

IMPACT ON THE EVOLUTION OF THE INTERNATIONAL SYSTEM OF TAXATION AND CUSTOMS OF ROMANIAN MODERN AND CONTEMPORARY PERIOD (1859 - 2013)

Constanta ENEA,

Associate Professor, University Constantin Brancusi of Targu -Jiu, Faculty of Economics and Business Administration, Romania, constantina_enea@yahoo.com

Constantin ENEA,

Associate Professor, University Constantin Brancusi of Targu -Jiu, Faculty of International Relations, Law and Administration, Romania, titelenea@yahoo.com

Liviu BUCIU,

Lawyer, Targu –Jiu, liviu.buciu@gmail.com

Abstract:

Since the formation of the United Principalities (24/01/1859), Romania has undergone a series of profound, permanent reforms of its fundamental institutions. The international context had an influence important, often enteritis in shaping its institutions, including the system of taxes.

We plan to make a brief review of taxation in modern Romania, starting from the formation of the United Principalities (1859) via the international recognition of Romania as a kingdom (1881), the formation of the National Unitary (1918) international recognition (1919 - 1921), the interwar period (1918-1939), the Second world War (1939-1945) suffered territorial losses in 1940 , the communist period (1945-1989), the post-communist period (1989-2006), will deepen in a future article pre and post EU accession in terms of fiscal and customs.

Keywords: The international system of taxation, customs Regulation, Customs Code of the European Union, Community customs legislation.

Clasificare JEL : G32, G38

1. Introduction:

On the OECD released its added plan in July 2013 which details the reasons which prompted its formalization, and the ways of implementing the 15 actions affecting erosion in the tax base and the transfer of profits abroad. Specifically some of these actions within the implementation in 2014 and so will be able to analyze their impact on Romanian legal environment and thus the activity of economic agents operating in Romania. In concrete proposed OECD Model Convention updates and guidelines on transfer pricing. Romanian legislation is supplemented by the provisions of these recommendations so it is important to anticipate the magnitude of these changes. White Paper in the OECD transfer pricing documentation suggests otherwise and recapitulation directions and initiatives in transfer pricing documentation and transfer pricing documentation change to a more simple and direct.

Regarding legislative updates in customs and excise duties, I have listed above some information on the new Customs Code ("EU Customs Code") approved and came into force in November 2013 (eg restructuring regimes and customs destinations, status of authorized economic operator (AEO), centralized clearance or newly introduced simplified procedure, called the self - assessment), updates the conditions under which companies can obtain deferment certificate VAT, customs, and information on new provision of excise duty applicable from the current year 2014 (eg determining the exchange rate used to calculate excise duty excise new products, changes in excise duties, changes on warranties etc).

2. Impact on the evolution of the international system of taxation and customs of Romanian modern and contemporary period

If the Paris Convention of 1858 first introduced “*impositum nullum sine lege*” as a concept in the financial- budgetary[1] in the United Principalities were soon introduced regulations being adopted draft Customs Administration of the United Principalities, Moldavia and Wallachia (Normative act included provisions on the organization of the customs service, common provisions on import and export). Financial tax (1863), tax on spirits (1867), payroll taxes (1877) and the kingdom of Romania - by 1881 - income tax on industrial (1912).

Great Union and the Paris (the signing of peace treaties with Germany in Versailles, June 28, 1919, with Austria, the Saint- Germain on 10 September 1919 Bulgaria at Neuilly on 27 November 1919, Hungary in Trianon, June 4, 1920, Ottoman Empire at Sèvres on August 10, 1920), Peace Conference (1919) opened a new stage in the modernization of Romania, signing treaties directly influencing the recognition of the National Unitary Romanian state modernization efforts including taxation.

