

EMERGENCY ORDINANCE no. 80 of June 26, 2013 regarding judicial stamp fees
ISSUER • GOVERNMENT

Published in the OFFICIAL MONITOR no. 392 of June 29, 2013 Considering the modification of the legal framework for conducting the civil process through the adoption of the Civil Procedure Code, as well as the implementation of the new institutions adopted by the Civil Code, taking into account the fact that the mentioned legislative evolution was not reflected in -an appropriate way and at the level of the normative framework regarding judicial stamp duties, which remained mainly at the level established in 1997, updated in 2010 by applying the inflation index, so that the taxation system reflects the new structure and dynamics of the process civil, the new procedural guarantees granted to the parties to ensure a fair trial, as well as covering additional costs for the development of the infrastructure and for ensuring the logistics necessary to implement the new legal provisions, thus taking into account the need to ensure, on the one hand, a appropriate balance between the budgetary efforts to ensure a quality public service and the obligation of the citizen who uses this service to contribute to supporting the costs, but also, on the other hand, the transparency of the application of the rules in the matter involving a clear record of all the operations that involves the charging system, taking into account the fact that the non-adoption of this normative act as an emergency would lead to the preservation of an inadequate charging system compared to the lines drawn by rethinking the Romanian legal system with the adoption of the new Civil Code and the new Code of Civil Procedure, with negative consequences in terms of the situation of litigants and the acute needs of the judicial system, but also of the transparency and financial discipline imposed by the exercise of collecting to the budget the amounts deriving from the payment of judicial stamp duties, considering that the above-mentioned aspects target an interest public and constitutes an extraordinary situation, the regulation of which cannot be postponed, requiring the adoption of immediate measures through the emergency ordinance, based on art. 115 para. (4) of the Constitution of Romania, republished, the Government of Romania adopts this emergency ordinance.
Article 1

(1) Actions and requests brought to the courts, as well as requests addressed to the Ministry of Justice and the Prosecutor's Office attached to the High Court of Cassation and Justice are subject to the judicial stamp fees provided for in this emergency ordinance.

(2) Judicial stamp duties are due, under the terms of this emergency ordinance, by all natural and legal persons and represent payment for the services provided by the courts, as well as by the Ministry of Justice and the Prosecutor's Office attached to the High Court of Cassation and Justice.

(3) In the specific cases provided for by law, actions and requests brought to the courts, as well as requests addressed to the Ministry of Justice and the Prosecutor's Office attached to the High Court of Cassation and Justice, are exempt from the payment of judicial stamp fees.

Article 2 Judicial stamp duties are established differently, according to whether their object is or is not evaluable in money, with the exceptions provided by law.

Article 3

(1) Actions and requests that can be evaluated in money, brought to the courts, are taxed as follows:

- a) up to the value of 500 lei - 8%, but not less than 20 lei;
- b) between 501 lei and 5,000 lei - 40 lei + 7% for what exceeds 500 lei;
- c) between 5,001 lei and 25,000 lei - 355 lei + 5% for what exceeds 5,000 lei;
- d) between 25,001 lei and 50,000 lei - 1,355 lei + 3% for what exceeds 25,000 lei;
- e) between 50,001 lei and 250,000 lei - 2,105 lei +2% for what exceeds 50,000 lei;
- f) over 250,000 lei - 6,105 lei + 1% for what exceeds 250,000 lei.

(2) It is charged according to par. (1) and the following categories of actions:

- a) in establishing the nullity, annulment, resolution or termination of a patrimonial legal act; the application regarding the restoration of the parties to the previous situation is exempt from stamp duty if it is accessory to these applications;
- b) on establishing the existence or non-existence of a patrimonial right;
- c) by which the pronouncement of a court decision is requested that takes the place of an authentic deed of alienation of immovable assets or of establishing real rights over them.

Article 4

- (1) In the case of owner's actions, the judicial stamp duty is calculated at a value that is set at 20% of the value of the asset whose possession is requested.
- (2) The judicial stamp duty for the actions whose object is a dismantling of the right of ownership is calculated at a value set at 20% of the value of the asset on which the dismantling is carried out. In the case of applications with servitudes as their object, the judicial stamp duty is calculated by reference to 20% of the value of the property on which the establishment of the servitude is requested.

Article 5

- (1) Requests in the matter of judicial division are charged as follows:
 - a) establishing the assets subject to division - 3% of their value;
 - b) establishing the quality of co-owner and establishing the share due to each co-owner - 50 lei for each co-owner;
 - c) claims that the co-owners have against each other, born from the state of joint ownership - 3% of the value of the claims whose recognition is requested;
 - d) report request - 3% of the value of the goods whose reporting is requested;
 - e) the request for the reduction of excessive liberalities - 3% of the value of the reserve part subject to reintegration through the reduction of liberalities;
 - f) the request for sharing itself, regardless of the method of achieving it - 3% of the value of the shareable mass.
- (2) If the requests in the matter of judicial division provided for in para. (1) is formulated within the same action, it is charged with a single fee of 5% of the value of the divisible mass.

