1994 on fighting of fiscal evasion, the maximum of which shall be increased by 2 years.

(5) The infractions stipulated in art. 17 let. h) shall be sanctioned with the punishment stipulated in Law No. 31/1990, republished, the maximum of which shall be increased by 2 years.

(6) The infractions stipulated in art. 17 let. i) shall be sanctioned, as the case may be, with the punishment stipulated in art. 312, 279 or 329 in the Penal Code.

Section 5
Common provisions

Art. 19. – In the case of committing the infraction to which the present chapter refers, the money, assets and any other goods that were given in order to determine the committing of the infraction or to reward an infringer of the law or those obtained by committing the infraction, if they are not returned to the prejudiced person and to the extent that they do not serve to its compensation, shall be confiscated, and if the goods are not found, the convict shall be obliged to pay their equivalent in money.

Art. 20. – In the case in which a crime from among those stipulated in the present article was committed, the taking of protective measures is compulsory.

CHAPTER IV
Procedural provisions

Section 1
General provisions

Art. 21. – (1) The infractions stipulated in the present law as corruption infractions or as infractions assimilated to those or as infractions in direct connection with the corruption infractions, if they are flagrant, shall be pursued and judged according to the provisions of art. 467–479 in the Code of penal procedure.

(2) If the infractions stipulated in para (1) are not flagrant, the penal pursuit and the trial shall be carried out according to the ordinary law procedure.

Art. 22. – In the case of the infractions stipulated in section 2, chapter III, the penal pursuit shall be compulsorily carried out by the public prosecutor.

Section 2
Special provisions on discovering and pursuit of infractions

Art. 23. – (1) The persons with control duties shall be obliged to notify the organ of penal pursuit or, as the case may be, the organ for the ascertaining the commitment of infractions, authorized by law, with regard to any data from which indications result that an operation or an

illicit act has been carried out that could draw penal responsibility according to the present law.

(2) The persons with control duties are obliged, during the carrying out of the control act, to proceed to the ensuring and preserving the traces of the infraction, of the material evidence and of any means of proof that might assist the organs of penal pursuit.

Art. 24. – The persons stipulated in art. 1 let. e), who know of operations that involve the circulation of capitals or other activities, stipulated in art. 1, regarding amounts of money, goods or other values that are supposed to originate from crimes of corruption or assimilated to those, have the obligation to intimate the organs of penal pursuit or, as the case may be, the organs for the ascertaining of the commitment of the crime or the control organs authorized by law.

Art. 25. – (1) The carrying out in good faith of the obligations stipulated in art. 23 and 24 does not constitute an infringement of the professional or banking secret an does not draw penal, civil or disciplinary responsibility.

(2) The provisions stipulated in para (1) apply even if the investigation or the judging of the notified facts led to the not starting or cessation of the penal pursuit or acquittal.

(3) The anonymous intimations cannot be taken into consideration.

(4) The non-fulfillment by ill intention of the obligations stipulated in art. 23 and 24 represent crimes and are punished according to art. 262 in the Penal Code.

Art. 26. – The banking secret and the professional one are not opposable to the organs of penal pursuit, the judging instances or the Court of Audit.

Art. 27. – (1) When there are solid indications regarding the commitment of one of the crimes stipulated in the present law, for the purpose of gathering proofs or of indentifying the culprit, the public prosecutor may order, for a period of at most 30 days:

a) the putting under surveillance of the banking accounts and of the accounts assimilated to them;

b) the putting under surveillance or under listening of the telephone lines;

c) the access to the informational systems;

d) the communication of authentic documents or under private signature of banking, financial or accounting documents.

(2) For solid reasons, the measures may be extended by the public prosecutor by motivated ordinance, each extension not exceeding 30 days.

(3) During the judgement the instance may order the extension of these measures by motivated conclusion.

Art. 28. – (1) By the present law, the Section for fighting corruption and organized criminality is set up, that shall operate within the Prosecutor's Office by the Supreme Court of Justice, as specialized structure in this domain, at national level.

(2) Similarly, by the present law, services are set up for fighting corruption and organized criminality within the prosecutor's offices by the courts of appeal and bureaus for fighting corruption and organized criminality within the prosecutor's offices by the courts, as specialized territorial structures in this domain. The activity of these services and bureaus shall be coordinated by the Section for fighting corruption and organized criminality, within the Prosecutor's Office by the Supreme Court of Justice.

(3) The Section for fighting corruption and organized criminality within the Prosecutor's Office by the Supreme Court of Justice, as well as the services and the bureaus stipulated in para (2) are carrying out, according to the Code of penal procedure and other special laws, the penal pursuit regarding the crimes of corruption stipulated in the present law, as well as the crimes committed under the conditions of organized crime. Similarly, the section leads and controls the activities carried out by the organs of the police and other organs involved in discovering and penal pursuit of such crimes, supervising that the documents completed by these organs be effected by observing the legal provisions.