Thus in 1921 Titulescu Act (Once the war ended, it took administrative unification of the entire country. The administrative reform is also known as "Reform Titulescu". Titulescu presented in Parliament on March 22, 1921 - The bill to reform the direct contributions was approved on 1 August 1921) introduces for the first time imposing customs tariffs, and in 1923 appears to unify Law direct contributions and establishing overall tax (thus, in 1923 the finance ministers were i.th. Gheorghe Florescu and ended Mîrzescu administrative reform).

In 1927 there was adopted a new customs tariff, known as tariff Manoilescu [2], characterized by the fact that he was charged a minimal fee for countries applying preferential tax Romanian products to other countries duties ranging up to 50 % of the customs value.

Tariff was amended in 1929, under the guidance of Virgil Magearu Minister (Minister of Finance in the government of Alexandru Vaida Voivod), which is highly advanced tax for that period (Madgearu Tariff, contained two types of fees: minimal irreducible - established for goods produced in the country and general reducible is negotiating with countries partner for mutual granting of tariff concessions) [3]. In 1942, in the context of World War II, was adopted Fiscal Procedure Code - law focused on rapid charging and simplified taxes [4].

After the end of WWII, since 1945, Romania falls under Soviet domination. This period is a completely different period of development previously established fiscal and customs legislation Rumanian. During this period we distinguish three phases: the Communist regime took power under the protection of Soviet occupation (1945-1948), Communist - Stalinist regime (1949-1964), the communist - nationalist (1964-1989).

The stage traveled Romania between 1945 and 1948, internally there is a downside in terms of compliance with the fundamental principles of Romanian law as enshrined in the Constitutions of 1866 and 1923. The old values were demolished by the 1945 agrarian reform [5], reform and monetary stabilization (1947) [6] Constitution Romanian People's Republic (1948) [7], nationalization of the main means of production (1948). Under the law passed by M.A.N. 11 June 1948 were nationalized all underground resources which were in state ownership after the entry into force of the Constitution and individual business leaders, companies and associations any particular industry, banking, insurance, mining, transport and telecommunications, whose economic role of particular importance for economic and social policy of the Romanian state. Externally, treaties and international agreements to which Romania was part became inapplicable.

Romania refused in the summer of 1947 Mashall Plan.

In the second stage of the communist between 1949 and 1964, Romania joined in a fierce political isolation.

All directives coming from Moscow and this reflected in tax and customs of the country. Internally sine principle *nullum impositum sine lege* enshrined the Paris Convention in 1858 was flagrantly violated the mandatory quota system which farmers were obliged to pay at the whim of the local Communist representatives. What remains of private property (small agricultural properties) became cooperative plate, thus making the tax system leverage centralized collection of taxes.

Internationally, in 1948, at the initiative of the Soviet Union was established Council for Mutual Economic Assistance (CMEA) that want a reply given to the Marshall Plan and later the communist structure response to the European Communities. CAER's mission to boost trade between the countries of the Eastern bloc. In reality, the USSR communist countries could not provide comparable assistance provided by the U.S. western countries. CMEA states were: USSR, GDR, Bulgaria, Poland, Czechoslovakia, Hungary and Romani. Other non-European communist countries (Mongolia, Cuba, Vietnam) also took part in recent years in some sessions of the Council. CMEA activity where not part of China, North Korea and Albania. CMEA Secretariat and many committees were based in Moscow. CAER has failed to fulfill the role for which it was created, mainly thanks to the centrally planned economies of the Member States, exchanges of goods continues to unfold through bilateral negotiations with keeping balance of payments. As a result of the political changes in 1989 and 1990, the CMEA was self-terminated in 1991.

The third phase of the communist period (1964-1989), later the April Theses (1964) of the former communist leader Gheorghe Gheorghiu Dej from the principle of equality between the parties and communist states, clips in those sentences - characterized by some autonomy to the communist regime in Bucharest, materialized through reforms to the legal system including tax and customs and the conclusion of several treaties of economic cooperation and agreements to avoid double taxation.

After the Prague Spring and occupation by Soviet forces Czechoslovakia and the Warsaw Pact, with the exception of Romania, Romania's position in relation to the free world has changed fundamentally perceived positively in the eighth decade of the last century.