Article 6

- (1) Low value claims, formulated according to the special procedure provided for in Title X of Book VI of Law no. 134/2010 on the Civil Procedure Code, republished, with subsequent amendments and additions, hereinafter referred to as the Civil Procedure Code, or, as the case may be, according to Regulation (EC) no. 861/2007 of the European Parliament and of the Council of 11 July 2007 establishing a European procedure regarding low-value claims, with subsequent amendments and additions, is charged with 50 lei, if the value of the claim does not exceed 2,000 lei or the value in euros does not exceed the equivalent of 2,000 lei, and by 200 lei, for requests whose value exceeds 2,000 lei or whose value in euros exceeds the equivalent of 2,000 lei.
(on 07-18-2020, Paragraph (1) of Article 6 was amended by Point 1, Article II of LAW no. 132 of July 15, 2020, published in the OFFICIAL GAZETTE no. 623 of July 15, 2020)
- (2) Requests regarding the payment order, formulated according to the special procedure provided for in title IX of Book VI of the Code of Civil Procedure, as well as requests regarding the issuance of the European summons for payment formulated according to Regulation (EC) no. 1,896/2006 of the European Parliament and of the Council of December 12, 2006 establishing a European procedure for summons for payment, with subsequent amendments and additions, is charged with 200 lei.
(on 07-18-2020, Paragraph (2) of Article 6 was amended by Point 1, Article II of LAW no. 132 of July 15, 2020, published in the OFFICIAL GAZETTE no. 623 of July 15, 2020)
- (2¹) The opposition to the European summons for payment formulated according to art. 16 of Regulation (EC) no. 1,896/2006 of the European Parliament and of the Council of December 12, 2006 establishing a European payment summons procedure, with subsequent amendments and additions, as well as the request for re-examination made according to art. 18 of Regulation (EC) no. 861/2007 of the European Parliament and of the Council of 11 July 2007 establishing a European procedure regarding small claims is charged with 100 lei.
(on 07-18-2020, Article 6 was supplemented by Point 2, Article II of LAW no. 132 of July 15, 2020, published in the OFFICIAL GAZETTE no. 623 of July 15, 2020)
- (3) Requests for eviction from buildings used or occupied without right, resolved according to the special procedure provided by title XI of book VI of the Code of Civil Procedure, are charged with 100 lei.
- (4) Requests formulated by presidential ordinance, when they are not valuable in money, are charged with 20 lei. When the request made by way of presidential ordinance is evaluable in money, it is charged with 50 lei, if its value does not exceed 2,000 lei, and with 200 lei, if its value exceeds 2,000 lei.

Article 7

- (1) Actions regarding the establishment and granting of compensation for moral damages caused to the honor, dignity or reputation of a natural person are charged with 100 lei.
- (2) Actions and requests for civil compensation for material and moral damages resulting from injuries to physical and/or mental integrity are charged with 100 lei.
(on 03-20-2021, Article 7 was supplemented by the SINGLE ARTICLE of LAW no. 32 of March 16, 2021, published in the OFFICIAL GAZETTE no. 263 of March 17, 2021)

Article 8

- (1) 100 lei are charged for the following actions and requests brought to the courts:
 - a) requests to establish the existence or non-existence of a non-patrimonial right;

b) applications for the annulment or finding of nullity of a non-patrimonial legal act;
c) requests concerning the right to use the rented or leased property, if they do not also concern the payment of certain sums of money;
d) limitation actions; in the event that a portion of land is also claimed through the same application, the tax corresponding to the value of the claimed area is added to the judicial stamp duty established for the demarcation action.

(2) The request regarding the restoration of the parties to the previous situation, when it is not an accessory to the action to establish the nullity, cancellation, resolution or termination of a patrimonial legal act, is charged with 50 lei, if the value of the request does not exceed 5,000 lei, and with 300 lei, for requests whose value exceeds 5,000 lei.

Article 9 The following requests made during the process or in connection with a process are charged as follows: a) recusal requests in civil matters - for each participant in the process - for which recusal is requested - 100 lei; b) displacement requests in civil matters - 100 lei; c) applications for reinstatement within the deadline - 20 lei; d) requests for expiration - 20 lei; e) requests for re-examination against the conclusion by which the judicial fines and compensations were established according to art. 190 of the Civil Procedure Code - 20 lei; f) requests for re-examination against the annulment of the summons request, formulated according to art. 200 para. (4) from the Civil Procedure Code - 20 lei; g) applications for reinstatement, when the suspension of the trial is due to the parties - 50% of the judicial stamp duty for the application or action whose trial was suspended; h) applications for the recovery of missing documents and decisions - 50 lei; i) requests for the release of simple copies of the documents in the file, when they are made by the court - 0.20 lei/page; j) requests for the legalization of copies of the documents in the file, for each copy - 1 leu/page; k) requests for the issuance of any other certificates certifying facts or situations resulting from court records or regarding the files in their archives - 1 leu/page; l) requests for the release by the courts of copies of court decisions, with the mention that they are final, are charged 5 lei for each copy.

Note

Admission decision: RIL no. 2/2020, published in Official Gazette no. 177 of March 4, 2020:

In the interpretation and uniform application of the provisions of art. 28 related to art. 35 para. (2) , art. 9 and art. 34 para. (3) of the Government Emergency Ordinance no. 80/2013 on judicial stamp duty, with subsequent amendments and additions, appeals are not subject to judicial stamp duty when they refer to the solutions pronounced by previous courts on the ancillary request made in the process by the parties, for the award of court costs.

Article 10

(1) In the matter of forced execution, the following requests are charged as follows:
a) requests for approval of forced execution, for each enforceable title - 20 lei;
(on 04-02-2016, Letter a) of par. (1) of art. 10 was amended by art. V of EMERGENCY ORDINANCE no. 1 of February 3, 2016, published in the OFFICIAL GAZETTE no. 85 of February 4, 2016.)
b) applications for suspension of enforcement, including provisional enforcement - 50 lei.
(2) In the case of an appeal against enforced execution, the tax is calculated on the value of the goods whose tracking is challenged or on the value of the debit tracked, when this debit is lower than the value of the tracked assets. The fee related to this appeal cannot exceed the amount of 1,000 lei, regardless of the contested amount. If the object of the forced execution is not evaluable in money, the challenge to the execution is charged with 100 lei.
(3) In the event that the enforcement appeal invokes, under the conditions of art. 712 para. (2) from the Code of Civil Procedure, and factual or legal reasons regarding the substance of the right, the stamp duty is established according to art. 3 paragraph (1) .
(4) Requests for the return of enforced execution are charged, in all cases, with 50 lei, if the value of the request does not exceed 5,000 lei, and with 300 lei, for requests whose value exceeds 5,000 lei.

