



GENERAL REMARKS ON COLLECTING STAMP DUTIES

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Abstract *This paper exposes the conceptual and jurisprudential approaches on stamp duty adjustment system, as well as the procedures regarding the whole process of calculation and collection thereof. We underline that the **new adjustments** of the judicial stamp duties shall apply to actions falling under New Civil Code, and with respect to the new Code of Penal Procedure, it should be noted that: although it applies to processes started after the date of February 15, 2013, to deeds and documents signed prior to the entry of these codes into force, the provisions of the Law No. 146/1997 - now repealed, shall apply. Presently, High Court of Cassation and Justice- Civil Procedure, Section II, has decided that Law no. 146/1997, republished, shall apply to the disputes falling under the old civil codes, as well as the stamp duties referring to summons and remedies at law.*

Key words:

Stamp duties, stamp duties for patrimony actions initiated prior to February 15, 2013, judicial stamp duties for the patrimony appeals initiated after February 15, 2013

JEL Codes:

H20, K30, K34

1. Introduction

Transposition of the European Union Council Directive 2003/8/CE regarding a better access to justice, in terms of the Romanian law and the internal legislative framework of the judicial stamp duties.

The Directive aims at enforcing the Romanian national law with a legal instrument to prevent the occurrence of any discrimination between its own citizens and those of the other Member States or persons who have their permanent residence or usual place of residence on the territory of a member state and who would ask for judicial assistance in the courts or other authorities with Romanian jurisdictional bodies.

Thus, in Romania, there was promulgated G.E.O. no. 51/2008 regarding the judiciary public aid - published in the Official Journal, Part I -a, No 327 of April 25, 2008, approved by Law No 193/2008 published in the Official Journal No 723 of October 24, 2008 - a new legal instrument, which facilitates access to justice, embodying the democratic principles in a state subject to the law supremacy so that, *the costs of a judicial procedure shall not prevent justice act from winning or defending a right, justifying, in certain conditions and situations, the support from the State from financial and public resources on the basis of Article 115 (4) of the Constitution of Romania.*

In addition to this normative act, the Romanian national law comprises a special law, which is the Law

No 146/1995. Accordingly, in this paper, we shall refer to the point 2 with regard to the legislative circuit of this law on judicial stamp duties which has undergone many changes and additions in accordance with the social and economic transformations.

It is important to note that besides the judicial stamp duty law; the Government Ordinance no. 32/1995 was drawn up, too, being subject to multifarious changes and accessory to the judicial stamp duty law. It implies that whether an action or summon is exempted from paying the stamp duty according to the law/ or beneficiary of the judicial assistance, then, depending on the situation, the judicial stamp duty is also annulled. As for the judicial stamp duty law, it was amended in accordance with the juridical instrument of the European Union.

2. Conceptual approach on the judicial stamp duty in Romanian Internal Law

The judicial stamp duty can be defined as either a category of revenues of local budgets to be levied on the occasion of formulating/introducing some demands or actions in the courts of law, or addressed to the Ministry of Justice or the General Prosecutor's Service within the High Court of Cassation and Justice.¹

On the other hand, the judicial stamp duty represents an amount of money calculated in accordance with G.E.O. no. 80/2013, a normative document undertaking fully the cut-off values of the

Law no. 146/1997, republished, but repealed now, with small changes and additions concerning the raise of judicial stamp duties in accordance with currency fluctuation. In this context, the stamp duty shall not be levied.

To conclude, scrutinizing the normative act, the stamp duty can be perceived as a sum of money corresponding to a particular criterion according to which the courts of law shall determine the tax frame and increase on the basis of the summon and the contested claims, as the case may be, appeal or second appeal, as well as the calculation of the stamp duties which an individual owns for the public service offered by the courts for the judicial action, patrimonial or not, initiated by any natural or artificial persons, in the virtue of the court's active role. Its omission causes the annulment of the summon.

