

ORDINANCE No. 23 of 11 August 1995 * Republished**
on the establishment of the marking system for cigarettes, tobacco and alcoholic
products
(GO23/1995)

ISSUED BY: THE GOVERNMENT OF ROMANIA
PUBLISHED IN: ROMANIAN OFFICIAL JOURNAL No. 374 of 23 December 1997

*) Reprinted by virtue of Article II of Law No. 133 of July 15, 1997, published in the Romanian Official Journal, Part I, No. 161 of 18 July 1997, with a new article numbering.

The Government Ordinance No. 23 of 11 August 1995, published in the Romanian Official Journal, Part I, No. 193 of 25 August 1995, was approved and amended through Law No. 132 of 29 December 1995, published in the Romanian Official Journal, Part I, No. 301 of 29 December 1995, and further amended through Government Emergency Ordinance No. 17 of 12 May 1997, published in the Romanian Official Journal, Part I, No. 91 of 15 May 1997.

Article 1

On Romanian territory, cigarettes, tobacco goods and alcoholic drinks, either domestically produced or imported, can be marketed only if marked according to the provisions of this ordinance.

Article 2

The marking system for cigarettes and tobacco goods becomes operational as of 1 March 1996. For alcoholic drinks, the marking system shall be introduced gradually, through Government decision*).

*) See also Government Decision No. 582/1997, published in the Romanian Official Journal, Part I, No. 268 of 7 October 1997.

Article 3

The goods are marked by means of stamps, ribbons or labels. The markers shall be visibly applied on each item that was produced domestically or imported.

Article 4

The domestic manufacturer or the importer shall apply the stamp, ribbon or label on the packing of each product, namely on each pack, box or bottle, so that the opening the package should deteriorated the marking.

The importer shall dispatch the markers to the foreign manufacturer, so that they are actually applied on the contracted goods.

Any other goods similar in nature to the goods that require marking but which shall not bear the required marking or shall carry forged marking shall become state property, according to the law, and shall carry special markers produced by the unit authorised by the Ministry of Finance to print them. The Ministry of Finance shall designate the unit that is to apply these markers.

The special markers referred to in paragraph 3 shall only be applied on the products that meet the marketing requirements.

The goods that do not meet these requirements shall be destroyed, in keeping with the legal provisions.

Article 5

The responsibility of marking goods for the purpose of trading rests with the producer or importer of the respective goods, as well as with the unit authorised by the Ministry of Finance as concerns the goods that have become state property, according to the law.

The goods that carry deteriorated stamps, ribbons or labels or are marked otherwise than specified in Article 3 shall be considered unmarked.

The sale of cigarettes by the item, from unsealed packets or loose, is forbidden.

Article 6

In case marking-bearing goods need re-packaging as individual or smaller packets, the producer, importer or retailer shall abide by the provisions of Article 4.

Article 7

The marking requirement by means of stamps, ribbons or labels does not apply to:

- domestic goods to be exported;
- goods to be used for laboratory tests or quality tests carried out by bodies other than the producer;
- imported goods similar in nature to the goods that require marking but which enjoy temporary import or transit status;
- goods marketed in foreign currency stores for the exclusive use of the diplomatic corps, as well as in stores that are authorised, in keeping with the law, to sell duty free goods.

Article 8

Stamps, ribbons or labels are special regime securities and are printed by specialised agents, authorised by the Ministry of Finance according to the current legal provisions in force.

The markers are sold at prices that cover the authorised agent's costs and the printing-related profit.

The specialised operator that has been authorised to print markers shall sell the stamps, ribbons and labels directly to the domestic producers or importers, or directly to the authorised units designated by the Ministry of Finance to apply the special markers.

Article 9

The costs of implementing the marking system shall be covered by the state budget.

Article 10

The licence-holding economic operators that are importers or domestic producers shall procure the marking stamps, ribbons or labels directly from the unit authorized to handle the printing.

The marking stamps, ribbon or labels shall be issued to each economic operator, on the ground of their importer or domestic producer licence.

Each order for marking stamps, ribbons or labels shall be approved by the licence-issuing authority, only if the importer submits the letter of banking guaranty or evidence of a bank deposit to the amount of the excise tax to be levied on the respective quantity of goods markers have been requested for.