Article 11

(1) Other categories of requests are charged as follows:
a) requests by which the parties request the court to pronounce a decision that confirms the understanding of the parties, including when it results from the mediation agreement - 20 lei; in

cases where the settlement or mediation agreement concerns the transfer of the ownership right or other real right over one or more immovable assets, to this amount is added 50% of the amount of the fee that would be due for the action to claim the asset with the value the largest of the assets that are the subject of the transferred real right. If the settlement or mediation agreement has as its object the sharing, 50% of the amount of the fee calculated according to art. is added to the fixed fee. 5;

b) claims related to insurance measures - 100 lei; when the requests have as their object the establishment of precautionary measures on ships and aircraft, they are charged with 1,000 lei; requests for a European insurance order to freeze bank accounts, formulated according to Regulation (EU) no. 655/2014 of the European Parliament and of the Council of May 15, 2014 establishing a procedure for the European insurance order to freeze bank accounts in order to facilitate the cross-border recovery of debts in civil and commercial matters - 100 lei; (on 17-12-2019, Letter b) of Paragraph (1), Article 11 was amended by Article II of EMERGENCY ORDINANCE no. 75 of December 13, 2019, published in the OFFICIAL GAZETTE no. 1015 of December 17, 2019)

c) the appeal regarding the procrastination of the trial and the complaint against the resolution of the appeal - 20 lei.

Article 12 Applications for the acquisition of legal personality, for the authorization of operation and for the registration of legal entities are charged as follows: a) applications for the registration of political parties or for the modification of their status - 300 lei; b) requests for the acquisition of legal personality by the organizations provided for in the Social Dialogue Law no. 62/2011, republished, with subsequent amendments, as well as for the amendment of their constitutive acts - 200 lei; c) applications for the acquisition of legal personality by non-profit associations, foundations, unions and federations of non-profit legal persons, as well as for the amendment of their constitutive acts - 100 lei.

Article 13 Actions filed in the field of intellectual property rights are charged as follows: a) for the recognition of copyright and related rights, for the determination of their violation and the reparation of damages, including the payment of copyrights and amounts due for works of art, as well as for taking any measures in order to prevent the occurrence of imminent damages, to ensure their repair or to restore the right achieved - 100 lei; b) for the recognition of the inventor's status, of the patent holder, of the rights arising from the invention patent, from the assignment and license contracts, including the patrimonial rights of the inventor - 100 lei; c) requests that cannot be evaluated in money regarding the rights conferred by the brand, designs and industrial models - 300 lei.

Article 14

(1) Actions, requests, objections, appeals brought to the courts pursuant to Law no. 85/2006 regarding the insolvency procedure, with subsequent amendments and additions, of Government Ordinance no. 10/2004 regarding the bankruptcy of credit institutions, approved with amendments and additions by Law no. 287/2004, with subsequent amendments and additions, and Law no. 503/2004 regarding financial recovery, bankruptcy, dissolution and voluntary liquidation in the insurance business, with subsequent amendments and additions, is charged with 200 lei.

(2) Requests for the jurisdiction of the courts with the object of registration in the trade register are charged with 100 lei.

Article 15 The judicial stamp fees for some actions and requests related to family relationships are as follows: a) for the divorce request based on the provisions of art. 373 lit. a) from Law no. 287/2009 on the Civil Code, republished, with subsequent amendments, hereinafter referred to as the Civil Code - 200 lei; b) for the divorce application based on the provisions of art. 373 lit. b) and c) of the Civil Code - 100 lei; c) for the divorce application based on the provisions of art. 373 lit. d) from the Civil Code - 50 lei; d) the request regarding the granting of compensation or for the establishment of the compensatory benefit - 50 lei; e) for requests that are not ancillary to a divorce request and that have as their object the establishment of the child's residence, the exercise of parental authority, the establishment of the parents' contribution to the expenses of raising and educating the children, the right of the parent or of persons other than the parents to have personal ties with the child, family home - 20 lei per request; f) any other request that cannot be evaluated in money - 20 lei, if they are not exempt, according to the law, from stamp duty.

Article 16 In the matter of administrative litigation, claims filed by those injured in their rights by an administrative act or by the unjustified refusal of an administrative authority to resolve their claim related to a right recognized by law are charged as follows: a) claims for annulment of the act or, as the case may be, recognition of the claimed right, as well as for the issuance of a certificate, a certificate or any other document - 50 lei; b) requests of a patrimonial nature, which also request the reparation of damages suffered through an administrative act - 10% of the claimed value, but not more than 300 lei.

Article 17 Requests made according to the Law on public notaries and notarial activity no. 36/1995, republished, with subsequent amendments, is charged as follows: a) the appeal against the decision of the Board of Directors of the Chamber of Notaries Public or, as the case may be, of the Executive Office of the Council of the Union of Notaries Public, through which conflicts of competence between notaries were resolved public - 100 lei; b) complaints against the decision rejecting the request for execution of a notarial deed - 20 lei.

