## *ARTICOLE*

# FREEDOM TO PROVIDE SERVICES AND SPECIAL LOCAL TAXES IN ROMANIA

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**Summary**: *As pointed out by the European Court of Justice, the freedom to provide services mentioned by Article 49 and the following EC comes together with the freedom to receive services. The Treaty covers recipients, as a necessary corollary to the freedom to provide services and this is necessary in order to fulfil the objective of liberalising all gainful activity not covered by the other fundamental freedoms. From this starting point, the Romanian special local taxes are analysed, since they can hinder the freedom to receive services.*

***Keywords:*** *Community Law - Internal Market - Freedom to Provide Services - Freedom to Receive Services - Romanian Special Local Taxes - Lack of Public Services - Discrimination*

## I. Principle of Freedom to Provide Services

**1.** The principle of the freedom to provide services is central to the effective functioning of the European internal market. Because of its increasingly important role for the political economy of the Community, the freedom to provide services must be considered as one of the fundamental Community rights. The composition of the economy of the European Union has changed significantly over the past ten years. There has been an exceptional increase in the service sector, so that it now comprises a considerable percentage of the gross margin in the European Union. Consequently, the role of the freedom to provide services has changed from a catchall element to a right with significant autonomous legal meaning. The service sector of the European internal market has become at least twice as important as the industrial sector, and is three times larger than social services and other services in the public sector. The European service sector has an enormous commercial relevance and a great growth potential for the European Union and its 27 Member States. Thus, the proper functioning of the service sector within the internal market is crucial for an increase in wealth and competition[1].

**2.** The relevant EC Treaty provisions are those of Articles 49 - 55 EC:

*Article 49.* Within the framework of the provisions set out below, restrictions on freedom to provide services within the Community shall be prohibited in respect of nationals of Member States who are established in a State of the Community

other than that of the person for whom the services are intended. The Council may, acting by a qualified majority on a proposal from the Commission, extend the provisions of the Chapter to nationals of a third country who provide services and who are established within the Community.

*Article 50*. Services shall be considered to be "services" within the meaning of this Treaty where they are normally provided for remuneration, in so far as they are not governed by the provisions relating to freedom of movement for goods, capital and persons. "Services" shall in particular include:

(a) activities of an industrial character;

(b) activities of a commercial character;

(c) activities of craftsmen;

(d) activities of the professions.

Without prejudice to the provisions of the chapter relating to the right of establishment, the person providing a service may, in order to do so, temporarily pursue his activity in the State where the service is provided, under the same conditions as are imposed by that State on its own nationals.

*Article 51*. 1. Freedom to provide services in the field of transport shall be governed by the provisions of the title relating to transport.

2. The liberalisation of banking and insurance services connected with movements of capital shall be effected in step with the liberalisation of movement of capital.

*Article 52*. 1. In order to achieve the liberalisation of a specific service, the Council shall, on a proposal from the Commission and after consulting the Economic and Social Committee and the European Parliament, issue directives acting by a qualified majority.

2. As regards the directives referred to in paragraph 1, priority shall as a general rule be given to those services which directly affect production costs or the liberalisation of which helps to promote trade in goods.

*Article 53*. The Member States declare their readiness to undertake the liberalisation of services beyond the extent required by the directives issued pursuant to Article 52(1), if their general economic situation and the situation of the economic sector concerned so permit.

To this end, the Commission shall make recommendations to the Member States concerned.

*Article 54*. As long as restrictions on freedom to provide services have not been abolished, each Member State shall apply such restrictions without distinction on grounds of nationality or residence to all persons providing services within the meaning of the first paragraph of Article 49.

*Article 55*. The provisions of Articles 45 to 48 shall apply to the matters covered by this chapter.

**3.** The freedom to provide services can be distinguished from the free movement of goods in that services are intangible. As shown by Article 50 EC, the freedom to provide services is a subsidiary freedom to the free movement of goods, persons and capital: if one of the latter freedoms is applicable, the freedom to provide services is not.

For example, the criterion that the stay in another Member State has to be temporary is crucial for the differentiation between the freedom to provide services and the freedom of establishment. Basically, the temporary character of an activity depends on the duration, its frequency and its continuity. Anyone who carries out his activity in another Member State not temporarily, but in a stable and continuous way falls under the provisions of the freedom of establishment[2].

