

ANNEX 3

REFERENCE LIST OF RELEVANT LAWS AND REGULATIONS

1.3 In the field of **taxation**:

- o Law no.571/2004 regarding Tax Code, modified through Emergency Ordinance no. 138/2004 and Emergency Ordinance no 24/2005;
- o Government Ordinance no. 92/2004 regarding the Tax Procedure Code;
- o Law no. 174/2004 for approval of the Government Ordinance no. 92/2004 regarding the Tax Procedure Code;
- o Order no. 1753/2003 of the minister of public finance for the approval of Ethical Code of the tax control inspectors;
- o Decision no. 44/2004 for the approval of the methodological norms for the application of the Law no.571 regarding Tax Code;
- o Government Decision no. 208/2005 regarding the organization and functioning of the Ministry of Public Finance and of the National Agency of Fiscal Administration.
- o Government Decision no. 436/2005 for modifying the annex 4 of Government Decision no. 208/2005 regarding the organization and functioning of the Ministry of Public Finance and of the National Agency of Fiscal Administration

2.2 and 2.7 Regarding the development of the institutional and procedural framework in order to ensure a sound financial management and to ensure the co-finance and appropriate absorption of the Community/structural funds:

- o Emergency Government Ordinance no. 63/1999 regarding the management of non - reimbursable funds allocated to Romania by the European Community and of co-financing share, approved by Law 22/2000;
- o Government Ordinance no. 6/2002 - Regarding the amending and supplementing the EGO 63/1999, approved by Law 231/2002;
- o Government Decision no. 497/2004 regarding the establishment of the institutional framework for the coordination, implementation and management of the structural instruments;
- o Government Decision no. 1179/2004 for the modifying and completing the Government Decision no. 497/2004 regarding the establishment of the institutional framework for coordination, implementation and management of the structural instruments;
- o Law on Public Finances no. 500/2002;
- o Law on local public finance no 108/2004 approving the EGO no 45/2003 on local public finance
- o Government Decision no. 79/28.08.2003 regarding the control and recovery of the community funds, as well as of the co-financing funds related to these, improperly used;
- o Law no. 529/2003 for the approval of the Government Ordinance no. 79/28.08.2003 regarding the control and recovery of the community funds, as well as of the co-financing funds related to these, improperly used;
- o Decision Government no. 1510/2003 for the approval of the Appliance Methodological Norms of the Government Ordinance no. 79/28.08.2003

regarding the control and recovery of the community funds, as well as of the co-financing funds related to these, improperly used;

- o Government Decision no. 735/2003 regarding the organization and functioning of the Ministry of Public Finance;
- o Government Decision no.1220/14.10.2003 for amending and completing the Government Decision no.735/2003 on organizing and operating the Ministry of Public Finance;

2.5 In the field of preventive financial control and public internal audit:

- o Law no. 301/2002 completing and approving the Government Ordinance no. 119/1999 regarding the internal audit and preventive financial control;
- o Law no. 672/2002 regarding the internal public audit;
- o Law no. 84/2003 modifying and completing Government Ordinance No 119/1999 regarding internal control and preventive financial control;
- o Government Decision no. 235/2003, approving the norms regarding the appointment procedure for Committee for Public Internal Audit (CPIA) members and Order of the minister of public finance no. 939/25.07.2003 for approving the list of CPIA members;
- o Orders of the minister of public finance no. 1500/2001 and No. 1569/2002 regarding the approval of the Methodological Norms for organizing and exercising the delegate preventive financial control over the projects financed from ISPA funds;
- o Order no. 880/2002 for approving the Code on the Ethical and Professional Conduct of the Public Internal Auditor;
- o Order of the minister of public finance no. 1777/2002 regarding the approval of the public internal audit trail for carrying out PHARE funds within the Central Financing and Contracting Unit;
- o Order of the minister of public finance no. 1778/2002 regarding the approval of the public internal audit trail for carrying out ISPA funds within the National Pre-Accession Fund;
- o Order of the minister of public finance no. 1779/2002 regarding the approval of the public internal audit trail for carrying out PHARE funds within the National Pre-Accession Fund;
- o Order of the minister of public finance no. 1780/2002 regarding the approval of the public internal audit trail for carrying out SAPARD funds within the National Pre-Accession Fund;
- o Order of the minister of public finance no. 1781/2002 regarding the approval of the public internal audit trail for carrying out ISPA funds within the Central Financing and Contracting Unit;
- o Order of the minister of public finance no. 874/2002 on organizing and exercising the delegate preventive financial control within the projects financed from SAPARD funds at SAPARD Agency and at the National Pre-Accession Fund;
- o Order of the minister of public finance no. 867/2002 regarding the approval of the Methodological Norms regarding the internal audit of SAPARD programme, carried out through the National Pre-Accession Fund;