Article 18 The following requests made according to Law no. 188/2000 on bailiffs, republished, with subsequent amendments: a) applications for the resolution of jurisdictional conflicts between bailiffs' offices; b)

complaints against the bailiff's refusal to fulfill his duties provided by law;
c) applications for the legalization of the bailiff's signature and stamp.

Article 19 In contraventional matters, the complaint against the minutes of finding and sanctioning of the contravention, as well as the appeal against the decision issued, shall be charged with 20 lei.

Article 20 Actions and requests in the matter of land deeds, when they do not call into question the substance of the right, are charged with 50 lei.

Article 21 The request for the registration of owners', tenants' or mixed associations and the appeal against the decision of the judge-delegate is charged with 20 lei.

Article 22 Requests addressed to the Ministry of Justice are charged as follows: a) requests for superlegalization of documents or copies of documents, intended to be used abroad - 10 lei for each document or copy; b) applications for the authorization of translators and interpreters - 300 lei; c) requests for the attestation of the official Romanian title of legal advisor and the experience acquired in Romania, with a view to its admission and practice in the other member states of the European Union or the European Economic Area; for the attestation of the qualification of authorized translator and interpreter, in order to exercise it in the member states of the European Union or the European Economic Area or in the Swiss Confederation; for the attestation of the qualification of judicial technical expert in order to exercise it in the member states of the European Union or the European Economic Area or in the Swiss Confederation - 100 lei; d) applications addressed to the Ministry of Justice in order to recognize the professional qualification of authorized translator and interpreter or judicial technical expert, under the conditions of Law no. 200/2004 regarding the recognition of diplomas and professional qualifications for regulated professions in Romania, with subsequent amendments and additions - 100 lei.

Article 23

- (1) Requests for the exercise of the appeal against court decisions are charged with 50% of:
- a) the fee due for the request or action that cannot be evaluated in money, settled by the first instance, but not less than 20 lei;
 - b) the fee due on the contested amount, in the case of requests and actions that can be evaluated in money, but not less than 20 lei.
- (2) The incident call and the challenged call are charged according to the rules set out in para. (1) .

Article 24

- (1) The appeal against court decisions is charged with 100 lei if one or more of the reasons provided for in art. 488 para. (1) points 1-7 of the Civil Procedure Code.
- (2) If the violation or wrong application of substantive law rules is invoked, for claims and actions that can be assessed in money, the appeal is charged with 50% of the tax owed on the contested amount, but not less than 100 lei; in the same case, for requests that cannot be evaluated in money, the appeal request is charged with 100 lei.
- (3) The incident appeal and the challenged appeal are charged according to the rules set out in paragraph (1) and (2) .

Article 25

- (1) 20 lei are charged for applications for the exercise of the appeal or, as the case may be, the appeal against the following court decisions:
- a) the conclusion by which the sale of the goods was ordered in the partition action;
 - b) the decision to suspend the trial of the case;
 - c) decisions to cancel the application as unstamped, unsigned or for lack of representative quality.
- (2) 50 lei are charged for applications for the exercise of the appeal or, as the case may be, the appeal against the following court decisions:
- a) the decisions by which the application was rejected as premature, inadmissible, prescribed or for res judicata authority;
 - b) the decision by which the waiver of the claimed right was noted;
 - c) the decision by which the waiver of judgment was noted;
 - d) the decision approving the consent of the parties.
- (3) The request for the exercise of the right of appeal, which concerns only the considerations of the decision, is stamped, in all situations, with 100 lei.

Article 26

- (1) A fee of 100 lei is due for the formulation of the cancellation appeal.
- (2) The request for revision is charged with 100 lei for each reason for revision invoked.
- (3) The action for annulment of the arbitration decision is charged with 100 lei for each reason cited. The appeal against the judgment pronounced in the annulment action is stamped according to art. 24 , which applies accordingly.
- (on 19-10-2014, Paragraph (3) of art. 26 was introduced by point 2 of art. IX of LAW no. 138 of October 15, 2014, published in the OFFICIAL GAZETTE no. 753 of October 16, 2014.)

Article 27 Any other actions or claims that cannot be evaluated in money, except for those exempted from paying the judicial stamp duty according to the law, are charged with 20 lei.

Article 28 If the law does not provide otherwise, any request for the exercise of an appeal, ordinary and extraordinary, against the court decision by which an action or claim exempted, according to the law, from the court fee was settled, is exempted from the payment of the judicial stamp duty of stamp.

Note

Admission decision: RIL no. 2/2020, published in Official Gazette no. 177 of March 4, 2020:

In the interpretation and uniform application of the provisions of art. 28 related to art. 35 para. (2) , art. 9 and art. 34 para. (3) of the Government Emergency Ordinance no. 80/2013 on judicial stamp duty, with subsequent amendments and additions, appeals are not subject to judicial stamp duty when they refer to the solutions pronounced by previous courts on the ancillary request made in the process by the parties, for the award of court costs.