Regarding the differentiation between the freedom to provide services and the free movement of workers, the decisive factor is whether the activity has been carried out by an individual who is self-employed or not. At first glance, a conflict between these two fundamental freedoms is scarcely imaginable because the criteria are relatively distinct: an activity falls within the scope of Article 49 EC if it is proven that the service provider is not bound by instructions concerning the choice of the activity, the working conditions and the remuneration[3]. However, the determination about whether an activity falls under the scope of the freedom to provide services or the free movement of workers becomes more problematic only in situations in which an employee of a company located in one Member State goes to another Member State to provide services on behalf of his employer.

**4.** The freedom to provide services is needed as a separate category because cross-border provision of services may take place without (secondary) establishment across the border. This includes such services as banking and insurance, data transmission, tourism services, broadcasting services, mail order services via personal computer, telephone or television ("teleshopping", e-commerce) and the provision, via satellite or telephone, of digitalized "goods" or "services" like software, information, music and film. With Internet trade, the distinctions between goods, capital and services become blurred[4].

**5.** Articles 49 through 55 EC set forth both general provisions on the right of freedom to provide services as well as more specific provisions, such as Article 51. Articles 49 and 50 EC contain the most important basic provisions. Article 49 forbids all restrictions on the freedom to provide services. Article 50 EC defines the term "service". Article 51(1) states that the freedom to provide services in the field of transport shall be governed by the provisions of the title relating to transport

and therefore confines the field of application of Article 49 EC. Article 51(2) creates an obligation to coordinate the Treaty provisions relating to the liberalisation of banking and insurance services connected with movements of capital with the secondary law of the free movement of capital. Article 52 EC authorises the Community institutions to issue directives in order to achieve the liberalisation of a specific service. In Article 53, the Member States declare their readiness to undertake the liberalisation of services beyond the extent required by directives. This rule has, however, lost its normative relevance altogether after the transitional period. Article 54 EC was meant as a temporary regulation. It obliges the Member States to treat all persons providing services equally without distinctions on grounds of nationality or residency until all limitations on freedom to provide services have been abolished. The chapter concerning the free movement of services ends with Article 55 EC, which refers to the provisions of the freedom of establishment[5].

**6.** The freedom to provide services is directly effective. Its implementation is not dependant on the issue of specific directives by the EU legislature. The European Court of Justice explained the direct effect of Article 49 EC in the case *van Binsbergen*[6]. This means that the national courts and authorities are bound to the provisions of Articles 49 and the following EC and are required to allow nationals of Member States to provide services under the same conditions as those imposed on their own nationals. Article 49 provides a defensive right that enables an individual to combat any discriminatory rule or other non-discriminatory rules.

**7.** Fiscal examples of national measures falling foul of Article 49 are the *Bachmann*[7], *Safir*[8], *Danner*[9], *Skandia* and *Ramstedt*[10] cases, concerning the deductibility of contributions for, or the taxability of the later benefits of, cross-border life insurance or pension contracts. The national tax measures at issue disadvantaged cross-border insurance or pension contracts as compared to domestic contracts.

Other examples are the *Eurowings*[11] case (on unfavourable tax treatment of a domestic company leasing aircraft abroad as compared to domestic leasing) and the *Svensson and Gustavsson*[12] case (on unfavourable treatment of a cross-border mortgage contract).

## II. Freedom to Receive Services

**8.** Article 49 EC primarily covers the "classic" case of providing cross-border services: the provider crosses a border temporarily to provide services in another Member State. A case in point is the architect, who travels to another Member State to inspect a site and to draw up a project, crossing the border for this purpose. For this case, Article 50(3) expressly allows the provider to temporarily pursue his activity in the state where the service is to be provided under the same conditions as are imposed by that state on its own nationals. This constellation of free movement of services is called the **freedom to provide services**[13].

**9.** Although Article 49 EC does not expressly mention the recipient of the services, it also covers the **freedom to receive services**. In this case a recipient of services may temporarily go to another Member State in order to receive services. The European Court of Justice has decided that Article 49 and the following articles also cover the recipients of services, as shown below. A typical example of this constellation is touristic travelling: a tourist goes temporarily to another Member State in order to receive services (eg for a sightseeing tour).

It should be noted that the freedom to provide services does not guarantee the right of permanent residence in the other Member State[14].