- Order of the minister of public finance no. 881/2002 regarding the approval of the Methodological Norms regarding the internal audit of ISPA programme carried out through the National Fund;
- Order of the minister of public finance no. 1706/2002 regarding the approval of the Methodological Norms regarding the internal audit of ISPA programme carried out through the Central Financing and Contracting Unit;
- Order of the minister of public finance no 38/2003, published in Romanian Official Journal No 130, the second of March 27th, 2003 regarding the approval of the general methodological norms on public internal audit, which enclose as a distinct section the methodologies of determining the risk level;
- Order of the minister of public finance No 33/2003 regarding the approval of the Methodological Norms for assessing the public internal audit activity;
- Order of the Minister of Public Finance No. 752/11.06.2003 for approving the general framework and specific framework of operations subject to delegate preventive financial control;
- Order of the Minister of Public Finance No. 940/25.07.2003 for approving the methodological norms on organizing and carrying on of the delegate preventive financial control to the National Fund of Pre-accession and to the SAPARD Agency, within the SAPARD program;
- Order of the Minister of Public Finance No. 941/25.07.2003 for approving the methodological norms on organizing and carrying on of the delegate preventive financial control within the projects financed by ISPA and PHARE funds;
- Order of the Minister of Public Finance No. 1030/5.08.2003 for delegating to the management of the General Directorate for preventive financial control the competence of endorsing and submitting to the main spending agencies of the proposals of specific methodological norms on organizing and carrying on of the own preventive financial control submitted by the public entities concerned;
- Order of the Minister of Public Finance No. 1031/5.08.2003 for approving the methodological norms establishing evaluation criteria for the preventive financial control at the level of public institutions and the integration procedures of this one into the scope of the managerial responsibility, as well as the role of the Ministry of Public Finance in this process;
- Order of the minister of public finance no 522/16.04.2003 regarding the approval of the General Methodological Norms for exercising the preventive financial control, amended by Order no. 1266/2003;
- Order of the minister of public finance No 1679/2003 regarding the amendment of the General Methodological Norms on preventive financial control, approved by the Order of the Minister of Public Finances no. 522/2003;
- Government Decision no 1555/2003 on the designation of the institutions and bodies responsible for co-ordinating, implementing and managing community financial assistance provided under the Structural Instruments;
- Law no. 161/2003 (OJ No. 279/21.04.2003) regarding certain measures for ensuring the transparency in exercising public dignities, public functions and within the business environment, the preventing and sanctioning of corruption.

It is amending and supplementing Law 87/1994 on preventing tax evasion, included within the legislative package anti corruption;

- Ordinance no. 37/2004 regarding the amendment and supplement of the intern audit settlements in the Official Journal no. 91/ 31.01.2004.
- Law no. 106/7.04.2004 regarding the approval of the Government Ordinance no. 37/2004 for amending and supplementing the intern audit settlements.

2.7 Regarding own resources:

- Order no. 335/26.02.2004 of the minister of public finance, regarding the set-up of the working group that has to participate to the process related to the Romanian's administrative capacity to apply the system of the European Communities own resources amended by the Order no. 264/10.03.2005.
- Government Decision no. 208/2005 on organizing and functioning of the Minister of Public Finance and National Agency of Tax Administration, by which the Unit for coordinating the budgetary relations with European Union was set up under the budget department

2.10 Regarding the School of Public Finance, there are no legal acts relevant to the project.

3.1 Regarding IT – business environment and taxpayers' assistance:

- Law no. 455/2001 regarding the electronic signature;
- Law no. 365/2002 regarding the electronic trade.

3.2 Regarding the IT administrative cooperation and CLO&ELO, there are no legal acts relevant to the project.

3.3 Regarding new IT systems integration:

- Law no. 677/2001 for the persons' protection regarding personal data processing and free transfer of these data;
- Law no. 468/2002 for approval of the Government Ordinance no. 20/2002 regarding public procurement on electronic system.

3.4 and 3.5 Regarding the IT interoperability with the National Customs Authority. The Government Ordinance no. 8/2005 regarding the measures established in view to assume the Financial Guard and National Customs Authority under Ministry of Public Finance and at the same time some measures for reorganisation of National Agency for Tax Administration.

4.1 and 4.2 Regarding the Court of Accounts:

The Romanian Constitution was revised by the Law no.429/2003. In this respect, a new law on the organization and operation of the Romanian Court of Accounts will come out.