Article 29

(1) Actions and claims, including those for the exercise of ordinary and extraordinary appeals, relating to: a) the establishment and payment of pensions, as well as other rights provided by the social insurance systems, are exempt from the payment of the judicial stamp duty; b) the establishment and payment of unemployment benefits, professional integration benefits and support allowances, social benefits, state child benefits, the rights of persons with disabilities and other forms of social protection provided for by law; c) the legal and contractual maintenance obligations, including the actions in the declaration of nullity, in the annulment, resolution or termination of the maintenance contract; d) establishing and granting compensations arising from wrongful conviction or taking a preventive measure; e) adoption, protection of minors, guardianship, conservatorship, judicial prohibition, assistance to persons with mental disorders, as well as the exercise by the guardianship authority of its attributions; f) protection of consumer rights, when natural persons and associations for consumer protection have the capacity of plaintiff against economic operators who have harmed the rights and legitimate interests of consumers; g) capitalizing on the rights of the National Red Cross Society; h) exercise of electoral rights; i) criminal cases, including civil compensations for material and moral damages arising from them;*)

Note

By DECISION OF THE CONSTITUTIONAL COURT no. 387 of May 27, 2015, published in the OFFICIAL GAZETTE no. 555 of July 27, 2015, the exception of unconstitutionality of the provisions of art. 29 para. (1) lit. i) from the Government Emergency Ordinance no. 80/2013 on judicial stamp duties, finding that its provisions are constitutional to the extent that actions and claims relating to civil compensation for material and moral damages arising from a criminal case are exempt from paying the judicial stamp duty in which the act causing damage, at the time of its commission, was considered a crime.

According to art. 147 para. (1) from the ROMANIA CONSTITUTION republished in the OFFICIAL GAZETTE no. 767 of October 31, 2003 the provisions of the laws and ordinances in force, as well as those of the regulations, found to be unconstitutional, cease their legal effects 45 days after the publication of the decision of the Constitutional Court if, during this interval, the Parliament or the Government, as the case may be, do not reconcile the non-constitutional provisions with the provisions of the Constitution. During this term, provisions found to be unconstitutional are suspended by law.

In conclusion, between July 27, 2015 and September 10, 2015, the provisions cited above were suspended by law, to the extent that actions and claims related to civil compensation for material and moral damages resulting from the payment of the judicial stamp duty are not exempted from a criminal case under the conditions in which the act causing damage, at the time of its commission, was considered a crime, ceasing its legal effects starting from September 11, 2015, for the same reasons for which they were suspended, since the legislator did not intervene to modify the contested provisions.

Note

Rejection decision: HP no. 22/2021, published in Official Gazette no. 1168 of December 9, 2021.

j) establishing and awarding civil compensation for alleged violations of the rights provided for in art. 2 and 3 of the Convention for the Protection of Human Rights and Fundamental Freedoms, ratified by Law no. 30/1994, with subsequent amendments;

k) the rights and legitimate interests claimed by former detainees and persecuted for political reasons during the communist regime in Romania;

l) any other actions, requests or procedural documents for which, by special laws, exemptions from judicial stamp duty are provided.

(2) Requests, actions and appeals filed by the prefect or mayor for the annulment of legal acts made or issued in violation of the provisions of the Land Fund Law no. 18/1991, republished, with subsequent amendments and additions.

(3) Applications for the dissolution of companies regulated by Law no. 31/1990, republished, with subsequent amendments and additions, and of economic interest groups, formulated by the National Trade Registry Office.

(4) Actions and requests regarding the service reports of civil servants and civil servants with special status are assimilated, in terms of the judicial stamp duty, to labor conflicts.

(5) For the issuance of simple copies of the documents in the file, if the copying services are not performed by the court, but by private providers operating in the court premises, no judicial stamp duty is charged.

Article 30

(1) Actions and claims, including appeals filed, according to the law, by the Senate, the Chamber of Deputies, the Presidency of Romania, the Government of Romania, the Constitutional Court, the

Court of Accounts, the Legislative Council, the People's Advocate, the Ministry are exempt from the judicial stamp duty Public and by the Ministry of Public Finance, regardless of their object, as well as those formulated by other public institutions, regardless of their procedural quality, when their object is public revenues.

(2) In the sense of this emergency ordinance, the category of public revenues includes: the revenues of the state budget, the state social insurance budget, local budgets, the budgets of special funds, including the budget of the Social Health Insurance Fund, the budget of the State Treasury, the revenues from repayments of external loans and from interest and commissions processed through the State Treasury, as well as the revenues of the budgets of public institutions financed in whole or in part from the state budget, local budgets, the state social insurance budget and the budgets of special funds, as the case may be, the revenues of the budget of the funds from external loans contracted or guaranteed by the state and whose repayment, interest and other costs are ensured from public funds, as well as the revenues of the budget of non-reimbursable external funds.

Article 31

(1) The determination of the amount of judicial stamp fees for the actions and requests brought to the courts is done by the court.

(2) In the case of fees calculated according to the value of the object of the request, the value at which the judicial stamp fees are calculated is the one provided in the action or in the request. If the value is contested or assessed by the court as clearly derisory, the assessment is made under the conditions of art. 98 para. (3) of the Civil Procedure Code.

(3) In applications having as object the right of ownership or another real right over a real estate, the stamp duty is calculated according to the taxable value of the real estate. If the taxable value is disputed or considered by the court as obviously ridiculous, the taxing of the requests will be done by referring to the notary grids including the indicative values of the real estate properties.

(4) When the application requests the granting of successive benefits, if the duration of the existence of the right is indefinite, the stamp duty is calculated on the value, corresponding to the value of the annual benefit.

Article 32 Judicial stamp duties are due both for the trial at first instance and for the exercise of appeals, under the conditions provided by law.

Article 33

(1) Judicial stamp duties are paid in advance, with the exceptions provided by law.

(2) If the summons request is unstamped or insufficiently stamped, the plaintiff is given notice, under the terms of art. 200 para. (2) sentence I of the Code of Civil Procedure, the obligation to stamp the application in the amount determined by the court and to submit to the court proof of payment of the judicial stamp duty, within no more than 10 days after receiving the court's communication. Through the same communication, the court offers the plaintiff the opportunity to formulate, under the law, a request for the granting of facilities for the payment of the judicial stamp duty, within 5 days of receiving the communication. The provisions of art. 200 para. (2) sentence I of the Code of Civil Procedure remain applicable regarding the fulfillment of the other deficiencies of the summons request. However, the court will not proceed with the communication of the summons request under the terms of art. 201 para. (1) of the Code of Civil Procedure, only after the settlement of the request for the granting of facilities for the payment of the judicial stamp duty.