(4) For the purpose of effecting with celerity and throughness the activities of discovering and pursuit of the crimes of corruption and of the crimes assimilated to them, stipulated in the present law, at the request of the general public prosecutor of the Prosecutor's Office by the

Supreme Court of Justice, the organs that have equal legal competencies in the discovery and pursuit of these crimes, shall delegate, for one year, the necessary number of persons specialized in this field, in order to carry out, under the direct leadership, the supervision and direct control of the public prosecutors in the Section for fighting corruption and organized criminality within the Prosecutor's Office by the Supreme Court of Justice, the trial documents conferred by law.

(5) For the clarifying of certain technical problems of specialty, there may function, under the terms of para (4), by the Section for fighting corruption and organized criminality within the Prosecutor's Office by the Supreme Court of Justice, specialists in the financial, banking, customs or in other similar fields.

(6) The provisions of para (4) and (5) apply accordingly also in the case of specialized structures in the field of corruption and organized criminality, which functions at territorial level.

(7) The Section for fighting corruption and organized criminality within the Prosecutor's Office by the Supreme Court of Justice, as well as the corresponding territorial structures, shall also carry out operations of centralizing, analyzing and turning to good account the data and information held by them or received from the other organisms involved in the fight against corruption and organized criminality, thus setting up a bank data in the field of the deeds of corruption and of organized criminality.

(8) The structure, as well as the personnel and positions establishment of the Section for fighting corruption and organized criminality within the Prosecutor's Office by the Supreme Court of Justice, of the territorial specialized services and bureaus shall be established under the terms of Law No. 92/1992 on judicial organization, republished, with the subsequent modifications.

Art. 29. – (1) For the trial of the crimes of corruption and of assimilated crimes, provided by the present law, specialized panels of judges may be set up, according to

art. 15 in Law No. 92/1992 on judicial organization, republished, with the subsequent modifications.

(2) The persons stipulated in art. 28 para (4), (5) and (6) shall receive, besides the other pecuniary rights, an addition of 30% from the basic wages.*

Section 3
Common provisions

Art. 30. – The final judicial decision of sentencing or acquittal may be published in the central newspapers or, as the case may be, local, mentioned in the decision.

Art. 31. – The provisions of the present law are completed, with regard to the pursuit and judging, with the provisions of the Code of penal procedure.

CHAPTER V
Final provisions

Art. 32. – In the case of judicial documents concluded with the infringement of the provisions of the present law, the provisions of art. 14–22 in the Code of penal procedure are applicable.

Art. 33. – Any provision contrary to the present law is abrogated.

* The article 29 para (2) was modified by the Ordinance of the Government of Romania No. 83 of 29 August 2000, published in the Official Gazette of Romania, Part I, No. 425 of 1 September 2000.

LAW

on fighting tax evasion*

CHAPTER I
General provisions

Art. 1. – Tax evasion is the avoiding by any means, totally or in part, from the payment of taxes, duties and other amounts owed to the state budget, local budgets, the state social insurance budget and the outside the budget special funds by the natural and legal, Romanian or foreign persons further on called *taxpayers*.

Art. 2. – The carrying out of permanent or temporary activities, generating taxable income, may take place only on the basis of an authorization issued by the competent body or of another ground provided by law.

Art. 3. – The taxpayers have the obligation, within 5 days from registration, to declare to the revenue authority on the radius of which they have their headquarters, the data in connection with their sub-units constituted in branches, subsidiaries, points of work, warehouses, shops and any other places in which income generating activities are carried on, the banks and banking accounts in lei and in foreign exchange, irrespective of the place where they operate, whether domestically or abroad.

Likewise, the taxpayers have the obligation to declare to the control body the taxable goods or assets stored in other places than those stipulated in para. 1.

The declaring of the head offices of the sub-units stipulated in para. 1, on the territory of the country, is made at the territorial revenue authority where these operate.

Any change occurred in connection with the data stipulated in this article shall be notified to the competent revenue authorities within 15 days from the date it took place.

* The Law No. 87 of 18 October 1994 was published in the Official Gazette of Romania, Part I, No. 299 of October 24, 1994.

At the request of the control organs, the banks are obliged to inform of the existence of the accounts opened by the taxpayers.

Art. 4. – The taxpayers are obliged to record the income and expenses made out of the carried out activities, by drawing up registers or any other documents stipulated by law.

Art. 5. – The taxpayes are obliged to declare with sincerity the income achieved, the movable and immovable goods owned or obtained under any legal title, as well as other values that generate titles of fiscal debt.