In the period 1970-1989 were concluded conventions and protocols to avoid double taxation with 24 countries among which exemplary Federal Republic of germs (1973), USA (1974) , Great Britain (1976), Sweden (1978), The Netherlands (1980), Norway (1981) etc. During 1945 - 1989 the whole foreign trade activity held only by state enterprises specialized. In 1973 was founded the General Customs Directorate, with

separate legal personality, which came to the Ministry of Finance and in 1979 entered into force last Customs Code. Customs

Code of the Socialist Republic of Romania was repealed in 1997.

After 1989, with the abolition of the communist regime, tax and customs Systemic Romania underwent major changes, replacing the tax mechanism based on tax circulation goods with a complex tax system structured on direct taxes and indirect taxes. International treaties and conventions have been concluded for the avoidance of double taxation with many countries.

Regarding customs, point out that since 1990, Romanian Customs Administration has entered into a comprehensive reform process, with the ultimate objective, preparing necessary conditions of accession to the European Union.

It was developed and adopted a new import customs tariff from January 1, 1991 optimizing the function of customs tax.

During 1992-1993, the legal framework has been improved to be harmonized with EU legislation being adopted import customs tariff nomenclature based on the Harmonized System 6-digit level (1992), using the standard form of detailed customs declaration, similar single Administrative Document used in the European Economic Community (1993), adopting import customs tariff based on the Combined Nomenclature (1993) etc.

Romanian Customs Code was developed in 1997 and subsequently amended in 2004 and 2006. Customs Regulation was developed in 1997 and subsequently amended in 2001, 2003, 2004 and 2006.

The Official Journal of the European Union no. L 269 of 10 October 2013 has been published Regulation (EU) no. 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing the Community Customs Code of the European Union (CVUE) [8].

And our country must apply the provisions at European level, according to the schedule stated their Brussels. The new Customs Code of the European Union, which repealed the old legal frame work came into force on 30 October 2013.

According to EU Regulation no. 952/2013, some articles CVUE apply from that date, the date from which the Commission Regulation (EC) no. 450/2008 establishing the Community Customs Code ("Modernised Customs Code"), other provisions will apply until 1 June 2016. Since 1 November 2013, Romania directly applicable Community customs legislation and Romanian companies involved in international trade comply with the new provisions.

3. Current contributions in the field

The first step in the modernization of customs legislation, which included some steps towards a uniformity of its administration and the creation of single European customs administrations, was completed in 2008.

The second phase began on 1 November 2013, when the project of reforming the Modernised Customs Code (the so-called European Union Customs Code), which was already approved by the European Parliament came into force". According to the latest estimates made by the European Commission, the deadline for full implementation of the EU Customs Code is expected by the end of 2019.

Customs legislation introduced modernized customs simplifications (essential the introduction of electronic declaration of goods and online communication between operators, importers/exporters and authorities) and the unification of application by the 28 customs administrations (table no.1).

Table no.1

Situation of Double Taxation Conventions and their Protocols amending concluded by Romania with other countries, to September 1, 2013