Article 34

(1) When an action has several claims, with different purposes, the judicial stamp duty is due for each claim separately, according to its nature, except in cases where the law provides otherwise.

(2) If at the time of registration of the application only part of the application heads were stamped, the action will be canceled in part, only for those application heads for which the court stamp fee was not paid.

(3) Counterclaims, requests for main intervention, as well as requests to call in the guarantee are charged according to the rules applicable to the object of the request, if it had been exercised in the main way.

Note

Admission decision: RIL no. 2/2020, published in Official Gazette no. 177 of March 4, 2020:

In the interpretation and uniform application of the provisions of art. 28 related to art. 35 para. (2), art. 9 and art. 34 para. (3) of the Government Emergency Ordinance no. 80/2013 on judicial stamp duty, with subsequent amendments and additions, appeals are not subject to judicial stamp duty when they refer to the solutions pronounced by previous courts on the ancillary request made in the process by the parties, for the award of court costs.

Article 35

(1) In the case of applications or actions brought jointly by several persons, if the subject of the process is a joint right or obligation or if their rights or obligations have the same cause or if there is a close connection between them, the judicial stamp duty shall be owed jointly.

(2) If the law does not provide otherwise, requests submitted during the trial and which do not change the taxable value of the request or the character of the initial request are not taxed.

Note

Admission decision: RIL no. 2/2020, published in Official Gazette no. 177 of March 4, 2020:

In the interpretation and uniform application of the provisions of art. 28 related to art. 35 para. (2), art. 9 and art. 34 para. (3) of the Government Emergency Ordinance no. 80/2013 on judicial stamp duty, with subsequent amendments and additions, appeals are not subject to judicial stamp duty when they refer to the solutions pronounced by previous courts on the ancillary request made in the process by the parties, for the award of court costs.

Article 36

(1) If, at the time of its registration, the action or claim was charged according to its original object, but during the process elements appear that determine a higher value of the object of the claim, the court will consider the claimant to pay the additional amount due by the set deadline of court.

(2) If by the deadline provided by law or established by the court, the plaintiff does not fulfill the obligation to pay the fee, the action or request will not be able to be canceled in full, but will have to be settled within the limits in which the judicial stamp duty was legally paid.

Article 37 If the value of the claims formulated in the action or in the application is reduced, after it has been registered, the judicial stamp duty is charged at the initial value, without taking into account the subsequent reduction.

Article 38 In the situation where the court entrusted with the resolution of an ordinary or extraordinary appeal finds that in the previous procedural phases the judicial stamp duty was not paid in the legal amount, it will order the obligation of the party to pay the related judicial stamp duties, the disposition of the decision constituting an enforceable title.

Article 39

(1) Against the way of determining the judicial stamp duty, the plaintiff can make a request for re-examination, at the same court, within 3 days from the date of communication of the due duty. The request for reconsideration is exempt from the payment of the judicial stamp duty.

(2) The request is resolved in the council chamber by another panel, without summoning the parties, by final conclusion. The provisions of art. 200 para. (2) sentence I of the Code of Civil Procedure remain applicable regarding the fulfillment of the other deficiencies of the summons request. The court will proceed with the communication of the summons request, under the terms of art. 201 para. (1) of the Civil Procedure Code, only after the resolution of the re-examination request.

(3) In case of full or partial admission of the re-examination request, the court will order the refund of the stamp duty in full or, as the case may be, proportionally to the reduction of the contested amount.

(4) In the case of fees due for applications addressed to the Ministry of Justice and the Prosecutor's Office attached to the High Court of Cassation and Justice, the resolution of the request for re-examination is the competence of the Bucharest District Court 5.

Article 40

(1) Judicial stamp duties are paid by the tax debtor in cash, by bank transfer or in the online system, in a separate revenue account of the local budget "Judicial stamp duties and other stamp duties", of the territorial administrative unit where the natural person has domicile or residence or, as the case may be, where the legal person has its registered office. The costs of the transfer operations of the amounts owed as judicial stamp duty are borne by the tax debtor.

(2) If the person who owes the judicial stamp duty has neither the domicile nor the residence or, as the case may be, the headquarters in Romania, the judicial stamp duty is paid to the account of the local budget of the territorial administrative unit in which the seat of the court is located enter the action or claim.

(3) Repealed.

(on 07-24-2017, Paragraph (3) of Article 40 was repealed by Article V of LAW no. 177 of July 18, 2017, published in the OFFICIAL GAZETTE no. 584 of July 21, 2017)

Article 41

(1) The enforcement of claims with the object of the judicial stamp duty is carried out by the enforcement bodies of the administrative-territorial units provided for in art. 40 para. (1) , according to the legal provisions regarding the execution of fiscal claims and the procedure provided by these provisions.

(2) In the case of natural or legal persons who do not have their domicile or residence or, as the case may be, their headquarters in Romania, the execution of claims with the object of the judicial stamp duty is carried out by the enforcement bodies of the administrative-territorial units provided for in art. 40 para. (2) .

(3) In order to enforce claims with judicial stamp duty as their object, the courts will immediately communicate the judgment, which constitutes an enforceable title for the payment of the judicial stamp duty, to the bodies provided for in paragraph (1) and (2) .