3. Jurisprudential approaches on judicial stamp duties

Judicial stamp duties have raised many problems in solving summons, The European Court of Human Rights, Section III, Decision since July 21, 2009 - *Brezeanu's case against Romania*² (not published), the court pronounced that:

The Court takes note of the fact that, in the present case, the plaintiff's second appeal against certain private individuals, dealing with a debt recovery, the debt itself was cancelled for non-payment of judicial stamp duties, whose value was calculated as a percentage of the value in dispute.

As for the legitimate purpose, the Court admitted that such a system is intended to limit abusive actions in the justice system and the collection of funds for the budget judiciary system.

Consequently, it is compulsory to examine proportional nature of law limiting the access to the courts in this question (to see, *Larco and other against Romania*, no. 30200/03, paragraph 58, 11 October 2007, *Iorga against Romania*, paragraph 41).

The Court has decided on a number of occasions in causes which have raised issues similar to those in this case and has found an infringement of Article 6 § 1 of the Convention (*Weissman and others against Romania*, at paragraph 32-44, and *Iorga against Romania* quoted above, paragraphs 34- 52). Having examined all the details presented, the Court considers that the Government has not submitted any fact and argument that might result in a different conclusion in this case. Relevant legal provisions are relevant in the decision on *Weissmann and others against Romania* [No 63945/00, paragraphs 20-21, Strasbourg 2006 ...

(Fragments)], and the one on *Iorga against Romania* (no. 4227/02, paragraph 22-25, January 25, 2007).

Presently, the judicial stamp duties under G.E.O. no. 80/2013, have not raised any jurisprudential issues as, we have just shown above, the new Code of civil procedure, through Art. 200 and Art. 197, stipulates mainly that the judicial stamp duty has been paid prior to the procedure regarding the admissibility of the application, namely the regularization of the application for the summon.

The issues relating to stamp duties are generated under the effects of Law No. 146/1997, republished, and have affected a diverse and complex palette in solving the legal cases. In such a context, the courts, quite often, have given different solutions. In this paper, we will expose only a few problems, the most important encountered in the court's practice.

For instance, there is the hypothesis which raises the question whether or not the stamp duty shall apply to such cases as those when the courts declare lack of competence and the plaintiff/ the caller/appellant does not pay stamp duty.

There were different solutions so that many courts stated that in order to call into question any problem, the action, as the case may be, the call / the appeal shall be stamped, and others established that as long as a court lacks competence, then it is not able to set judicial stamp duty relevant for the case, whereas it is not empowered to levy any judicial stamp duty. We agree on the second variant as long as the court lacks competence, it is illogical, also considering the free access to the act of justice, to force the parties in dispute to pay judicial stamp duty.

Other issue regarding the judicial practice is raised on the payment in advance of the judicial stamp duty in accordance with the dispositions of Art. 20 paragraph (1) of Law no. 146/1997³, or the situation of not filing the original of the judicial stamp duty in due time as the court agreed.

A for the *payment in advance* of the judicial stamp duty⁴, there were also different entitled opinions. Thus, certain courts considered that the payment in advance shall be done before the first hearing – particularly in the case of law remedies – when the plaintiff is charged with paying the judicial stamp duty calculated according to the case object. Other courts of law have been lenient, giving the plaintiff other hearing to pay his/ her stamp duty. In conclusion payment in advance should be interpreted, as the case may be, which implies that the payment shall be done prior to hearing, as charge applied on the party that started the legal process.

We believe that the application related to the sanction of the revocation call/appeal, at the first

hearing, is formal and rigid, taking into account the fact that each file has its own specificity. Obviously, the payment in advance shall be duly substantiated by objective reasons independent of the will of the parties in dispute - also subject to the court's decision - otherwise, on the basis of the solution delivered in the appeal - the cancellation of the appeal as not stamped - is based on the imperative of the provisions referred to in Article 20 of Law No 146/1997 on the stamp duty payment, which requires the penalty cancellation in the case of non-compliance with the tax obligation, considering at the same time, the requirement of pronouncing rapidly on the causes and of the principle of presuming the good faith of the parties once with the court referral.⁵

In other case, the court of the second appeal annulled it as not stamped, whereas the appellant had been notified, with the judicial stamp duty, for the term established by the court, two months prior to the authority of the case, which is reasonable for the party to comply with mandatory rules on judicial stamp duties and pay them up to date. In this respect, we sound the court's position, which implies that advance payment shall be paid up to the hearing on which the court of law agreed.