**10.** The European Court of Justice developed the concept of the freedom to receive services in its early case *Luisi and Carbone*[15]. The questions in the case of the Italian nationals Luisi and Carbone was whether the Italian provisions are applicable to Articles 49 and the following EC. First of all, the subject matter and the person affected fall within the scope of Articles 49 and the following EC. The transaction takes place in Germany and Italy and Mrs. Luisi was an Italian resident. Medical treatment constitutes a "service", because it is provided by a self-employed person and because the services are provided for remuneration. Mrs. Luisi did not go to Germany to provide services, but to receive them. Though Article 49 EC does not mention the recipient of a service, this position is suported by the Treaty. The European Court of Justice therefore held that the Treaty covered recipients, stating that this case was the necessary corollary to the freedom to provide services and was necessary to fulfil the objective of liberalising all gainful activity not covered by the other fundamental freedoms.

16. It follows that the freedom to provide services includes the freedom, for the recipients of services, to go to another member state in order to receive a service there, without being obstructed by restrictions, even in relation to payments and that tourists, persons receiving medical treatment and persons travelling for the purpose of education or business are to be regarded as recipients of services.

**11.** The *Luisi and Carbone* jurisprudence was confirmed by later judgments of the Court. A good example in this respect is the *Cowan* case[16]. The legal question arose in a dispute between the French Trésor public (Treasury) and a British citizen, Ian William Cowan, concerning compensation for injury resulting from a violent assault suffered by him at the exit of a metro station during a brief stay in Paris . Since his assailants could not be identified Mr Cowan applied to the Commission d' indemnisation des victimes d' infraction attached to the tribunal de grande instance, Paris, for compensation under Article 706-3 of the code de procédure pénale . That provision allows compensation to be obtained from the State inter alia when the victim of an assault which has caused physical injury with consequences of a certain severity is unable to obtain effective and adequate compensation for the harm from

any other source . Before the Commission d' indemnisation the Law Officer of the Treasury submitted that Mr. Cowan did not satisfy the conditions for obtaining the abovementioned compensation provided for in Article 706-15 of the code de procédure pénale. That article provides that only the following persons may receive the compensation in question :

"Persons who are of French nationality or foreign nationals who prove :
(i) that they are nationals of a State which has concluded a reciprocal agreement with France for the application of the said provisions and that they satisfy the conditions laid down in the agreement; or
(ii) that they are holders of a residence permit".

Mr. Cowan then relied on the prohibition of discrimination laid down, in particular, in Article 7 of the EEC Treaty. He argued that the conditions set out above were discriminatory and that such conditions prevented tourists from going freely to another Member State to receive services there. The representative of the Treasury and the ministère public replied that the rules in question treated resident foreigners in the same way as French nationals and that to distinguish their situation from that of tourists was compatible with Community law, which itself makes periods spent by nationals of one Member State in another Member State subject to different conditions according to the length of the stay.
The Court held as follows:

20. In the light of all the foregoing the answer to the question submitted must be that the prohibition of discrimination laid down in particular in Article 7 of the EEC Treaty must be interpreted as meaning that in respect of persons whose freedom to travel to a Member State, in particular as recipients of services, is guaranteed by Community law that State may not make the award of State compensation for harm caused in that State to the victim of an assault resulting in physical injury subject to the condition that he hold a residence permit or be a national of a country which has entered into a reciprocal agreement with that Member State.

**12.** Further on, the matter was analysed in the *Commission vs. Spain* case[17]. The Commission brought an action under Article 169 of the EEC Treaty for a declaration that, by applying a system whereby solely Spanish citizens, foreigners resident in Spain and nationals of other Member States of the EEC under 21 years benefit from free admission to national museums, while nationals of other Member States more than 21 years of age are required to pay an entrance fee, the Kingdom of Spain has failed to fulfil its obligations under Articles 7 and 59 of the EEC Treaty.
Article 22(1) of Real Decreto (Royal Decree) No 620/1987 of 10 April 1987 laying down the Reglamento de los Museos de Titularidad Estatal y del Sistema Español de Museos (Regulation on State-Owned Museums and the Spanish Museum System, hereinafter referred to as "the Regulation") provides that Spanish nationals

can visit State museums without charge subject to the conditions laid down by the Council of Ministers. Article 22(3) empowers the government, by decision of the Council of Ministers, to extend the conditions for public visits referred to in Article 22(1) to nationals of other Member States. By virtue of two decisions of the Council of Ministers of 7 December 1982 and 21 February 1986, apart from Spanish nationals, foreigners residing in Spain and persons under 21 years of age also enjoy free admission to State museums. The Commission considers that in so far as they discriminate between Spanish nationals and nationals of other Member States who are not resident in Spain and are over 21 years of age, those rules are in breach of Article 7 and 59 of the Treaty.