When law does not provide the obligation to submit a return of income, the taxpayers are responsible for the correct calculation of the taxes and duties that they have to pay to the budget, under the terms stipulated by law.

Art. 6. – The natural and the legal persons who achieve income or hold movables or immovables or carry on activities subjected to taxes and duties are obliged to pay, in due time, the amounts owed to the state.

Art. 7. – The non-observance of the fiscal regulations in the customs field, by false declaration, under any form, of the values, or by avoidance of the goods from the customs operations, with a view of not paying the customs duties or of diminishing them or of other fiscal obligations, shall be sanctioned according to law.

Art. 8. – The fiscal-financial bodies within the Ministry of Finance and the subordinated territorial units, the Financial Guard and other persons authorized by law have the right to verify the taxpayers with regard to the observance by these of the legal provisions of organization and of the carrying on of the economic activities producing taxable income or the goods that are objects of taxes and duties.

The taxpayers have the obligation to allow the carrying out of the control and to put at the disposal of the control bodies all the accounting documents, the records and any other material or value elements requested, in view of finding out the reality of the taxable or chargeable objects or sources.

CHAPTER II

Infractions and penalties

Art. 9. – The refusal to submit to the control bodies established by law of the documents in proof and the book-keeping documents necessary for the establishing of the obligations towards the state is punishable by prison from 3 months to 2 years or by fine from 200,000 to 1,000,000 lei.

Art. 10. – The incomplete or inadequate drawing up of primary documents or of book-keeping or the acceptance of such documents, for the purpose of preventing the financial-accounting verifications for identifying the cases of tax evasion is punishable by prison from 6 months to 5 years and interdiction of certain rights or by fine from 1,000,000 to 10,000,000 lei.

Art. 11. – The avoidance of paying the taxes, duties and the contributions due to the state by non-recording certain activities, for which the law provides the obligation of recording, for the purpose of obtaining income, is pubishable by prison from 2 to 8 years and the interdiction of certain rights.

Art. 12. – The avoidance of paying the tax liabilities, totally or in part, by not declaring the taxable income, the hiding of the taxable or chargeable object or source, or the carrying out of any other operations in that regard is punishable by prison from 2 to 7 years and the interdiction of certain rights.

Art. 13. – The deed of not recording by accounting documents or other legal documents, totally or in part, the income achieved or of recording expenses that are not based on real operations, if they had as a result the non-payment or the diminishing of the tax, duty and contribution is punishable by prison from 6 months to 5 years and the interdiction of certain rights or by fine from 1,000,000 to 10,000,000 lei.

Art. 14. – The organizing or holding of double accounting records, by the manager of the unit or by other persons with financial-accounting duties, or the altering of the memories of the cash registres, marking devices or of other means of data storing, in view of diminishing the income subjected to taxation, duties and

contributions, is punishable by prison from 2 to 7 years and the interdiction of certain rights.

The destroying of accounting documents or of other documents or of the memories of cash registers, marking devices or of other means of data storing, for the purpose shown in para 1, is sanctioned with the punishment stipulated in that paragraph.

Art. 15. – The attempt to the infractions stipulated in art. 12 and 14 is punishable.

Art. 16. – The fictitious declaration made by the taxpayers or their representatives with regard to the headquarters of a trading company or its changing without the fulfilment of the obligations provided by law, for the purpose of avoiding the fiscal control, is punishable by prison from 2 to 7 years and the interdiction of certain rights.

CHAPTER III
Contraventions and sanctions

Art. 17. – The following deeds are contraventions, if not committed under such circumstances as to be infractions, according to penal law:

a) non-declaring, by the taxpayers, within the time stipulated by law, of the income and goods subjected to taxation, duties and contributions;

b) non-drawing up in due time and according to the legal provisions of the primary and accounting documents regarding the income achieved by the taxpayers;

c) wrong calculation of the taxes, duties and contributions, resulting in the diminishing of the value of the fiscal debt due to the state;

d) non-submitting by the taxpayers, at the request of the control bodies, of the supporting and accounting documents referring to the modality in which the tax liabilities were fulfilled;

e) the refusal to present to the financial-fiscal body the material goods subjected to taxation and duties, in view of establishing the veracity of the return of income and the reality of their recording;

f) non-withholding or non-payment, by the taxpayers, on whom such obligations are incumbent, according to law, on legal time, the taxes, duties and contributions that are achieved by stoppage at the source;

g) non-submitting the documents, reports and any other data in connection with the activity performed by the unit and the sub-units for which the taxpayers are responsible, requested by the financial-fiscal bodies, in view of knowing the financial-accounting reality in that units or sub-units, as well as the utilization, under other conditions than those stipulated by law, of the documents with special regime;

h) non-fulfilment, in due time, of the provisions stipulated in the control document concluded by the financial-fiscal bodies;

i) non-fulfilment of the obligations stipulated in art. 3 of the present law;

j) non-honouring, unjustifiably, by the banks or financial institutions in which the taxpayers have opened money availabilities accounts, of the fiscal debt titles issued by the competent bodies, for the forced pursuit of the taxes, duties and contributions not paid in due time, including the increases for the delay;

k) the avoidance of not paying the taxes, duties and contributions owed to the sate for the income achieved by carrying out unauthorized activities.