No. crt.	Country	No and date of decree / law ratifying the Convention	Bulletin / Official Gazette published the Convention	Effective date	On which is applied
1	South Africa	59/13.07.1994	199/1994	29.10.1995	1.01.1996
2	Albania	86/18.10.1994	302/1994	20.10.1995	1.01.1996
3	Algeria	25/12.04.1995	69/1995	11.07.1996	1.01.1997
4	Saudi Arabia	259/07.12.2011	917/2011	01.07.2012	1.01.2013
5	Armenia	121/09.07.1997	156/1997	24.08.1997	1.01.1998
6	Australia	85/20.03.2001	150/2001	11.04.2001	1.01.2002
7	Austria (old)	254/10.07.1978	64/1978	10.01.1979	1.01.1978-31.12.2006
8	Austria (new)	333/15.11.2005	1034/2005	01.02.2006	1.01.2007
9	Austria (Protocol)	245/17.07.2013	448/2013	01.11.2013	1.01.2014
10	Azerbaijan	366/19.09.2003	687/2003	29.01.2004	1.01.2005
11	Bangladesh	221/04.09.1987	37/1987	21.08.1988	1.01.1989
12	Belarus	102/26.05.1998	200/1998	15.07.1998	1.01.1999
13	Bulgaria	82/15.04.1977	34-35/1977	03.10.1978	1.01.1978 - 31.12.1998
14	Belgium (old)	126/16.10.1996	262/1996	17.10.1998	1.01.1999
15	Belgium (new)	5/10.01.1995	7/1995	12.09.1995	1.01.1996
16	Canada (old)	418/05.12.1979	97/1979	29.12.1980	1.01.1978-31.12.2004
17	Canada (new)	450/01.11.2004	1043/2004	31.12.2004	1.01.2005
18	Czech	37/23.06.1994	157/1994	10.08.1994	1.01.1995
19	China(not applicable in Hong Kong)	5/24.01.1992	10/1992	05.03.1992	1.01.1993
20	Cyprus	261/09.07.1982	66/1982	08.11.1982	1.01.1983
21	South Korea	18/08.04.1994	96/1994	06.10.1994	1.01.1995
22	North Korea	104/19.06.2000	301/2000	25.08.2000	1.01.2001