The domestic producer or the importer are not allowed to re-sell the marking stamps, ribbons or labels to other economic operators.

Article 11

The producers and importers shall keep clear record of the marking stamps, ribbons or labels that have been purchased, used and returned.

The producing or importing economic operators can have in stock a three-month supply of markers.

At the end of the three-month term, the operators mentioned in paragraph 2 shall return to the licence-issuing authority the supply of marking stamps that have not been used and the respective authority shall have them destroyed.

Article 12

In order to import cigarettes, tobacco and alcoholic drinks, the marking stamps, ribbon and labels, as the case may be, purchased by the importers shall be shipped abroad to the producer's address, in order to be applied on the goods.

The markers shall be shipped abroad only as unaccompanied luggage, and a customs declaration of temporary export must be lodged at the customs office. The customs declaration shall be accompanied in this case by the following documents:

- a) the international transport document indicating that the addressee is the manufacturer of the goods to be imported;
- b) a copy of the contract concluded between the Romanian importer and the foreign manufacturer or the latter's representative;
- c) a copy of the import license issued according to the legal provisions;
- d) evidence of the banking guarantee or of the bank deposit equivalent to the amount of the excise tax.

Upon the import, along with the import customs declaration, a customs re-import declaration is lodged, for the markers applied, with a view to concluding the procedure entered for upon their temporary export.

The banking guarantee or the bank deposit opened according to the provisions of Article 10 (3) is terminated only after meeting all the customs import requirements for all the markers purchased and applied on the goods customs duties have been charged for.

Article 13

The control on the observance of the legal regulations on the marking by means of stamps, ribbons or labels of the goods mentioned in this ordinance is the responsibility of the specialised bodies within the Ministry of Finance.

Article 14

Forging or counterfeiting markers is a crime and is punished according to the provisions of the Criminal Code.

Article 15

The following deeds represent contraventions, unless they are considered crimes according to the Criminal Code:

- a) marketing in the Romanian territory of the commodities mentioned in Article 1 that do not carry marking or are inadequately marked;
- b) re-selling of the marking stamps, ribbons or labels by the domestic producer or the importer to other economic agents, as well as purchasing the afore mentioned in similar circumstances;
- c) the selling of marking stamps, ribbons or labels by the unit authorized to print them to other natural or legal persons other than the ones holding an importer or domestic producer license;
- d) the use of damaged marking stamps, ribbons or labels;
- e) selling of cigarettes by the piece, from opened packets or loose;
- f) non observance of the mandatory record keeping as concerns purchasing, using and returning marking stamps, ribbons or labels;
- g) unjustified differences between the temporary exported markers and the markers applied on the imported goods;
- h) non observance of the mandatory submission of the stock of surplus markers;
- i) non observance of the customs provisions in this ordinance.

The contraventions listed under a) and d) carry penalties ranging from ROL 10,000,000 to ROL 50,000,000, confiscation of goods and withdrawal of license by the issuing authority.

The contravention listed under b) carries penalties ranging from ROL 50,000,000 to ROL 100,000,000, confiscation of markers and withdrawal of license by the issuing authority.

The contravention listed under c) carries penalties ranging from ROL 15,000,000 to ROL 30,000,000.

The contraventions listed under e) and f) carry penalties ranging from ROL 1,000,000 to ROL 10,000,000, and withdrawal of license by the issuing authority.

The contravention listed under g) carries penalties ranging from ROL 300,000,000 to ROL 500,000,000, and withdrawal of license by the issuing authority.

The contraventions listed under h) and i) carry penalties ranging from ROL 50,000,000 to ROL 100,000,000, and withdrawal of license in the case under h) and withdrawal of license by the issuing authority in the case under i).

Penalties can be levied also on legal persons.

The specialized personnel in the Ministry of Finance and its units in the field shall ascertain the contraventions, empowered to this effect, a personnel who is also responsible for levying the penalties in the ordinance.

At the proposal of the Ministry of Finance, the Government has the ability to increase the above penalties, in keeping with the evolution of the inflation rate.