In the case of *incapacity of original* proof of payment for the judicial stamp duty *up to date*, it led to the cancellation of appeal, considering it not stamped. The cancellation penalty for judicial incapacity of original proof of stamp duty up to the hearing the court established, seems rigid and formal, under the conditions in which the copy of the judicial stamp duty fulfils the conditions set out in Article 39 of the regulations for the enforcement of the Law no. 146/1997 concerning the judicial stamp duties, as amended and republished, the proof of payment of taxes judicial stamp tax being the copy itself of the receipt of payment in cash, issued by the units of the Romanian Savings Bank or state treasuries or, as the case may be, the copy of the payment order affected by the unit which has made the payment and is authorised to perform such activities.⁶

4. Calculation and collection of judicial stamp duties in Romania

In accordance with Art. 3, paragraph (1) of G.E.O. no. 80/2013: "Appeals and summons that can be paid and are object of the Court's decision, shall be taxed as follows":

- a) up to 500 lei - 8%, but not less than 20 lei;
- b) between 501 lei and 5.000 lei - 40 lei + 7% for the amounts exceeding 500 lei;

c) between 5.001 lei and 25.000 lei - 355 lei + 5% for the amounts exceeding 5.000 lei;

d) between 25.001 lei and 50.000 lei - 1.355 lei + 3% for the amounts exceeding 25.000 lei;

e) between 50.001 lei and 250.000 lei - 2.105 lei + 2% for the amounts exceeding 50.000 lei;

f) over 250.000 lei - 6.105 lei + 1% for the amounts exceeding 250.000 lei.

Considering the paragraph (1) the following categories of appeals shall be stamped:

a) findings of nullity, cancellation, rescission or termination of a patrimonial juridical act; appeal for resetting the parties in the previous situation shall be exempted from all the stamp duty if it is ancillary.

b) Findings of existence or non-existence of a patrimonial claim;

c) Findings of appealing final court decision that represents authentic act of alienation of some immovable or entitlement of real rights on them. For example, the law on judicial stamp duties supports facilitations for the payment of judicial stamp duty, according to Art. 21 paragraph (1)⁷ of 21.² The facilities provided shall be under the form of an exemption, reschedule or suitably or postponement, the second facility being given only for a period of 2 years, while stating the action taken, within the exclusive competence of the Romanian courts, the procedure of the court regarding the legal aid for facilities, being also mentioned.

As for natural persons, the normative act is G.E.O. no. 51/2008 and deals with the public judicial support as a juridical instrument for the parties in dispute, who cannot afford sufficient financial resources necessary for a judicial action. Obviously, it also refers inclusively to the forced executions of the court decisions, which generates additional fees.

According to Art.1 of G.E.O. no.51/2008, republished, the public judicial aid stands for a state assistance meant to grant a fair process and equal access to the justice act, in order to achieve legally some legitimate rights or interests, inclusively in case of forced execution of the court's decisions or other writs of execution.

Thanks to G.E.O. no. 51/2008, starting with April 2009, a large proportion of these revenues has passed through the Law 76/2009 on local budgets (the sums coming from the judicial stamp duties and 25% of taxes collected from the lawyers', public notaries' and judicial executors' fees), without establishing by law a new source of financing the public judiciary aid. Budget effort substantially necessary to support such forms of

support, corroborated by loss of income from the state budget, as shown above, has had a negative impact on the budget deficit.

It is important to note that the *new rules* on judicial stamp duties shall apply to actions started and falling under New Civil Code, and with respect to the new Code of Penal Procedure, it should be noted that: although it applies to processes initiated after the date of February 15, 2013, for facts and acts concluded prior to the date of entry into force of these codes, provisions of the Law no. 146/1997 – *repealed at date*, shall be applied. The Law no. 146/1997 was changed according to Law no. 195 since May 26, 2004, entered into force on May 29, 2004⁸, which stipulates that exemptions, reductions or reschedules for judicial stamp duties shall be the sole responsibility of the court.