23	Croatia	127/16.10.1996	271/1996	28.11.1996	1.01.1997
24	Denmark	389/27.10.1977	118/1977	28.12.1977	1.01.1974
25	Ecuador	111/09.11.1992	294/1992	22.01.1996	1.01.1997
26	Egypt	316/14.10.1980	84/1980	05.01.1981	1.01.1982
27	Switzerland	60/13.07.1994	200/1994	27.12.1994	1.01.1994
28	Switzerland (Protocol)	261/07.12.2011	934/2011	06.07.2012	1.01.2013
29	UAE	74/03.11.1993	262/1993	23.01.1996	1.01.1997
30	Estonia	449/01.11.2004	1126/2004	29.11.2005	1.01.2006
31	Ethiopia	448/01.11.2004	1057/2004	09.05.2009	1.06.2009
32	Russian Federation	38/16.06.1994	158/1994	11.08.1995	1.01.1996
33	Philippines	23/04.04.1995	64/1995	27.11.1997	1.01.1998
34	Finland (old)	61/02.03.1978	16/1978	27.12.1978	1.01.1979 - 31.12.2000
35	Finland (new)	201/24.12.1999	642/1999	04.02.2000	1.01.2001
36	France	240/23.12.1974	171/1974	27.09.1975	1.01.1975
37	Georgia	45/26.03.1999	132/1999	15.05.1999	1.01.2000
38	Greece	25/12.03.1992	46/1992	07.04.1995	1.01.1996
39	India	221/04.09.1987	37/1987	14.11.1987	1.01.1988
40	Indonesia	50/02.03.1998	104/1998	13.01.1999	1.01.2000
41	Iran	279/15.05.2002	401/2002	30.10.2007	1.01.2008
42	Ireland	208/28.11.2000	626/2000	29.12.2000	1.01.2001
43	Iceland	139/04.07.2008	589/2008	21.09.2008	1.01.2009
44	Israel	39/14.02.1998	86/1998	21.06.1998	1.01.1999
45	Jordan	215/26.06.1984	51/1984	02.08.1984	1.01.1985
46	Italy	82/15.04.1977	34-35/1977	06.02.1979	1.01.1979
47	Latvia	606/06.11.2002	841/2002	28.11.2002	1.01.2003
48	Lebanon	10/21.03.1996	62/1996	06.04.1997	1.01.1998
49	Lithuania	278/15.05.2002	393/2002	15.07.2002	1.01.2003
50	Luxembourg	85/18.10.1994	299/1994	08.12.1995	1.01.1996
51	Luxembourg (Protocol)	181/18.10.2012	715/2012	11.07.2013	1.01.2014
52	Japan	213/05.07.1976	69/1976	09.04.1978	1.01.1978
53	Kazakhstan	11/06.03.2000	109/2000	21.04.2000	1.01.2001
54	Kuwait	5/08.03.1993	57/1993	05.10.1994	1.01.1992
55	Malaysia	482/26.12.1983	106/1983	07.04.1984	1.01.1985
56	Malta	61/03.07.1996	144/1996	16.08.1996	1.01.1997
57	Macedonia	306/17.05.2002	473/2002	16.08.2002	1.01.2003
58	Great Britain	26/03.02.1976	13/1976	22.11.1976	1.04.1976
59	Morocco (old)	404/01.11.1982	99/1982	30.08.1987	1.01.1987- 31.12.2006
60	Morocco (new)	5/18.02.2004	161/2004	17.08.2006	1.01.2007
61	Mexico	331/20.06.2001	372/2001	15.08.2001	1.01.2002
62	Moldavia	60/17.06.1995	127/1995	10.04.1996	1.01.1997
63	Namibia	61/15.04.1999	188/1999	05.08.1999	1.01.2000
64	Nigeria	10/08.03.1993	58/1993	18.04.1993	1.01.1994
65	Norway	67/25.03.1981	19/1981	27.09.1981	1.01.1982
66	Netherlands (old)	316/14.10.1980	84/1980	05.12.1980	1.01.1980-31.12.1999
67	Holland (new)	85/25.05.1999	251/1999	29.07.1999	1.01.2000
68	Pakistan (old)	418/05.12.1979	97/1979	20.03.1980	1.01.1980-31.12.2001
69	Pakistan (new)	212/28.11.2000	632/2000	13.01.2001	1.01.2002
70	Poland	6/10.01.1995	7/1995	15.09.1995	1.01.1996
71	Portugal	63/15.04.1999	194/1999	14.07.1999	1.01.2000
72	Qatar	84/20.03.2001	150/2001	06.07.2003	1.01.2004
73	R.F.Germania (old)	625/21.11.1973	197/1973	01.11.1975	1.01.1972-31.12.2003
74	R.F.Germania (new)	29/16.01.2002	73/2002	17.12.2003	1.01.2004
75	R.F.Jugoslavia (applies to Serbia and Montenegro)	122/09.07.1997	155/1997	01.01.1998	1.01.1998
76	R.S.F.Jugoslavia (applies in Bosnia - Herzegovina)	331/14.10.1986	61/1986	21.10.1988	1.01.1989
77	San Marino	384/31.12.2007	13/2008	11.02.2008	1.01.2009
78	San Marino (Protocol)	85/06.06.2011	408/2011	16.06.2011	1.01.2012
79	U.S.	238/23.12.1974	168/1974	26.02.1976	1.01.1974
80	Singapore	475/09.07.2002	580/2002	28.11.2002	1.01.2003 (for Romania) 1.01.2004 (for Singapore)
81	Syria (old)	40/11.02.1988	9/1988	07.11.1991	1.01.1992-31.12.2009
82	Syria (new)	106/14.04.2009	279/2009	04.06.2009	1.01.2010
83	Slovakia	96/10.11.1994	315/1994	29.12.1995	1.01.1996
84	Slovenia	55/24.01.2003	105/2003	28.03.2003	1.01.2004
85	Spain	418/05.12.1979	97/1979	26.06.1980	1.01.1980
86	Sri Lanka	149/22.05.1985	27/1985	28.02.1986	1.01.1986
87	Sudan	386/31.12.2007	13/2008	14.11.2009	1.01.2010
88	Sweden	432/31.10.1978	104/1978	08.12.1978	1.01.1978
89	Tajikistan	16/17.02.2009	110/2009	02.03.2009	1.01.2010
90	Thailand	3/03.02.1997	18/1997	03.04.1997	1.01.1998
91	Tunisia	326/23.12.1987	60/1987	19.01.1989	1.01.1990
92	Turkey	331/14.10.1986	61/1986	15.09.1988	1.01.1989
93	Turkmenistan	107/14.04.2009	321/2009	21.08.2009	1.01.2010
94	Ukraine	128/16.10.1996	272/1996	17.11.1997	1.01.1998; 15.01.1998
95	Hungary	91/26.10.1994	306/1994	14.12.1995	1.01.1996
96	Uzbekistan	26/12.03.1997	46/1997	17.10.1997	1.01.1998
97	Vietnam	6/13.03.1996	56/1996	24.04.1996	1.01.1997
98	Zambia	215/26.06.1984	51/1984	29.10.1992	1.01.1993