Article 16

The provisions of this ordinance are supplemented by the provisions of Law No. 32/1968 on establishing and penalizing contraventions, except for Articles 25-27.

Article 17

Within 45 days from the publication of this ordinance in the Romanian Official Journal, the Ministry of Finance shall draw up the Methodological Norms*) on the model, the printing terms, storing, administration, and distribution of the marking stamps, paper strips and labels, as well as their application, record keeping and the necessary forms.

*) The Methodological Norms on the application of the Government Ordinance No. 23/1995, approved through Order of the State Minister, Minister of Finance, No. 213/1996, reprinted, are available below.

METHODOLOGICAL NORMS*)

on the application of the Government Ordinance No. 23/1995 on the establishment of a marking system for cigarettes, tobacco goods and alcoholic drinks

*) Republished by virtue of the provisions in Article 4 of the Order No. 2.143/1997 of the Minister of Finance, published in the Romanian Official Journal, Part I, of 16 December 1997.

The methodological norms for the application of Government Ordinance No. 23/1995, approved through Order No. 213/1996 of the state minister, the Minister of Finance, published

in the Romanian Official Journal, Part I, No. 29 of 12 February 1996, have been further amended through:

Order No. 1.419/1997 of the State Minister, the Minister of Finance, published in the Romanian Official Journal, Part I, No. 201 of 20 August 1997, and through Order No. 2.045/1997 of the Minister of Finance, published in the Romanian Official Journal, Part I, No. 359 of 16 December 1997.

1. In keeping with the provisions of Article 1 of the Government Ordinance No. 23/1995, republished, further referred to as the ordinance, on the Romanian territory cigarettes, tobacco products and alcoholic drinks both produced locally and imported, can be marketed only if bearing markers.

As of the date on which the provisions in the Government Ordinance no. 23/1995 become effective it is prohibited to produce and introduce into Romania's customs territory unmarked goods to which the ordinance provisions apply, with the exceptions mentioned in the latter.

2. According to the provisions of Article 2 in the ordinance, as of 1 March 1996 marking is mandatory for cigarettes and tobacco products.

The economic operators that produce, import and market cigarettes and tobacco products have to liquidate their stocks of unmarked cigarettes and tobacco products by 1 May 1996.

As of 1 March 1998 the marking system becomes operational for the following groups of alcoholic drinks **):

- a) spirits;
- b) plum brandy "tzuica" and natural brandy-type drinks;
- c) wines;
- d) wine-based drinks.

The economic operators that produce, import and market the alcoholic drinks referred to in paragraph 3 have to liquidate their stocks of unmarked alcoholic drinks by 1 March 1998.

No marking is required for alcoholic drinks that are marketed in bulk.

*) See the Government Decision no. 582/1997, published in Monitorul Oficial of Romania, Part I, no. 268 of October 7, 1997.

3. Cigarettes and tobacco products shall be stamp marked.

Alcoholic drinks shall be ribbon marked.

Sample stamps and ribbons are presented in Annex A 1 to these methodological norms.

The specialised unit authorised by the Ministry of Finance shall print the markers.

4. In line with the provisions of Article 4 (1) of the ordinance, the markers shall be applied on the packaging of each and every product, on the closing system, so that the marking is damaged through opening of the packaging.

The ribbons for marking alcoholic drinks shall be applied on the closing system of the package of the type tetrapak, tetrabrik, etc., in the shape of the letter "U" or "L".

If the packets, boxes or bottles are wrapped in cellophane or some other transparent protection film, the markings shall be applied under this film.

The goods similar in nature to the goods that require marking and which become state property through confiscation, according to the law, for carrying no markers or forged markers, shall bear special markers produced by the unit authorized by the Ministry of Finance to print them. The Ministry of Finance shall designate the unit responsible for applying the markers. The respective goods shall be marketed according to the legal provisions in force.

5. In keeping with the provisions of Article 5 in the ordinance, the responsibility of marking the products devolves to economic agents that hold manufacturing or import licenses. The markers shall be actually applied on the goods by the domestic or the foreign producer.

As the case may be, the Ministry of Food and Agriculture or the Ministry of Finance issue these licenses.

The license can be issued only to economic operators - authorised natural persons or legal persons - registered in Romania.