Referring to the judgment of the Court of Justice in Case 186/87 Cowan v Trésor Publique [1989] ECR 195, the Commission pointed out that the freedom to provide services recognized by Article 59 of the Treaty includes the freedom for the recipients of services, including tourists, to go to another Member State in order to enjoy those services under the same conditions as nationals. The Commission maintains that that right relates not only to access to services envisaged in the EEC Treaty but also to all the ancillary advantages which affect the conditions under which those services are provided or received. In that respect it pointed out that since visiting museums is one of the determining reasons for which tourists, as recipients of services, decide to go to another Member State, there is a close link between the freedom of movement which they enjoy under the Treaty and museum admission conditions. The Commission further considered that discrimination with regard to admission to museums may have an effect on the conditions under which services are provided, including the price thereof, and may therefore influence the decision of some persons to visit a country.

The Kingdom of Spain merely contended that the rules in question are not discriminatory in so far as Article 22(3) specifically allows for the treatment afforded to Spanish nationals to be extended to nationals of other Member States.

The European Court of Justice ruled:

10. It follows from the foregoing that the Spanish rules on admission to State museums entail discrimination affecting only foreign tourists over 21 years of age which, for Community nationals, is prohibited by Articles 7 and 59 of the EEC Treaty and the Kingdom of Spain has thereby failed to comply with its obligations under those articles.

## III. Special Local Taxes in Romania

**13.** According to the relevant Romanian provisions - Article 30 of Law No. 273/2006 concerning Local Public Finances[18] and Article 282 of the Romanian Fiscal Code (Law No. 571/2003)[19] - the local councils may decide to levy special local taxes in order to finance the expanses of a local public service. Generally

speaking, the levy of the special local tax must follow the creation of a local public service. The tax is established by a decision of the local council and can be perceived only from the effective users (legal or natural persons) of the local public service in question and only as a counterpart of the actual services they have enjoyed.

Any decision of this type is subject to a direct control of the taxpayer, according to Article 30(5) of Law No. 273/2006 and the sums raised by means of a special tax can be used only for the needs of the established local public service[20].

**14.** It should be mentioned that since 2005 the Romanian local councils have established a variety of special local taxes. Unfortunately, most of these taxes are understood as a suplementary means of financing of a poor local budget (at the time being, the revenues of the local bugdets account for only 12 - 15% of the total revenues, which makes local communities totally dependent on state transfers to local bugdets) and not as a counterpart for the provision of a local public service.

## IV. Relevant Case-Law of Romanian Courts

**15.** Observing the increasing number of special local taxes in Romania, over the last five or six years, the doctrine pointed out that these taxes would have to meet the criteria established by the European Court of Justice[21]. The matter was approached by Romanian courts in a few cases over the years.

**16.** For example, by its Decision no. 98/C of 5 May 2006, the Constanţa Court of Appeal confirmed an earlier judgment of the Constanţa Tribunal and maintained the annulement of 16 special local taxes instituted by the Constanţa Local Council by Decision no. 230/2005. One of the taxes concerned was the special local tax for the access in the Mamaia resort, which had to be paid by the owners of the cars not registered in the Constanţa county who wished to enter the Mamaia resort and enjoy the services provided there[22].

Unexpectedly, this jurisprudence was reversed by the same Court of Appeal the following year, although the local regulation on the matter did not change at all. By a poorly motivated decision, the Constanţa Court of Appeal decided that these taxes became legal and are consistent with national and Community law[23].

**17.** By Decision no. 1281/CA of 22 November 2006, the Alba Tribunal ruled against a special local tax introduced by the Alba-Iulia Local Council for the performance of wedding ceremonies on Saturdays and Sundays (the civil servants would perform the wedding ceremonies for free during the week and in exchange for a fee during the week-end). The court concluded an administrative public service was in question and that qualification required the performance of such a service free of charge[24].