Article 42

(1) Individuals may benefit from exemptions, reductions, staggered or deferred payments for the payment of judicial stamp duties, under the conditions of the Government's Emergency Ordinance no. 51/2008 regarding public judicial aid in civil matters, approved with amendments and additions by Law no. 193/2008, with subsequent amendments and additions.

(2) The court grants legal entities, upon request, facilities in the form of reductions, deferrals or postponements for the payment of judicial stamp duties due for actions and requests brought to the courts, in the following situations: a

) the amount of the fee represents more than 10% from the average net income for the last 3 months of activity;

b) full payment of the fee is not possible because the legal entity is in the process of liquidation or dissolution or its assets are, under the law, unavailable.

(3) Exceptionally, the court may grant reductions, deferrals or postponements to legal entities for the payment of judicial stamp duties, in other cases where it assesses, based on the data relating to the economic and financial situation of the legal entity, that the payment of the stamp duty, to the amount owed, would be likely to significantly affect the current activity of the legal entity.

(4) The reduction of the stamp duty may be granted separately or, as the case may be, together with the installment or postponement of the payment.

Article 43

(1) The request for the granting of the facilities for the payment of the judicial stamp duty can be formulated through the summons request or under the conditions of art. 33 para. (2) or art. 36 .

(2) In order to resolve the request for granting facilities for the payment of the judicial stamp duty, the court may request any clarifications and evidence from the party or written information to the competent authorities.

(3) On the request for the granting of facilities for the payment of the stamp duty, the court rules without a summons, through a reasoned conclusion given in the council chamber. The termination is communicated to the applicant and the opposing party, if applicable.

(4) Against the conclusion, the interested parties can file a request for re-examination, within 5 days from the date of communication of the conclusion. The application is exempt from paying the court stamp duty.

(5) The request for re-examination is resolved in the council chamber by another panel, the court ruling by irrevocable conclusion.

Article 44

(1) In the event of the approval of the request for the granting of facilities for the payment of the judicial stamp duty, the conclusion shall establish, as the case may be, the reduction rate or the reduced amount of the fee, the term or terms of payment and the amount of the installments.

(2) The staggered payment of judicial stamp fees can be made during a maximum of 24 months and for a maximum of 12 terms.

(3) In the case of staggered or postponed, the court transmits the consent decision, which constitutes an enforceable title, to the competent bodies, according to art. 41 , for following up the execution of the payment obligation or, as the case may be, for the enforcement of the decision regarding the payment of the tax or the part of the tax due, at the established deadlines.

(4) If the plaintiff has benefited from the reduction of the judicial stamp duty, the court will oblige the defendant who loses the case to pay the amount for which the reduction was granted. The operative part of the decision constitutes an enforceable title. The provisions of art. 41 are applicable.

Article 45

(1) The sums paid as judicial stamp duties shall be returned, as the case may be, fully, partially or proportionally, at the request of the petitioner, in the following situations:

a) when the tax paid was not owed;

b) when more than the legal amount was paid;

- c) when the action or request remains without object during the process, as a result of some legal provisions;
- d) when the correctly stamped action was canceled under the terms of art. 200 para. (3) from the Code of Civil Procedure or when the plaintiff waived the judgment until the summons was served on the defendant;
- e) when, in the divorce process, the parties waived judgment or reconciled;
- f) when the challenge to execution was admitted, and the decision remained final;
- g) if the court declares itself incompetent, sending the case to another body with jurisdictional activity, as well as in the case of rejection of the request, as not being within the competence of the Romanian courts;
- h) when the evidence was administered by lawyers or legal advisors;
- i) if the participant in the process who was challenged abstains or if the request for challenge or displacement was admitted;
- j) in other cases expressly provided by law.

(2) In the case provided for in para. (1) lit. d) , e) and i) half of the paid fee is returned, and in the case provided for in para. (1) lit. f) the fee is returned in proportion to the acceptance of the appeal. In the case provided for in para. (1) lit. h) half of the paid fee is returned, regardless of the manner in which the case was resolved, after the court decision has become final.

(3) The right to request restitution can be exercised within one year from the date of its birth.

(4) The request for restitution is addressed to the court where the action or request was filed. In the case of fees paid for requests made to the Ministry of Justice or the Prosecutor's Office attached to the High Court of Cassation and Justice, the refund request is addressed to them.

(5) The request for restitution resolved by the court will be submitted for restitution to the administrative-territorial unit where the fee was paid.

(6) If the law does not provide otherwise, the judicial stamp fees paid for applications and actions canceled as insufficiently stamped are not refunded.

(7) The procedure for the restitution of the amounts paid as judicial stamp duties is approved by a joint order of the Deputy Prime Minister, the Minister of Public Finance, and the Deputy Prime Minister, the Minister of Regional Development and Public Administration.

Article 46 The sums made from the judicial expenses advanced by the state from the budgets approved by the Ministry of Justice and the Public Ministry for the conduct of criminal trials, which are borne by the parties or other participants in the trial, under the conditions provided by the Code of Criminal Procedure, as well as from judicial fines are constitutes income to the state budget and is transferred to a separate income account thereof. The Ministry of Public Finance communicates to the Ministry of Justice on a monthly basis the information on the amounts transferred to this account. The enforced execution of the decision will be carried out by the enforcement bodies subordinate to the National Tax Administration Agency in whose territorial range the debtor has his fiscal domicile, according to the legislation on the enforced execution of tax debts.

Article 47 The tax on the incomes obtained from the activities carried out by lawyers, public notaries and bailiffs is considered income to the state budget and is transferred to a separate income account thereof. The Ministry of Public Finance communicates to the Ministry of Justice on a monthly basis the information on the amounts transferred to this account.