The license is issued to a particular economic operator and it cannot be ceded directly or indirectly. However, the license can be used also by the branches or subsidiaries, irrespective of their being a legal person or not, of the economic agent that holds the license, only within the foreign trade contract concluded by the latter, for the purpose of which the respective import license has been granted.

For importing goods that require marking, the import licenses are issued by the Ministry of Finance in the case of cigarettes and tobacco products, and in the case of alcoholic drinks by the general directorates of public finance and state audit of each county or of the Bucharest municipality. These licenses are granted on the basis of a request form that is included in Appendix no. 1 and 1a) to these methodological norms.

The application shall be accompanied by the following documents, submitted as authenticated photocopies:

- a) the legal papers documenting the setting up of the trade company, including all the changes that have occurred until the request date (the constitution of the trade company, the legal decision justifying it, the certificate of registration in the Registrar of Companies, the certificate of fiscal registration);
- b) the criminal record of the trade company administrator and executive director;
- c) the contract concluded directly between the importer and the foreign producer or the latter's representative. In case the contract is concluded with a representative of the foreign producer, the applicant shall submit a document that testifies to the contract-based relationship between the foreign producer and the foreign supplier of the license holder;
- d) a letter documenting the applicant's credit trustworthiness;
- e) a declaration, involving the applicant's responsibility, regarding the main office, the branches, the subsidiaries, the outlets, the offices, the storing areas, the stores and any other places where the commercial activity is carried out, as well as their respective addresses;

The requests accompanied by the above documents shall be registered at the Ministry of Finance and the general directorates of public finance and state audit of each county or of the Bucharest municipality, as the case may be, in the book tracking the requests for the import license, in line with the sample form in Appendix no. 2 to these methodological norms.

6. According to the provisions in Article 5 of the ordinance, the goods carrying damaged stamps, ribbons or labels, as well as the goods marked other than in Articles 3 and 4 of the ordinance, are considered unmarked, this condition entailing the penalties listed in Article 15 d) in the ordinance.

7. In the circumstances - mentioned in Article 7 of the ordinance - in which no mandatory marking is required, the producers and importers shall conduct separate record-keeping, based on justifying documents (for domestic production: the limit note, production report, delivery note, storing record, invoices, as the case may be, and for the imported goods, the external invoice, the import customs declaration).

In case the initial destination of the goods mentioned in Article 7 of the ordinance changes for domestic marketing purposes, the producers and importers shall mark them accordingly, in keeping with the provisions in Articles 3 and 4 of the ordinance.

8. The marking stamps, ribbons and labels are special regime securities and are printed by a specialized unit authorised by the Ministry of Finance for this very purpose.

9. In order to obtain the markers, the economic operators acting as domestic producers or importers and holding licenses, shall fill out the order form in triplicate, according to the sample in Annex 3 to these methodological norms, and submit two of the copies to the license-issuing authority.

Each marking order is approved by the license-issuing authority on condition the importer submits evidence of banking guaranty or banking deposit to the amount of the excise tax to be levied on the amount of goods for which markers have been requested.

A special code, related to the fiscal code, is allocated, relying on the order form, to each domestic producer or importer of goods requiring marking. This special code shall be printed on the markers that shall be applied on the goods they shall produce or import. The special coding system for domestic producers or importers is available in Annex 2 to these methodological norms.

After approving the order, the license-issuing authority shall produce a centralised bookkeeping in triplicate, according to the sample in Annex 4 to these methodological norms. Copy no. 1 of the centralized bookkeeping, accompanied by copy no. 1 of the order form, shall be sent, within five days of the order approval, to the specialized unit authorized to print the markers. Copy no. 2 shall be sent, within 5 days as well, to the offices for the automatic data processing within the general directorates of public finances and state audit of each county, or of the Bucharest municipality, as the case may be. Copy no. 3 shall be used for record-keeping purposes by the license-issuing authority. On a monthly basis, not later than the 15th of the following month, the general directorates of public finances and state audit in each county and the Bucharest municipality shall submit to the General department for financial I.T. within the Ministry of Finance the cumulative record, over the whole year, of the markers that have been approved, collected and used by each domestic producer and importer of alcoholic drinks. This marker bookkeeping shall be conducted individually for each commodity requiring marking.