At present, the High Court of Cassation and Justice - Section II/a Civil has deliberated that for the disputes commenced under the effects of old codes, judicial stamp duties related to court appeals as well as the law remedies shall be taxed under the Law No 146/1997, republished.

The legal dispositions on judicial stamp duties distinguish between patrimonial and non-patrimonial petitions, the first ones being money's worth and calculated in accordance with requirements contested at Art.3 paragraph 1 letter a) – f) of both Law no. 146/1997, republished, and G.E.O. no. 80/2013, and to the others, fixed fees are applied.

Table 1. Calculation of the judicial stamp duties corresponding to the patrimonial appeals after February 15, 2013

Art. 3 paragraph (1) of G.E.O. no. 80/2013 Judicial stamp duties apply differently as follows
Letter a) up to 500 lei: 8% but not less than 20 lei <i>Ex. An action initiated to compel the defendant to pay the amount of 480 lei, representing the equivalent of the electrical bill</i> <i>Calculation:</i> 8% x 480 lei = 38,4 lei
letter b) between 501 lei and 5.000 lei: 40 lei + 7% for the amounts exceeding 500 lei <i>Ex. The plaintiff claims for the termination of a rent contract, as the defendant has not paid 4.800 lei which representing three month rent.</i> <i>Calculation:</i> 40 lei + 7% x (4.800 lei – 500 lei) = 341 lei
Letter c) between 5.001 lei and 25.000 lei: 355 lei + 5% for the amounts exceeding 5.000 lei

It is of paramount importance to note that the *new normative act on judicial stamp duties* keeps a great part of the dispositions of the old law. The new significant changes related to G.E.O. no. 80/2013 aims at raising the value of the judicial stamp duties in accordance with the financial, economic and social crisis due to the currency market fluctuation. Besides, without mentioning the patrimonial or non-patrimonial appeals, the judicial stamp shall not apply any longer.⁹

Another change of the normative act refers to the dispositions of Art. 200, the New Code of Civil Procedure, namely the regularizations of the appeal, which is also applied accordingly to the remedies at law– as a procedure of admitting or rejecting it.

One of the conditions of admissibility related to the regulation of the appeal, applied properly also to the legal remedies exercised, is the payment of judicial stamp duty corresponding to the claims alleged by the complainant/complainants, as the case may be, appellant or not. In the event of a failure to comply with the legal obligation of stamping, the court vested with the settlement of cause, are to cancel, in accordance with Article 197 in the new Code of Penal Procedure. The calculation of judicial stamp duties for money's worth actions, shall be made in accordance with the tables below, and in respect with (a) to (f) of Article 3 of the laws referred to above, as follows:

<i>Calculation:</i> the amount claimed through appeal – 5.000 lei = the amount resulted x 5%, to which 355 lei is added
Letter d) between 25.001 lei and 50.000 lei: 1.355 lei + 3% for the amounts exceeding 25.000 lei <i>Calculation:</i> the amount claimed through appeal – 25.000 lei = the amount resulted x 3%, to which 1.355 lei is added
letter e) between 50.001 lei and 250.000 lei: 2.105 lei +2% for amounts exceeding 50.000 lei <i>Calculation:</i> the amount claimed through appeal – 50.000 lei = the amount resulted x 2%, to which 2.105 lei is added
Letter f) over 250.000 lei: 6.105 lei + 1% for amounts exceeding 250.000 lei <i>Calculation :</i> the amount claimed through appeal – 250.000 lei = the amount resulted x 1%, to which 6.105 lei is added

Source: practice of the courts regarding the identification of the summon object and the parties'

contribution. For a better comprehension, we shall exemplify below (fig.no.1):