The contraventions stipulated in the present article shall be sanctioned as follows:

1. those from let. a), b) and k), by fine from 100,000 to 300,000 lei for natural persons and from 100,000 to 2,000,000 for legal persons;

2. those in let. c) and h), by fine from 100,000 to 300,000 for natural persons, while for the legal persons, by fine from 300,000 to 2,000,000 lei in the case of the deed stipulated in let. c) and from 600,000 to 2,000,000 lei in the case of the deed stipulated in let. h);

3. those in let. d), e) and i), by fine from 100,000 to 300,000 lei for natural persons and from 200,000 to 1,000,000 lei for legal persons;

4. those under let. f) and j), by fine from 100,000 to 500,000 lei for natural persons and from 300,000 to 3,000,000 lei for legal persons;

5. the deed under let. g), by fine from 100,000 to 300,000 lei for natural persons and from 600,000 to 2,000,000 lei for legal persons.

Art. 18. – In the case in which the taxes, duties and contributions owed to the state were diminished by infringing the fiscal provisions, the contravening persons shall pay, besides the unpaid taxes, duties and contributions, an amount equal to the difference of taxes, duties and contributions established by the control body.

If the control body finds that taxpayer has committed a new contravention within one year, it shall order the payment, besides the difference in taxes, duties and contributions established according to law, of an amount equal to the double of the differences found.

Art. 19. – In the case in which, as a result of committing an infraction or contravention, the taxes, duties and contributions owed cannot be established on the basis of the taxpayer's record, these shall be determined by the control body by estimation, using for that purpose any documents and information referring to the relevant activity and time period, including by comparison with similar activities and cases.

Art. 20. – The finding of the contraventions and the applying of the sanctions are made by the financial-fiscal control bodies from the Ministry of Finance and from the subordinated territorial units, by the Financial Guard and by other bodies authorized by law.

Art. 21. – The official report shall be sent in copy to the contravener by the control body that applied the sanction, within maximum 15 days from the day of its drawing up.

The complaint against the official report shall be solved by the court in the radius of which the contravention has been committed.

Art. 22. – The provisions of the present law shall be completed with the provisions of the Law No. 32/1968 on the establishing and sanctioning of contraventions, excepting art. 25–27.

CHAPTER IV

Final provisions

Art. 23. – The present law comes into force within 30 days from the date of its publication in the Official Gazette of Romania.

Art. 24. – Any provisions contrary to the present law are abrogated.

L A W

on declaring and control of the wealth of the dignitaries, magistrates, civil servants and of certain persons with management positions*

Art. 1. – The obligation for declaring the wealth is instituted for dignitaries, magistrates, civil servants and certain persons with management positions in autonomous régies, the State Property Fund, the National Bank of Romania and the banks with state capital, total or a majority, as well as the procedure for the control of their wealth in case there are sure proofs that some of the goods or assets were not legally obtained.

CHAPTER I
Declaration of the wealth

Art. 2. – The President of Romania, the deputies, the senators, the members of the Government, the state secretaries and undersecretaries, as well as those assimilated to them, the magistrates, the country and local councillors, the mayors, the civil servants that carry on their activity within the central or local public authorities, the members of the managing boards, and the persons who hold management positions, from directors, included, and up, within the autonomous régies of national or local interest, of trading companies with state majority capital, of the State Property Fund, of the National Bank of Romania, of the banks with state capital, total or of majority, are obliged to declare their wealth, under the terms of the present law.

Art. 3. – (1) The wealth declaration is made in writing, on own responsibility, and shall include the own goods, the common goods and those held in joint tenancy, as well as those of the children found under support, according to the model provided for in the annex that is an integral part of the present law.

(2) The wealth declaration shall be submitted within 15 days from the date of appointment of election to the position. In the case of eligible positions, that involve validation, the submitting of the declaration shall be made before the validation.

(3) The persons who exercise the positions stipulated in art. 2 shall submit the wealth declaration within 15 days from the date of the coming into force of the present law.

Art. 4. – (1) The President of Romania shall submit the wealth declaration to the president of the Constitutional Court.

(2) The presidents of the Chambers of the Parliament and the prime minister shall submit the wealth declaration to the President of Romania.

(3) The deputies and the senators shall submit the wealth declaration to the president of the Chamber they are part of.