Source: http://static.anaf.ro/static/10/Anaf/AsitentaContribuabili_r/Conventii/Conventii.htm, accessed on 30.01.2014

From this point of view, companies involved in international trade must take advantage of the respite offered by reforming the Community Customs Code and to ensure that, in the period ahead, take the necessary

steps to develop the required level systems concept is -customs systems to be interoperable with the customs administration.

Also, according to the Customs Code of the European Union , now the criteria for the award by the customs authority, the status of authorized economic operator (AEO) will become mandatory for any company that requires you to obtain a customs authorization (eg license for application of inward) one more reason to prepare to obtain this authorization. AEO status will become virtually mandatory from 1 June 2016.

Thus, any company will require a customs authorization, such authorization for simplified procedure of local clearance or self - assessment you will need to have this status. AEO status is granted only to companies that have committed in the past three years, serious or repeated violations of customs legislation and have not committed serious crimes related to economic activity, ie which has debts outstanding.

In addition to mandatory registration as authorized economic operator, one of the most important news of the new European Customs Code is the restructuring of customs. This restructuring has the following significant changes:

- free zones transform the destination customs procedure, customs warehousing becoming like today, this means that non - Community goods, which will be introduced in a free zone in Romania, to be stored, will be subject to submission of customs declarations, the guarantee of customs duties and other import duties (VAT, excise duties if applicable) obligations not currently exist;
- current economic customs procedure inward processing suspension of payment of customs duties inward with duty drawback, processing under customs control unify into a single customs regime, namely the customs inward, which will include the destruction procedure goods under customs control, as such , will not be necessary, for example, to request authorization for placing goods under inward processing company to prove intent re – export of products obtained from imported goods.

Also on June 1, 2016, will introduce simplifications of procedures (formalities) customs.

For example, besides the local clearance procedure, which will be maintained and simplified, is introduced so - called self-assessment procedure for economic operators. This procedure simplification, the customs authorities may allow an operator to make the following two actions:

- determine the amount of taxes owed only import or export , and ,
- to perform certain checks and customs checks, which are normally carried out by the customs authorities, customs supervision.

To simplify customs formalities, from June 1, 2016, detailing and simplify the procedure for centralized clearance, which will allow the declaration of goods in the Member State where the company is established (eg in Romania), even if the goods are physically present in another state Member / other Member States. Also, the procedure will work within a Member State. For example, the declaration form will be submitted to a customs office in Timisoara, even if the goods are physically presented to the customs office in Constanta, after obtaining customs clearance, goods can move freely from Constanta to any point within the Community.

4. Conclusions:

What would be the legal and tax provăcăările Romania in the period 2014 - 2015? We will list below:

- Changing the way SME tax;
- Modifying the calculation of excise duty;
- Expansion base for social contributions of care for people who derive income from rental and leasing;
- Introduce special tax on buildings owned businesses (energy transport networks, poles, warehouses, shops).

What is the actual impact of these changes on taxpayers Romans? Where is Romania in the current fiscal context of Europe? How far or close are the latest European trends and changes in international tax?