Article 48

(1) Advancement of the remuneration of the special curator appointed by the court under the terms of art. 58 and 167 of the Code of Civil Procedure is the responsibility of the person whose interests are protected by the appointment of the curator.

(2) The court may establish, through the conclusion provided for by art. 58 para. (4) of the Code of Civil Procedure, that the advancement of the curator's remuneration be made by the other party, when such a measure is in the interest of continuing the process.

(3) The amounts advanced as remuneration of the special curator are included in the court costs and will be borne by the party who loses the case.

Article 49

(1) Exceptionally, in urgent cases, which do not suffer postponement and if the conditions are not met to proceed according to para. (2) , the court will approve the advancement of the remuneration due to the special curator from the state budget. The amounts advanced from the state budget as remuneration for the special curator constitute legal expenses and will be borne by the party who loses the case.

(2) The obligation to pay court expenses to the state constitutes a fiscal debt. The disposition of the decision, including the obligation to pay to the state the amounts advanced from the state budget, constitutes an enforceable title and is immediately communicated to the competent bodies. Article 46 is applicable.

(3) If the party protected by the appointment of the curator has lost the case and is without income or is part of a category for which the law provides for the granting of free legal assistance, the amounts advanced from the state budget remain in his charge.

Article 50

(1) The level of judicial stamp duties provided by this emergency ordinance is updated annually with the inflation rate index, by decision of the Government, at the proposal of the Ministry of Public Finance and the Ministry of Justice.

(2) In applying this emergency ordinance, the Ministry of Justice and the Ministry of Public Finance may develop methodological norms.

Article 51 Courts will use the court file management computer system for recording and managing information related to stamp duties, by types of actions and requests, correlated with the legal basis specific to each type. The resulting records of judicial stamp duty will be made and available centrally. The internal order regulation of the courts will determine the way to fill in the fields in the computer system.

Article 52 Article 59² of Law no. 192/2006 regarding mediation and the organization of the mediator profession, published in the Official Gazette of Romania, Part I, no. 441 of May 22, 2006, with the subsequent amendments and additions, is amended and will have the following content: Article 59² The request addressed to the court regarding the pronouncement of a decision to establish the understanding of the parties resulting from the mediation agreement is charged according to the law.

Article 53 Article 36 of Government Ordinance no. 2/2001 regarding the legal regime of contraventions, published in the Official Gazette of Romania, Part I, no. 410 of July 25, 2001, approved with amendments and additions by Law no. 180/2002, with subsequent amendments and additions, is amended and will have the following content: Article 36 For the complaint against the record of finding and sanctioning the contravention, for the appeal against the court decision by which the complaint was resolved, as well as for any other incidental requests are charged the judicial stamp fees provided by law.

Article 54 Within the normative acts applicable at the date of entry into force of this emergency ordinance, all references made to Law no. 146/1997 on judicial stamp duties, with subsequent amendments and additions, are considered to be made with this emergency ordinance.

Article 55 For requests and actions introduced before the entry into force of this emergency ordinance, the judicial stamp is applied, respectively the judicial stamp fees are established and paid in the amount provided by the law in force on the date of their introduction.

Note

Admission decision: RIL no. 25/2020, published in Official Gazette no. 31 of January 12, 2021:

In the interpretation and uniform application of the provisions of art. 55 of the Government Emergency Ordinance no. 80/2013 on judicial stamp duties, with subsequent amendments and additions, establishes that:

In the case of processes started under the rule of Law no. 146/1997 on judicial stamp duties, with subsequent amendments and additions, are applicable to all requests made within them, ancillary, incidental and procedural incidental requests, as well as to appeals, ordinary and extraordinary, with regard to the judicial fee of stamp, the provisions of this law, and not those of the Government Emergency Ordinance no. 80/2013.

Article 56 Repealed. (on 07-24-2017, Article 56 was repealed by Article V of LAW no. 177 of July 18, 2017, published in the OFFICIAL GAZETTE no. 584 of July 21, 2017)

Article 57

(1) In the case of requests requesting the pronouncement of a decision that takes the place of an authentic deed of alienation of immovable property, the court will request an extract from the land register for immovable property with an open land register or a certificate of encumbrance for immovable property that they do not have an open land register, tax certificate issued by the specialized department of the local public administration authority and proof of up-to-date debits of contribution quotas to the expenses of the owners' association.

(2) The provisions of art. 20 of Law no. 230/2007 on the establishment, organization and operation of owners' associations, as amended, shall be applied accordingly.

(3) In the case of these requests, if the court orders the performance of a judicial technical expertise, it will be endorsed by the cadastre and real estate advertising office.

Article 58 On the date of entry into force of this emergency ordinance, the following shall be repealed: a) Law no. 146/1997 regarding judicial stamp duties, published in the Official Gazette of Romania, Part I, no. 173 of July 29, 1997, with subsequent amendments and additions; b) Government Ordinance no. 32/1995 regarding the judicial stamp, published in the Official Gazette of Romania, Part I, no. 201 of August 30, 1995, approved with amendments by Law no. 106/1995, with subsequent amendments and additions.

PRIME MINISTER

VICTOR-VIOREL PONTA

Countersigns:

Deputy Prime Minister,

Minister of Regional Development and

Public Administration,

Nicolae-Liviu Dragnea

Deputy Prime Minister,

Minister of Public Finance,

Daniel Chițoiu

p. Delegated Minister for the Budget,

Enache Jiru,

State Secretary

Minister of Internal Affairs ,

Radu Stroe

Minister of Justice,

Robert Marius Cazanciuc

Bucharest, June 26, 2013.

No. 80.