(4) The members of the Government shall submit the wealth declaration to the prime minister.

(5) The civil servants and the persons with management positions as stipulated in art. 2 shall submit the wealth declaration to the public authority or, as the case may be, to the person who, according to the Constitution or the law, has issued the document of appointment to the position.

(6) The county and the local councillors, as well as the mayors shall submit the wealth declaration to the prefects.

(7) The public authority or the person entitled to receive and keep the wealth declaration shall issue a certificate acknowledging the receipt.

Art. 5. – (1) The wealth declaration is a personal and irrevocable document.

(2) The wealth declaration is confidential and cannot be consulted but in the cases and under the conditions stipulated by law.

Art. 6. – (1) The persons mentioned in art. 2 have the obligation, on the conclusion of their mandate or on

* The Law No. 115 of 16 October 1996 was published in the Official Gazette of Romania, Part I, No. 263 of 28 October 1996.

cessation of the activity, to submit a new declaration regarding the wealth they hold on that date.

(2) The declaration stipulated in para (1) shall also include the documents of alienation for good consideration or free of charge, made during exercising the mandate or of fulfilling the duties of the position, for the goods of value included in the declaration.

(3) The persons stipulated in art. 4 para (5) are obliged to bring the declaration up to date every 4 years.

(4) The non-submitting of the declaration for imputable reasons, within 15 days from ceasing the activity, leads to the opening ex officio of the control procedure.

CHAPTER II
Control of the wealth

Art. 7. – In the case in which between the declared wealth on the date of investiture or appointment to the position of the persons stipulated in art. 2 and that obtained during the exercising of the position obvious differences are noted and there are sure proofs that some goods or assets could not have been obtained out of the legal income achieved by the respective person or by other legal ways, the wealth is subjected to the control, under the conditions of the present law.

A. ***Investigation commission***

Art. 8. – (1) By each court of appeal, an investigation commission shall function, made of:

– two judges from the court of appeal, designated by its president, of whom one shall have the capacity of president;

– a public prosecutor from the prosecutor's office that operates by the court of appeal, designated by the first public prosecutor of that prosecutor's office.

(2) The president and the members of the investigation commission are designated for a period of 3 years. For the same period and by the same persons three substitutes shall be designated, who shall replace the titulars in case these, for legal reasons, will not be able to

take part in the proceedings of the investigation commission.

(3) The investigation commission has a secretary designated by the president of the court of appeal out of the court clerks of that instance.

Art. 9. – (1) The investigation commission shall start the control activity as soon as it shall be intimated by an investigation request.

(2) The investigation request may be made by:

a) the first public prosecutor of the prosecutor's office by the court of appeal or the head of the public authority in which functioned or is functioning the person whose wealth is subjected to investigation;

b) the persons who hold the public positions or dignities stipulated in art. 2 and who were publicly blamed with regard to the origin of the wealth they hold.

(3) The persons stipulated in para (2) letter a) may be intimated by any citizen who knows and who supplies sure indications that a person from among those stipulated in art. 2 have obtained valuable goods that he could not have obtained out of his legal income achieved by the respective persons or by other legal ways.

(4) The investigation requests are addressed to the investigation commission by the court of appeal in the radius of which the person whose wealth is subjected to control resides.

(5) The anonymous intimations can not lead to the starting of the wealth control.

Art. 10. – If the person whose wealth is subjected to control is married, the control extends also on the wealth and the income achieved by the other spouse. Subjected to the control are also the valuable goods that make the object of the declaration, achieved through intermediary persons or transmitted for good consideration to ancestors, descendants, brothers, sisters and relatives of the same degree, as well as those transmitted free of charge to any other person.

Art. 11. – The investigation request shall compulsorily include the proofs on which it is based and the sources

where these may be asked for or it shall be accompanied by proving documents.

Art. 12. – (1) The documents and the proceedings of the investigation commission are not public. The person in case may take note of the documents and proceedings of the file and may be assisted by a lawyer.

(2) The president orders the urgent summoning, before the investigation commission, of the person who made the investigation request or of his representative, as well as of the person whose wealth is subjected to investigation and of the husband or wife, as the case may be, in order to be heard. The investigation commission may summon any person that could offer useful information for the clarification of the origin of the goods of the investigated person and may request from the public authorities or any other legal person necessary information for solving the case. Those who, during the time of the control, have obtained goods from the person involved shall be heard compulsorily.

(3) The investigation commission may carry out local investigations or may order the carrying out of a survey to clarify the case.

(4) The investigations carried out by other persons than the members of the investigation commission are null and void.