Art. 2 paragraph (1) of Law no. 146/1997 republished Judicial stamp duties apply differently as follows:	
a) up to 50 lei : 6 lei <i>E.g.: an appeal through which the defendant is forced to pay the amount of 48 lei, representing the equivalent value of a good. In this case, the judicial stamp duty is fixed, 6 lei respectively.</i>	
b) between 51 lei și 500 lei: 6 lei + 10% for the amounts exceeding 50 lei <i>Calculation: the amount claimed through appeal – 50 lei = the amount resulted x 10%, to which 6 lei is added</i>	
c) between 501 lei and 5.000 lei: 51 lei + 8% for the amounts exceeding 500 lei; <i>Calculation: the amount claimed through appeal – 500 lei = the amount resulted x 8%, to which 51 lei is added</i>	
d) between 5.001 lei and 25.000 lei: 411 lei + 6% for the amounts exceeding 5.000 lei; <i>Calculation: the amount claimed – 5.000 lei = the amount resulted x 6%, to which 411 lei is added</i>	
e) between 25.001 lei and 50.000 lei: 1.611 lei + 4% for the amounts exceeding 25.000 lei; <i>Calculation: the amount claimed – 25.000 lei = the amount resulted x 4%, to which 1.611 lei is added</i>	
f) between 50.001 lei and 250.000 lei: 2.611 lei + 2% for the amounts exceeding 50.000 lei; <i>Calculation: the amount claimed – 50.000 lei = the amount resulted x 2%, to which 2.611 lei is added</i>	
g) over 250.000 lei: 6.611 lei + 1% for the amounts exceeding 250.000 lei. <i>Calculation: the amount claimed – 250.000 lei = the amount resulted x 1%, to which 6.611 lei is added</i>	

The claimed amount: 1.415.551 RON, the judicial stamp duty is calculated as follows:

According to letter f), table no.1, see above: 1.415.551 RON – 250.000 RON = 1.165.551 lei x 1% = 11.655,51 RON + 6.105 RON = 17.760,51 RON (JUDICIAL STAMP DUTY – APPEAL)

The judicial stamp duty for appeal and second appeal is calculated as 50% of the first appeal's stamp duty.

Thus, considering our example, the judicial stamp duty for second appeal/appeal is calculated as follows:

50% x 17.760,51 = 8.880,25 RON

Figure 1. Calculation of the judicial stamp duty

Page 1 of 1

Home -- Calcul taxă

Programul calculează taxa judiciară de timbru conform OUG nr. 80/2013 art. 3 alin. 1, ars. 25 (apel) și art. 24 (recurs)

Calculator taxă judiciară de timbru
(valabil doar pentru acțiuni și cereri evaluabile în bani).

Valoare pretenții: 1415551 RON

Prima instanță Taxa judiciară de timbru: 17760.51 RON
Recurs Taxa judiciară de timbru: 8880.25 RON
Apel Taxa judiciară de timbru: 8880.25 RON

TAXE JUDICIARE DE TIMBRU:
Beneficiar: Bugetul de Stat
Cod de identificare fiscală al trezoreriei statului: 8609468
Cont: RO74TRFZ02120070105XXX

AMENZI JUDICIARE:
Beneficiar: Bugetul de Stat
Cod de identificare fiscală al trezoreriei statului: 8609468
Cont: RO40TRFZ02120070105XXX

http://www.tribunalularad.ro/t.php?m=8 8/19/2014

Sursa: <http://www.tribunalularad.ro/t.php?m=8>
Table 2. Calculation of the judicial stamp duties corresponding to the patrimonial appeals initiated previous February 15, 2013

Source: practice of the courts regarding the identification of the summon object and the contribution of the persons involved

As a result of the analysis, we could note that the calculation presented in table no. 2 is identical with the new legal dispositions, with the following differences: the quantum of the value shares and the annulment of letter g) of Art. 2, Law no. 146/1997, republished¹⁰. As for paragraph (1¹) of the same art., the dispositions of paragraph (1) shall also apply accordingly to the demands for nullity, annulment, resolution or rescission of a patrimonial juridical act, as well as the petitions regarding the existence or non-existence of a patrimonial claim; the petitions dealing with resetting parties in previous situation is exempted from any stamp duty whether it supports the determination of invalidity, cancellation, or termination of legal patrimonial act bears patrimonial liability¹¹.