It is assumed that this will contribute to:

- Lined Romania to the European and international trends in tax matters;
- Romania's attractiveness as investment environment in terms of tax;
- Reducing bureaucracy, simplifying tax compliance and tax administration more efficient role;
- Combating tax evasion - 2013/42/UE Directive amending Directive 2006/112/EC and Directive 2006/112/EC amending Directive 2013/43/UE;

Research Results:

On the OECD released its added plan in July 2013 which details the reasons which prompted its formalization, and the ways of implementing the 15 actions affecting erosion in the tax base and the transfer of profits abroad. Specifically some of these actions within the implementation in 2014 and so will be able to analyze their impact on Romanian legal environment and thus the activity of economic agents operating in Romania. In concrete proposed OECD Model Convention updates and guidelines on transfer pricing. Romanian legislation is supplemented by the provisions of these recommendations so it is important to anticipate the magnitude of these changes. White Paper in the OECD transfer pricing documentation suggests otherwise and recapitulation directions and initiatives in transfer pricing documentation and transfer pricing documentation change to a more simple and direct.

Regarding legislative updates in customs and excise duties, I have listed above some information on the new Customs Code ("EU Customs Code") approved and came into force in November 2013 (eg restructuring

regimes and customs destinations, status of authorized economic operator (AEO), centralized clearance or newly introduced simplified procedure, called the self - assessment), updates the conditions under which companies can obtain deferment certificate VAT, customs, and information on new provision of excise duty applicable from the current year 2014 (eg determining the exchange rate used to calculate excise duty excise new products, changes in excise duties, changes on warranties etc).

All these are aimed at:

- Avoidance of double taxation and the payment minimize taxes;

- Legal and moral issues - what is allowed and what is not? How distinguish artificial transactions and what can we do to protect ourselves in case of a tax audit.

Romania could become a possible location for holding companies?

2013 was a tumultuous year in terms of taxation, business senses this mainly by how quickly some laws were approved. But certainly, a lot to do in terms of providing a stable and predictable environment that will make the foreign and domestic investments to grow in 2014.

Year 2014 should not bring "tax increases, but rather measures to stimulate economic growth and consumption, coupled with effective fight against tax evasion" [9].

References:

[1] Constantin Enea - TAXATION AND FISCAL POLICY IN ROMANIA IN THE BEGINNING OF THE MILLENNIUM - Universitaria Publishing House, Craiova, 2007, pp 68.

[2] Lolescu Elena, history national economy Sitech, Craiova, 2003, pp: 223 - 224.

[3] Cerchez Octavia, customs policy, external trade policy component of Romania, Expert Publishing House, 2003, pp: 61-69);

[4] The Official Gazette, Part I no. 78 of 01.04.1942, 1.8.1952 was consolidated and remained in force until 2003;

[5] Law No.187 of March 23, 1945 for land reform, published in the Official No. 68/23 to MAR., 1945.

[6] Law no. 287 of 16 August 1947 currency reform, published in the Official No. 187 of 16 August 1947.

[7] Official Gazette No. Bis /1387 April. 1948 As an example we present in this text: Article 5. - The Romanian People's Republic, the means of production belong to the state or as property of the whole people, or cooperative organizations, or individuals, legal persons or Article 6. - Any kind of underground riches, mining fields, forests, waters, natural energy sources, means of communication, tramways, roads, water and air, postal ,telegraph, telephone and radio belong to the state, as common property of the people. The law will determine how to pass state ownership of the goods listed in the previous paragraph, that the entry into force of this Constitution, were in private hands. Article 7.- Common goods Constitution the people's material foundation and economic prosperity of the national independence of the Romanian People's Republic. Defense and development of the people of the commons are a duty of every citizen. The text quoted above does not need comments.

[8] L 269 of 10 October 2013 has been published Regulation (EU) no. 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing the Community Customs Code of the European Union (CVUE).

[9] Statement by Serban Toader, senior partner of KPMG in Romania and Moldova to the Tax conferences Perspective - 2014 organized by KPMG in partnership with ZF.