Art. 13. – (1) Those summoned before the investigation commission shall be heard in turn and shall produce the proofs that were at the basis of the investigation request. The person whose wealth is subjected to investigation may produce proofs for defence before the commission or may request the producing of these proofs by the commission and, if he deems it necessary, he may submit a declaration showing the income achieved and the way he obtained the wealth.

(2) The investigation commission may order protective measures to prevent the alienation of the goods belonging to the person whose wealth is subjected to control, as well as of those belonging to the persons stipulated in art. 10, if from the proofs produced it results that these measures are necessary.

(3) The measure of inalienability may be total or partial and may be taken also in the case of the bank or savings bank (CEC) deposits and certificates.

(4) The measures stipulated in para (2) cease on the date the stopping ordinance remains final.

Art. 14. – (1) The investigation commission decides, by majority of votes, within maximum 3 months from the day of the intimation, passing a motivated ordinance, by which it may order:

a) the sending of the case for solution to the court of appeal in the radius of which the person whose wealth is subjected to control resides, if finding, on the basis of the proofs produced, that the obtaining of a part of that wealth or of certain determined goods has no licit character;

b) the stopping of the case, when finding out that the origin of the goods is justified;

c) the suspension of the investigation and the sending of the case to the competent prosecutor's office, if in connection with the goods the origin of which is unjustified it results the committing of an infraction;

(2) The stopping ordinance is notified to the parties and to the prosecutor's office attached to the court of appeal, in the radius of which the commission functions.

Art. 15. – The investigation commission resumes the control if:

a) after the stopping of the case new elements appear that may lead to a contrary solution;

b) the organ of criminal prosecution, after carrying out the investigations, in the situation stipulated in art. 14 para (1) letter c), does not intimate the penal instance.

B. ***Judgment instance***

Art. 16. – (1) The president of the court of appeal or the president of the section, on receiving the file, sets a judgment term and orders the summoning of all parties that have been called to the investigation commission. The state, through the Ministry of Finance, shall always

be summoned to the instance. The participation of the public prosecutor is compulsory.

(2) The judges and the public prosecutor that were part of the investigation commission cannot participate in the judgment.

Art. 17. – (1) The judging of the cause is made by starting from the proofs produced before the investigation commission. On the first day of hearing the parties may ask for new proofs and the court of appeal can order their approval, setting a new term.

(2) Until the final solving of the case, the judgment instance may order the inalienability of the goods, if such measure has not been taken under the terms of art. 13.

Art. 18. – (1) If it is found that the obtaining of certain determined goods or of part of a goods is not justified, the court of appeal shall decide either the confiscation of the unjustified goods or parts, or the payment of an amount of money, equal to the value of the goods, established by the instance on the basis of expert appraisement. In the case of the obligation to pay the equivalent value of the goods, the instance shall also establish the term of payment.

(2) If in connection with the goods the origin of which is unjustified there results the committing of an infraction, the instance shall send the file to the competent prosecutor's office, in order to analyze, if the case may be, to initiate the criminal procedure.

(3) In case it is found that the origin of the goods is justified, the instance decides the closing of the case.

C. ***Remedies at law***

Art. 19. – (1) The interested parties, the Ministry of Finance and the public prosecutor may introduce an appeal against the stopping ordinance of the investigation commission with the Supreme Court of Justice, within 10 days from communication.

(2) Against the ordinance of sending the case to the instance for solution can not be introduced an appeal only at the same time with the sentence passed on substance.

Art. 20. – Against the sentences of the court of appeal it may be introduced an appeal by the interested parties, the Ministry of Finance and the public prosecutor, within 15 days from communication, with the Supreme Court of Justice.

CHAPTER III
Special procedures

Art. 21. – (1) The investigation of the wealth of the President of Romania, of the deputies, senators, members of Government, secretary general of the Government, heads of central organs appointed by the President, by Parliament or by the prime minister, of the judges of the Constitutional Court, of the commissioners of audit, of the members of the Jurisdictional Board of the Court of Audit and of the financial public prosecutors attached to it, of the magistrates from the Supreme Court of Justice and from the General Prosecutor's Office attached to it, as well as from the courts of appeal and the prosecutor's offices attached to them, found in position, is made by a special commission consisting of:

– two judges from the Supreme Court of Justice, designated by the president of that court, of whom one has the capacity of president;

– a public prosecutor from the General Prosecutor's Office attached to the Supreme Court of Justice, designated by the general public prosecutor.

(2) The president and the members of the commission are designated for a period of 3 years. For the same period and by the same persons, three substitutes shall be designated.

(3) The commission has one secretary designated by the president of the Supreme Court of Justice out of the assistant-magistrates.

Art. 22. – The request for investigation may be made by:

a) the minister of justice or the general public prosecutor;

b) the persons stipulated in art. 21 para (1), in the case in which their wealth was the object of some public reproaches.