According to G.E.O. no. 80/2013, determining the quantum of judicial stamp duties for actions and applications handed to law courts shall be made by a decision of the court. In the case of duty calculated on the basis of the application object, the value at which they are calculated shall be that provided for in the action or in the application. If the value is contested or appreciated by the court as useless, such assessment shall be made under the conditions laid down in Article

98 (2). (3), Code of Civil Procedure. In the applications having as its object the ownership or another right in rem in respect of a building, the stamp duty shall be calculated according to the taxable value of the object immobile. If taxable value is contested or appreciated by the court as useless, the stamp duty shall be made by reference to the notarial grids displaying suggestive values of estates.

An amendment of *G.E.O. no. 80/2013* refers to the fact that the amounts representing the judicial stamp duties do not stand for exclusive income of the local budget, but 30% of the amounts collected shall be transferred to the state budget. With effect from 1 January 2014, this rate was increased to 45 %.

The judicial stamp duties shall be paid by the tax debtor in cash, by bank transfer or in the system on-line, in a separate account of the revenue of the local budget "judicial stamp duties and other stamp duties", of the territorial administrative unit in which the natural person has his/ her domicile or residence or, as the case may be, the legal person has its registered office.

It also has to be noted that Methodological Norms for the judicial stamp duty shall lay down rules for calculating the fees in relation to the subject of the claim or heads of the claim, the main claim respectively - the claim made by the plaintiff through which the process has started and invested the court with one or more heads of claim - and counterclaims, as well, intervention claims or impleaders, as the case may be, can be remunerated or not, in money, and it is calculated as main claim.

At the end of each business day, the territorial units of the State Treasury turn a share of 30% of the amount collected to the revenue of local budget on that day, in a separate account of the budget revenues, entitled "judicial stamp duties and other stamp duties", opened with one of the State Treasury units. Each month, the Ministry of Public Finance shall forward to the Ministry of Justice the information on the amounts transferred to this account.

5. Conclusions

In Romanian doctrine, remarkable legal advisors criticise the legal dispositions regarding the quantum of judicial stamp duties, which they consider to have an excessively relative character¹², even the legislative amendments of *G.E.O. no. 212/2008*, determining a raise of judicial stamp duties, and not a decrease, practically blocking the free access of justice. The same author asserts that the new legislative regulations determine a raise of the judicial stamp duties, not a decrease, so that the judicial stamp duties become onerous for the justice act. They cover a significant share of the budget allocated to the justice system, and

public justice support is inoperative, which makes the current system of judicial stamp duties be considered "actually an obstacle for natural and artificial individuals to access justice."¹³

In our opinion, even the new legislative legislation debunks lacunas with respect to the situations in which there may be granted facilities provided for by the provisions of the law on judicial stamp duties, due to the fact that in the context of economic and social crisis, many companies in Romania have suspended commercial activity or have entered into insolvency procedure.

The judicial stamp duties must not constitute enrichment without fair cause for public services delivered by the courts of law, but reflect a balance in such a way as not to be onerous for the judicial procedure, but to grant, as the case may be, a judicial stamp duty corresponding to the cause.

It is true that thanks to the new regulations governing judicial stamp duty, there have been made improvements, however, as it can be seen, this normative document includes a more complex range referring to the categories of natural persons and/or legal entities which benefit from the exemption from the payment of the judicial stamp duties, as well as those of the legally pursued remedies.

It should be made clear that "courts of appeal and second appeal coped with matters concerning situations such as those in which the first instance shall be delivered on exceptions: exception for the lack of interest, exception for lack of passive and active process qualities, exception for the lack of object, or on solutions that omit the dispute frame.

Another problem arising in the court's practice is the applications for the establishment of rights in rem or refund of benefits making by virtue of a legal act which has been the subject of a determination of invalidity, cancellation, rescission, termination or revocation, which implies that these are money's worth and shall be taxed in proportion and progressively, depending on the value of the object action or application.

In our opinion, even the new legislative rules, shall submit such gaps with respect to situations in which they may be granted facilities thanks to the provisions of the law on judicial stamp duties, due to the fact that in the context of economic and social crisis, Many companies in Romania have suspended commercial activity or have entered into insolvency proceedings.