The General department for financial I.T. shall submit monthly, by the end of the following month, to the General department for indirect taxation legislation the country-centralised record for each commodity requiring marking, as well as the record of all the approved, collected and used markers.

The unit authorised to print markers shall produce them on the basis of the centralised record and shall keep record of the printing carried out and notify, on a monthly basis, the Ministry of Finance - the General Directorate for indirect taxation legislation, as well as the general directorates of public finance and state audit in each county, the Bucharest municipality respectively, about the delivered amounts.

The markers shall be identifiable through a code number and an issuing series approved by the Ministry of Finance.

The specialised unit authorised for printing the markers shall produce them in keeping with the order notes and only after the economic agent, in its capacity as domestic producer or importer, submits evidence of payment and the bank statement indicating that a sum of money equivalent to the cost of the markers ordered has been transferred to the specialised unit's account.

The evidence of payment and the bank statement shall necessarily carry the seal of the banking company the economic operators acting as domestic producers or importers have opened accounts with.

The economic operators that hold the domestic producer licence or the importer licence are allowed to use the approved markers only within the validity deadline of the licence.

The markers that have not been introduced into the country within the legal time period lose their validity, except for the cases when the license-issuing authority extends their use for one more year.

The use of the markers can be extended to the year following the original license validity year, provided the license-issuing authority has approved it. The approval can be granted:

- a) either by extending the validity of the previous licence until March 31 of the following year;
- b) by granting a new licence.

In order to be granted extension of the validity of the previous licence until March 31 of the following year, the economic agent shall submit the following documents to the license-issuing authority:

- evidence issued by the external producer or their representative that a supply of markers has been applied on the goods already and has not been shipped to the contract beneficiary yet, or that the producer has the markers in stock but they have not been applied on the goods requiring marking;
- evidence of the regular justification, according to the legal provisions, of the approved markers use;
- the control documents issued by the control bodies of the Ministry of Finance, evidence that the legal provisions governing the use of markers have been observed.

The license-issuing authority can approve the extended use of the markers beyond their validity term on the ground of a new licence and when the same documents mentioned in the previous paragraph are submitted. In addition, under these circumstances, the importing economic agent shall meet all the legal requirements in order to be issued an import licence for the next year, namely conclude an import contract with the same foreign manufacturer or their representative as in the previous year.

If, by the expiry date of the licence validity, the importers do not justify through the actual imports effected the use of the exported markers or, given objective circumstances, the re-import of the markers, the banking guaranty or the bank deposit shall be executed entirely or partially, corresponding to the amount of markers there is no justification for.

The execution of the banking guaranty or of the bank deposit is carried out on the basis of a written request filed by the customs unit to the issuing bank.

10. The value of stamps, ribbons and labels does not cover the excise tax due to the state budget. The markers are purchased by the economic agents that act as producers or importers at a price that covers the actual printing costs and the profit of the printing unit.

11. The economic agents acting as domestic producers or importers can have in stock the markers necessary for 3 months.

Within maximum 15 days past the end of the 3-month term, the holders in paragraph 1 shall update the licence-issuing authority on the stock of non-utilized markers. The license-issuing authority shall subsequently authorize their destruction.

The holders mentioned in paragraph 1 shall also update the license-issuing authority, by the 20 of each month, on the use of markers.

Otherwise, the control bodies authorised by the law shall be requested to verify the respective economic operator's observance of the legal provisions regarding the terms for using markers.

12. The markers cannot be re-sold to other economic operators; the markers not used within the legal deadlines shall be returned to the unit authorised for printing markers, which shall proceed at destroying them.

If an economic operator acting as domestic producer or importer terminates its activity, the respective operator shall notify the license-issuing authority, within 15 days, of the number and series of the markers that have not been used, and return them to the unit authorised to print markers which shall proceed to destroy them.

Prior to their collection by the economic operators acting as producers or importers, the unit authorised to print markers shall safely stock the stamps, ribbons and labels.

13. The markers that are damaged when in possession of the economic agents acting as domestic producers or importers shall not be used and they shall have the same regime as non-utilized markers.