Art. 23. – The commission shall proceed to the investigation of the wealth of the persons involved, as soon as it shall be intimated in accordance with the provisions stipulated in articles 9–15.

Art. 24. – (1) The cases regarding the persons stipulated in art. 21 para (1) are judged at the Supreme Court of Justice, by a panel made of three judges designated by the president of that court.

(2) A panel made of nine judges shall judge the appeals.

(3) The provisions of articles 16–20 shall apply accordingly.

Art. 25. – The wealth of the President of Romania can be investigated only after the expiry of the mandate, while during its duration, only at his request or on the basis of the decision of the Parliament of Romania, adopted with the vote of the majority of the deputies and senators. In this last case, the President of Romania may give the Parliament explanations regarding the deeds imputed to him.

CHAPTER IV
Final provisions

Art. 26. – (1) The enacting terms of the judgment, remained irrevocable, by which the illicit origin of certain goods is noted, shall be communicated to the revenue authority at the domicile of the person whose wealth was investigated, in view of execution.

(2) The confiscated goods shall be turned to good account by auction sale, the amounts thus obtained being income to state budget. The starting price of the auction cannot be lower than the value of the goods, established by the instance on the basis of expert appraisement.

(3) The sale of the goods and the cashing of the debits established under the terms of the present law are carried on by the revenue authorities, in accordance with the

legal provisions referring to the distress against natural persons for non-payment of the pecuniary debts owed to the state.

(4) The expenses made for the storing, conservation and turning to good account of the confiscated goods shall be deducted from their sale ammounts.

Art. 27. – In the case in which the confiscated goods are objects made of nobil metals or precious stones, securities, foreign means of payment, objects of art, valuable collections and museum objects, these shall be deposited with the National Bank of Romania or, as the case may be, with the Ministry of Culture, with a view to turning to good account by auctioning them.

Art. 28. – (1) The investigation and the judging procedure of the origin of the goods, initiated against a person, continues also against the heirs.

(2) The investigation may also be directly initiated against the heirs, but only within 3 years from the date of opening the inheritance. The heirs are responsible only within to limit of the successional assets.

(3) The request for the investigation of the wealth of one person, that has held a dignity or a public position from among those stipulated in the present law, may be made within maximum 5 years from the date of ending the mandate or of removal from position.

Art. 29. – All the documents of the procedure in this matter are exempted from any stamp fee, and in case of turning to good account of the goods by auction sale, no value added tax shall be levied.

Art. 30. – The amounts necessary for the carrying out of the expert appraisals ordered *ex officio* shall be advanced out of a fund provided for in the budget of the Ministry of Justice, and in case of stopping the case, they shall be covered from the state budget.

Art. 31. – The provisions of the present law are completed by the provisions of the Code of civil procedure and by those regarding the execution of the budgetary debts.

Art. 32. – The stopping ordinance of the investigation commission or, as the case may be, the irrevocable

decision of the judging instance, by which it is noted that the origin of the goods is justified, shall be published in the Official Gazette of Romania.

Art. 33. – (1) The person whose wealth has been declared, totally or in part, unjustified, by an irrevocable judgment, shall be dismissed or revoked, as the case may be, from the position held.

(2) The deputy or the senator whose wealth was declared as unjustified, by an irrevocable judgment, shall be considered as incompatible.

Art. 34. – In the sense of the present law, *civil servant* is a person appointed or elected to a public position, with permanence character, in the service of a central or local public authority or in a public institution subordinated to it. The civil servants may also be in the autonomous régies.

Art. 35. – (1) The deed of he who, in the intimation addressed to the persons stipulated in art. 9 para (2) letter a) and in art. 22 letter a), makes false statement with regard to the illicit character of the origin of the goods of a natural person that holds one of the positions stipulated in art. 2, represents an infraction and is punishable by prison from 6 months to 3 years.

(2) The producing or the concocting of false proofs with regard to the illicit character of the origin of the goods of a person that holds one of the public positions stipulated in art. 2 is punishable by prison from one year to 5 years.

Art. 36. – The deed of the persons stipulated in art. 2, of making wealth declarations that do not correspond to the truth, represents the infraction of false in declarations and is punishable according to the Penal Code.

Art. 37. – The deed of a person who receives, stores or holds the wealth declarations stipulated by the present law, of publishing or divulging, in any other way, totally or in part, their contents, represents an infraction and is punishable by prison from 6 months to 3 years.

Art. 38. – The persons stipulated in art. 2, that held similar public positions after January 1, 1990, having, according to the legal regulations in force, the obligation

of declaring the wealth, may be submitted to the control of the wealth, according to the procedure established by the present law, if there are sure proofs that certain of their goods and assets have not been obtained legally.