**18.** The Cluj Court of Appeal ruled on some occasions on the matter of special local taxes. By Decision no. 212 of 24 January 2008, the Cluj Court of Appeal confirmed an earlier judgement of the Cluj Tribunal and quashed a special local tax perceived by the Cluj-Napoca Local Council. This tax, called the parking tax, was claimed as a pre-condition for granting a construction or functioning permit in the Cluj-Napoca city centre. More specifically, since the building of parking places in the city centre was virtually impossible, the Mayor would grant the necessary authorisations only to those who paid a tax of 7.322 euros. The tax was determined merely by dividing the costs of a parking built by the Municipality to the total number of parking places. Since the local authorities could not prove the existence of an associated local public service, this tax was annulled[25].

More recently, for the same reason - lack of a local public service - the Cluj Court of Appeal quashed a special sports, art and culture levy put in practice by the Zalău Local Council[26].

**19.** The special local tax perceived by the Constanța Local Council to vehicle owners who wish to enter the Mamaia Resort was recently revisited by the Bucureşti Court of Appeal.

By Decision no. 799 of 23 March 2009, the Court ruled against the this tax, as instituted by Decision no. 500/2006 of the Constanța Local Council. The central line of argumentation concerned the *Commission vs. Spain* jurisprudence, as mentioned above. The Romanian court relied on this Community case-law in order to declare the Mamaia special tax as incompatible with the freedom to receive services[27].

More recently, by a decision of 27 January 2010 (not yet published, not yet final), the Bucureşti Court of Appeal ruled against the National Council for Fight against Discrimination (CNCD) and obliged the Council to acknowledge that Decision no. 500/2006 of the Constanța Local Council is discriminatory.

## V. Conclusion

**20.** In the light of the foregoing considerations, we conclude that at the time being some special local taxes perceived by the Romanian local communities are not consistent with the Community law - the freedom to receive services - and should be declared as such by national courts.

The Mamaia entrance tax for vehicles not registered in Constanța county, still in force at the time being, is the leading example in this respect. Although some of the earlier local regulations (2005, 2006) have been quashed, the Local Council continues to perceive the same tax. The Mamaia entrance tax is discriminatory, in the light of the Community case-law, since the payment of this tax is a pre-condition of access for the tourists who wish to enjoy the services offered to them in the Mamaia Resort, while the inhabitans of the Constanța county do not pay the same tax. The conclusion is not altered by the fact that only an internal border is crossed, since the restriction concerns a part of the Community teritory (the *Carbonati Apuani* case-law).

There are of course other special local taxes that might come into light on the same grounds. In that respect, it is for the national courts to draw the necessary conclusions from the lecture of the EC Treaty provisions and the relevant case-law of the European Court, in order to decide properly on that matter. In this context, where needed, the seeking of a preliminary ruling according to Article 234 EC might also be considered.

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[1] For further details, see Dirk Ehlers (editor), *European Fundamental Rights and Freedoms,* De Gruyter Recht, Berlin, 2007, p. 309-310.

[2] European Court of Justice, 30 November 1995, case C-55/94, *Reinhard Gebhard* vs. *Consiglio dell'Ordine degli Avvocati e Procuratori di Milano*, ECR I-4165, para. 27.

[3] European Court of Justice, 20 November 2001, case C-268/99, *Aldona Malgorzata Jany and Others* and *Staatssecretaris van Justitie*, ECR I-8615.

[4] Ben J.M. Terra, Peter J. Wattel, *European Tax Law,* Fourth Edition, Kluwer Law International, The Hague, 2005, p. 46.

[5] For a comprehensive approach of the subject, see Paul Craig, Gráinne de Búrca, *Dreptul Uniunii Europene. Comentarii, jurisprudenţă şi doctrină*, ediţia a IV-a, Ed. Hamangiu, Bucureşti, 2008, p. 1011-1052.

[6] European Court of Justice, 3 December 1974, case 33/74, *Johannes Henricus Maria van Binsbergen* vs. *Bestuur van de Bedrijfsvereniging voor de Metaalnijverheid*, ECR p. 1299.

[7] European Court of Justice, 28 January 1992, case C-204/90, *Hanns-Martin Bachmann* vs. *Belgian State*, ECR I-249.

