

Taxes that are income of the local budget. Judiciary and extrajudicial stamp taxes for notarial work.

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N/A

Abstract:

In accordance with the provisions of art.295 alin.11 of Law no. 571/2003 on Fiscal Code, we can consider incomes to local budget: amounts derived from interest on late payment of local taxes, fees judicial stamp provided by Law no. 146/1997; notarial stamp duties provided for GO No. 12/1998; extrajudicial tax stamp out under Law no. 117/1999. The legal fees Stamp judiciary is governed by Law no. 146/1997 fees judicial stamp updated by 2005. Object tolling is the subject of actions and claims before the courts, and applications to the Ministry of Justice and Prosecutor at the High Court of Cassation and Justice. Advertisers judicial stamp duties are natural and legal persons who seek benefit from services rendered by the courts.

Keywords: taxes, local budget, judiciary stamp taxes, extrajudicial stamp taxes

JEL codes: H72, O23