The maximum acceptable percentage of damaged markers is 1% of the stamp number out of the overall order.

The economic operators acting as domestic producers or importers shall keep a separate record of the damaged markers, according to the sample in Annex 5 to these methodological norms.

All the damaged markers shall be glued at the end of each day on a special form, meant for this very purpose, in keeping with Annex 6 to these methodological norms.

The unit authorised to print markers is responsible for establishing which markers are damaged and for approving the reasons of the damage.

The returned markers shall be destroyed every month, under the supervision of a commission consisting of a representative of the General Directorate of public finance and state audit in each county, or the Bucharest municipality, as the case may be, and the representatives of the unit authorized to carry out the printing.

The costs of the non-used or damaged markers shall not be refunded and the respective economic operator shall cover the expenses related to their destruction.

14. According to the provisions of Article 11 of the ordinance, the economic agents acting as domestic producers or importers shall keep strict record of the marker purchasing, use and return, in keeping with the form in Annex 7 to these methodological norms.

Disregard of the provisions in paragraph 1 entails, apart from the penalties mentioned in the ordinance, the economic operators' loss of the right to be granted approval for a subsequent order.

The control bodies shall notify to the licence-issuing authority the non-observance of the provisions in paragraph 1 within 15 days.

15. The control of the observance of the legal regime of marker printing, as well as marking by means of stamps, ribbons or labels of goods similar in nature to those mentioned in the ordinance is effected by the specialised bodies of the Ministry of Finance.

The unit authorised to print markers shall conduct an expert appraisal of the markers when requested by the control bodies.

The control bodies the law provides for shall notify, on a regular basis, the licence-issuing authority about their findings regarding the infringement of the legal marking provisions by the licence-holding economic agents acting as domestic producers or importers.

16. The economic operators acting as domestic producers or importers shall place at the control bodies' disposal all the documents necessary for the smooth progress of the control action, or shall be sanctioned as laid out in the legal provisions.

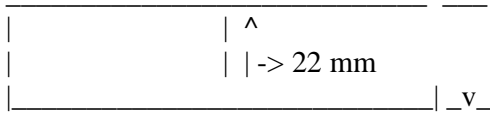
17. The sanctions imposed by the control bodies according to the provisions in Article 15 of the ordinance shall be appealed in keeping with the regime in Law No. 32/1968 on establishing and sanctioning contraventions, except for Articles 25 and 27.

ANNEX A1

SAMPLE
stamps and ribbons

a) Stamps for cigarettes and tobacco products

- 45 mm -

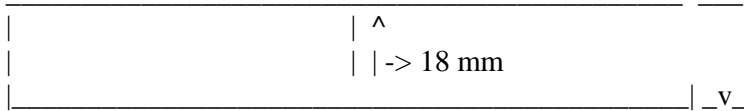


b) Paper strips for marking alcoholic drinks

- cans or tetrapak-type cartons, etc., over 500 ml:

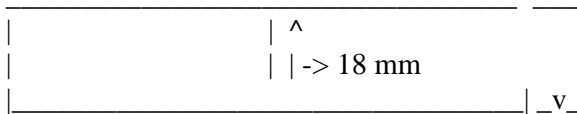
- "U"-shaped marker

- 160 mm -



- "L"-shaped marker

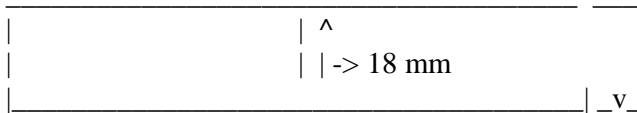
- 80 mm -



- cans or cartons type tetrapak, tetrabrik, etc., under 500 ml:

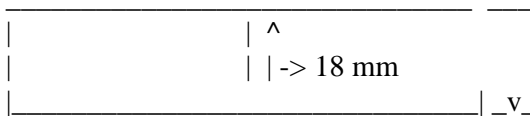
- "U"-shaped marker

- 120 mm -



- "L"-shaped marker

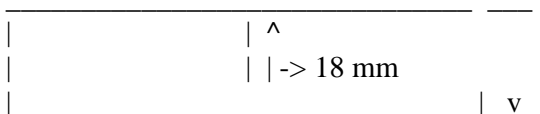
- 60 mm -



- cans or cartons type tetrapak, tetrabrik, etc., under 50 ml:

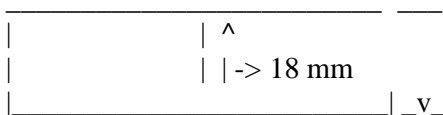
- "U"-shaped marker

- 60 mm -



- "L"-shaped marker

- 40 mm -



ANNEX A2

SPECIAL CODING SYSTEM

a) Cigarettes and tobacco products

- for domestic producers

A	RO														
excise		fiscal code													

- for importers

A															
excise	code number	fiscalcode													
of the country															
the goods are imported from															

b) Alcoholic drinks

- for domestic producers

A															
excise code number	fiscal code														
of the producer's															
county of residence															

- for importers

A															
excise	code number	fiscal code													
of the country															
the goods are imported from															

NOTE:

In case the code number of the county, respectively of the country the goods are imported from, does not include two, respectively three alpha-numeric characters, zero shall be added in front of the obtaining code number.

ANNEX 1

No. of

REQUEST
for import licence

Economic operator, established in:,
str.no., registered in the Commercial Register under number.,
fiscal code....., telephone, fax,
telex, represented by, permanent address in,
str. no.,
block, stair., floor., apartment, district,
county, holder of ID
series no., issued by,
employed as, on account of the documents annexed to the file,
request to be issued an import license for:
1.
2.
3.

Date Signature.....

To the Director General of the General Directorate in the Ministry of Finance.

ANNEX 1 a)

No. of

REQUEST
for import license

Economic agent, based in:,
str.no., registered in the Trade Book under number.,
fiscal code....., telephone, fax,
telex, represented by, permanent address in,
str. no.,
block, stair., floor., apartment, district,
county, holder of ID
series no., issued by,
employed as, on account of the documents annexed to the file,
request to be issued an import licence for:

1.
2.
3.

Date Signature.....

To the General Directorate of public finance and audit of county/ Bucharest
municipality.

ANNEX 2

RECORD-KEEPING BOOK
of the requests for import licences

Record no.	Date	Name and address of the operator requesting licence	Manner of solving the licence request	Issuing date (refusal date)

ANNEX 3
 ORDER FORM No.
 for stamps, ribbons and labels of month year

Name of the economic operator:
 Code of fiscal record:/
 Marking code:/
 Full address:
 City, str. no., district, county, zip code
, telephone

Marker type	Amount	U.M	Unit price	Total amount
		- lei -	- lei -	

Seal and signature of person requesting
 import licence:

Date of order approval:
 Number of markers approved:
 Means of payment:

ANNEX 4

CENTRALISED RECORD
of order forms

Record Nr.	Name of economic operator	Address	Marking code	No. of markers requested	No. of markers approved

TOTAL:
Signature and seal
.....

ANNEX 5

RECORD
of damaged markers

Licence number
 Marking code
 Name of the economic operator:
 Address:
 City, str.
 no., district, county,
 fiscal code

Current no.	Damage causes	Stamp no.	Ribbon no.	Label no.
TOTAL:	X			

Certified by the management of the
economic operator

Date

Signature

Fiscal body,

Signature

Verified by

Date.....

ANNEX 6

Name of the economic operator:

Date:

DAMAGED MARKERS

	Sealing spot		

Name and surname of the person who used them

Signature
of the head of department

Signature

ANNEX 7
RECORD

of the purchasing, use and return of markers in the month of year

Name of the economic operator: Date:

Address:

City, str.,no., district, county, fiscal code
.....,
marking code

Current no.	Number of stamps	Number of ribbons	Number of labels
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1. Stock at the beginning of the month
 2. purchases over the month
 3. TOTAL I (line 1 + line 2)
 4. Markers used for domestic goods
 5. Markers shipped to foreign producers
 6. Damaged markers
 7. TOTAL OF USED MARKERS
(line 4 + line 5 + line 6)
 8. Stock at the end of the month (line 3 - line 7)
-

Certified by the management of the economic operator

Date Signature.....

Fiscal body, Verified by

Signature Date