Thus, some courts of appeal/second appeal have agreed on a judicial stamp duty covering the value of the disputed claims under the conditions in which the appeal was rejected on exceptions - which are not expressly legally stipulated in the new normative act - and others have pronounced that the defendant shall pay a fixed judicial stamp duty, taking into consid-

ration the fact that the appeal was pronounced by exceptions. With regard to the latter aspect, we are sounding the hypothesis of a judicial stamp duty fixed, in accordance with the conditions in which the appeal was solved by exceptions, which means that the equivalent of the plaintiff's claims is not contested and the actions taken by the parties are not non-patrimonial, being not money's worth.

For this reason, we think that in such cases, the legislator should provide specifically, in taking into account the juridical practice on judicial stamp duties. Scrutinizing the new normative document, the legislator only provided the following ones: exception for not stamping, exception for no signature or no quality as representative, exception for prematurity, exception nullity, exception for prescription or exception for final decision authority.

We believe that it is necessary, as the law stipulates, to have legal provisions in respect of the situations that are rejected on exception for lack of interest, exception for lack of active or passive procedure qualities, exception for lack of object or any of the exceptions in material or procedure law, in order to put a balance between individuals and public services provided by legal authorities.

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- ² The site of the Superior Council of Magistrates – human rights jurisprudence – on July 17, 2008, to improve the access to CEDO jurisprudence, there was signed a protocol between the Superior Council of the high Court and the European Institute of Romania, dealing with the translation of the recent decisions of the European Court of the Human Rights pronounced against Romania. All decisions can be found on the internet page, as well as their transmission courts and national anti-corruption prosecutor's office.
- ³ As for E. G. O. no. 80/2013, this obligation is not covered by Art. 33, but is amended as shown in this paper, by the dispositions of Art. 200 and Art. 197, the new Code of Civil Procedure regulating the summon procedure.
- ⁴ Practical aspects pronounced by the High Court of Cassation and Justice – Section II – Civil, on the occasion of the meeting organized to debate on various legal cases pending before the court of law.
- ⁵ Decision no. 1972/05.05.2012 pronounced by the High Court of Cassation and Justice – Section II – Civil
- ⁶ Decision no. 3080/12.10.2011 pronounced by the High Court of Cassation and Justice, Section II, Civil Code.
- ⁷ This article refers to the G.E.O. regarding the public judicial support, in force only for natural persons.
- ⁸ Presently, amendments and additions are made to the Law no. 276/2009, regarding the approval of the Government Emergency Ordinance no. 212/2008 to modify and complete Law no. 146/1007 regarding the judicial stamp duties, published In Official Journal no. 482, July 13, 2009, as well as Law no. 277/2009 regarding the approval of the Government Emergency Ordinance no. 173/2008 to amend and complete Law no. 85/2006 regarding the procedure of insolvency and amendment of letter c) of art. 6, Law no. 146/1997, published in the Official Journal no. 486, July 14, 2009. At the date, this law is repealed, but it still applies to facts and actions done previous the new dispositions on judicial stamp duties enter into force.
- ⁹ Art. 3 paragraph (2) of G.O. no. 32/1995, in consolidated version on May 2nd, 2013. When the applications mentioned at paragraph (1), whether or not regard the context or the remedy at law, claim for more than 1.000.000 lei, judicial stamp duties of 15.000 lei shall apply, if the value is higher than 10.000.000 lei, judicial stamp duties of 30.000 lei apply, and if the value is over 100.000.000 lei, judicial stamp duties of 50.000 lei apply. The amounts of money are in old currency, but their printing corresponds to the evolution of the currency.
- ¹⁰ Paragraph (1) underwent changes due to the G.E.O no. 212/ 2008, starting with 16. 07. 2009.
- ¹¹ Paragraph (1¹) underwent changes through paragraph 1 of Law no. 76/2012 starting with 15.02.2013.
- ¹² Leș I. (2010), *Treaty of Procedural Civil Law*, 5th edition, C.H. Beck Publishing House, Bucharest, pp. 432
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