Art. 39. – The magistrates that are part of the commissions stipulated in art. 8 and 21, as well as the court clerks that carry out the works for these commissions benefit from the indemnity stipulated in art. 13 para (1) under Law No. 50/1996 on the pay wages and other rights of the personnel in the judicial authority bodies.

Art. 40. – On the date of the coming into force of the present law, the Law No. 18/1968 on the control of the origin of certain goods of natural persons, that were not obtained legally, the provisions of art. 68 para (3) in Law No. 68/1992 on the election to the Chamber of Deputies and to the Senate, art. 69 in Law on privatization of the trading companies No. 58/1991 and the Government Decision No. 473/1993 on declaring the wealth by the civil servants, within the executive power authorities, as well as any other provisions to the contrary, are abrogated.

ANNEX

D E C L A R A T I O N

The undersigned ....., having the position of ..... at ....., declare, on my own responsibility, that together with the family* have the following wealth:

I. Immovables**:
1. Agricultural land – total ..... ha,
of which*** .....
.....
.....

* By *family*, in the sense of the present declaration, is understood the husband, wife and children under support.
** If in joint tenancy, the share-quota shall be shown.
*** Per main categories (arable, vineyards, orchards, land for construction etc.).

2. Buildings:

.....

.....

2.1. Dwellings:	No.	Built area	Taxation value
— apartment	.....	.....	.....
— villa	.....	.....	.....
— holiday camp	.....	.....	.....
— other dwellings	.....	.....	.....
2.2. Commercial spaces	x	.....	.....
2.3. Production spaces	x	.....	.....

II. Livestock and poultry:

If exceeding 30 heads for big animals and 1.000 heads for poultry
The race horses and animals with precious fur shall be mentioned separately.

III. Commercial activities and other profit-making activities:

1. Trading companies where he is single associate*:.
— denomination and registered capital (for each)

.....

.....

.....

.....

2. Participations (shares, shares in the capital) in trading companies:
— name of the trading company and the value of the shares or of shares in the capital*.....

.....

.....

* Inclusive in companies in other countries.

3. Other profit-making activities:
— name and net anual profit

.....

.....

.....

IV. Movables:

1. Collections or objects of art of special value (plastic art works, art furniture, antiques etc.):

.....

.....

.....

2. Numismatic, philatelic, folk art etc. collections:

.....

.....

.....

3. Foreign exchange deposits abroad, to the equivalent of at least 10,000,000 lei:.....

.....

.....

4. Deposits at savings bank (CEC), commercial banks, investment funds of over 10,000,000 lei:
— in lei.....
— in foreign exchange.....

5. Debts of a value over 10,000,000 lei.....

.....

6. Motor vehicles, cars, tractors, agricultural machinery, boats, yachts etc. (brand, manufacture year), pcs.....

7. Objects and jewelry of gold, silver, platinum and precious stones, of a value of over 1,000,000 lei each or weighing, in total, over 100 grams:.....

8. Other goods (beehives, over 20), electronic apparatus of a value of over 5,000,000 lei each:.....

.....

The present declaration constitutes a public document and I am responsible, according to penal law, for the inaccuracy or the incomplete character of the data.

Date

.....

Signature

.....

L A W

on urgency procedure for the prosecution and judgement of certain infractions of corruption*

Art. 1. – The infractions stipulated in art. 254, 255, 256 and 257 of the Penal Code, if they are flagrant, are prosecuted and judged according to the provisions of art. 465 and 467–479 of the Code of penal procedure.

Art. 2. – In the cases in which the infractions stipulated in art. 1 are not flagrant, the criminal prosecution is carried out within maximum 10 days from the date of the intimation of the organ of criminal prosecution. If the criminal prosecution cannot be carried out within that period of time due to the complexity of the case, the chief public prosecutor of the county or of Municipality of Bucharest, of or the public prosecutor hierarchically higher in rank, when the criminal prosecution is carried out by a public prosecutor in the General Prosecutor's Office, may order the motivated extension of the criminal prosecution duration, for maximum two times, each extension not exceeding 15 days.

When the criminal prosecution is carried out by the organ of penal investigation, this is obliged to forward the file to the public prosecutor by at least 2 days prior to the expiry of the time period stipulated in para 1.

The judging is carried out according to art. 471–479 of the Code of penal procedure, with the derogation and completions stipulated in the following paragraphs.

For producing the proofs, the instance may allow time, that may not exceed 15 days in total.

During the criminal prosecution and of judgement, the legal aid of the chared or the accused person is compulsory; if he did not choose a lawyer, measures shall be taken for the designation of an ex officio counsel.

* Law No. 83 of July 21, 1992 was published in the Official Gazette of Romania, Part. I, No. 173 of July 22, 1992.

SUMAR

SOMMAIRE

CONTENTS

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