[8] European Court of Justice, 28 April 1998, case C-118/96, *Jessica Safir* vs. *Skattemyndigheten i Dalarnas Län, formerly Skattemyndigheten i Kopparbergs Län*, ECR I-1897.

[9] European Court of Justice, 3 October 2002, case C-136/00, *Rolf Dieter Danner*, ECR I-8147.

[10] European Court of Justice, 26 June 2003, case C-422/01, *Försäkringsaktiebolaget Skandia (publ), Ola Ramstedt* and *Riksskatteverket*, ECR I-6817.

[11] European Court of Justice, 26 October 1999, case C-294/97, *Eurowings Luftverkehrs AG* vs. *Finanzamt Dortmund-Unna*, ECR I-7447.

[12] European Court of Justice, 14 November 1995, case C-484/93, *Peter Svensson and Lena Gustavsson* vs. *Ministre du Logement et de l'Urbanisme*, ECR I-3955.

[13] D. Ehlers, p. 317.

[14] European Court of Justice, 5 October 1988, case 196/87, *Udo Steymann* vs. *Staatssecretaris van Justitie*, ECR p. 6159.

[15] European Court of Justice, 31 January 1984, joined cases 286/82 and 26/83, *Graziana Luisi and Giuseppe Carbone* vs. *Ministero del Tesoro*, ECR p. 377.

[16] European Court of Justice, 2 February 1989, case 186/87, *Ian William Cowan* vs. *Trésor public*, ECR p. 195.

[17] European Court of Justice, 15 March 1994, case C-45/93, *Commission of the European Communities* vs. *Kingdom of Spain*, ECR I-911.

[18] Published in "Monitorul Oficial al României", Partea I, no. 618 of 18 July 2006, in force as of 1 January 2007. This law replaced the former Government Emergency Ordinance no. 45/2003, in force between 1 January 2004 and 31 December 2006 (published in "Monitorul Oficial al României", Partea I, no. 431 of 19 June 2003). Article 26 of the Ordinance was identical to Article 30 of Law No. 273/2006.

[19] Published in "Monitorul Oficial al României", Partea I, no. 927 of 23 December 2003, in force as of 1 January 2004.

[20] For further details, see Mircea Ştefan Minea, Cosmin Flavius Costaş, *Dreptul finanţelor publice*, volume I - *Drept Financiar*, Wolters Kluwer Romania, Bucureşti, 2008, p. 244 - 248; Radu Bufan, Mircea Ştefan Minea (editors), *Codul fiscal comentat*, Wolters Kluwer Romania, Bucureşti, 2008, commentary of Article 282 of the Romanian Fiscal Code.

[21] Cosmin Flavius Costaş, *Fiscalitatea locală şi dreptul comunitar*, comments on the decision of the European Court of Justice, 9 September 2004, case C-72/03, *Carbonati Apuani Srl* vs. *Comune di Carrara*, in "Revista Română de Drept al Afacerilor" no. 2/2007, p. 141-152.

[22] For an extensive presentation of the case, see Cosmin Flavius Costaş, *Taxele speciale - o enigmă pentru autorităţile publice şi pentru instanţele judecătoreşti*, comments on Curtea de Apel Constanţa, Decision no. 98/C of 5 May 2006, in "Revista Română de Drept al Afacerilor" no. 6/2006, p. 97 and the following.

[23] Constanţa Court of Appeal, Decision no. 242/CA of 18 July 2007 (not published).

[24] See also Cosmin Flavius Costaş, *Fiscalitatea locală - între nelegalitatea taxelor şi insuficienţa resurselor*, comments on Alba Tribunal, Decision no. 1281/CA of 22 November 2006, in "Revista Română de Drept al Afacerilor" no. 2/2007, p. 116-123.

[25] Cosmin Flavius Costaş, comments on Cluj Court of Appeal, Decision no. 212 of 24 January 2008, in "Revista Română de Drept al Afacerilor" no. 5/2008, p. 119-138.

[26] Cluj Court of Appeal, Decision no. 1049 of 19 March 2009, in "Revista Română de Drept al Afacerilor" no. 5/2009, p. 75 and the following.

[27] See Cosmin Flavius Costaş, comments on Bucureşti Court of Appeal, Decision no. 799 of 23 March 2009, in "Revista Română de Drept al Afacerilor" no. 6/2009, p. 65-76.