PARAFISCAL CHARGES AND THEIR LEGAL REGIME

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Abstract

There are several hundred parafiscal charges in Romania, which collectively constitute the parafiscal system. These taxes are not officially designated as such, and they exist in the gray or black areas of the country's financial economy. This form of taxation is not a part of the official tax system and lacks consistent and clear guidelines that would apply to all its components. It is essentially a hidden tax, masquerading under a new term in legal jargon, which adds to its enigmatic nature. The realm of parafiscal charges is highly unpredictable, volatile, and precarious. With their sheer number and potential hazards, it wouldn't be far-fetched to liken it to quicksand using a metaphorical lens.

The parafiscal charges, despite sharing some similarities with compulsory tax levies, exhibit several differences owing to the various names they go by. Parafiscal charges are akin to taxes and other fiscal duties in that they are imposed by an authoritative body and carry legal obligations. However, they are closer in nature to taxes than they are to fiscal duties in that, often, their payment does not entail direct and immediate consideration. In conceptual terms, parafiscal charges differ from fiscal levies mainly because their objective is not primarily to generate public revenues to cover expenses made for the general welfare - this is the main purpose of taxes and fiscal duties. Rather, parafiscal charges are intended to secure financing and income for specific entities and activities, such as OSIM and the health system or various social and cultural initiatives. They also indirectly provide state aid to private entities or individuals by compelling consumers of products and/or services to make payments for this purpose directly to the beneficiaries, with such payments being concealed in the price of the product/service (e.g., cultural stamp). Parafiscal charges are also distinct from compulsory fiscal levies in that they are not subject to administration and utilization in accordance with fiscal and budgetary laws. To be more precise, parafiscal charges ought not to be managed in conformity with fiscal and budgetary regulations. If they were, they would then be considered as taxes or fiscal duties. Moreover, some of these charges are either treated as fiscal claims or are a (incoherent) combination of tax and non-tax aspects.

Parafiscal charges have received severe criticism from both the business community and experts. These charges have been described as moldy, abracadabrant, taxation-outclassing, out of control, discretionary, ineffective, and aberrant, among other epithets. However, certain quasi-fiscal charges that have been subject to constitutional scrutiny, such as the clawback tax, cultural stamp, and judicial stamp duties, have been declared constitutional. However, among the numerous parafiscal charges that have not yet undergone constitutional scrutiny, some are unconstitutional or, as the case may be, unlawful (not all of them are established by law, such as the parking fee). It is not, however, possible to make a blanket statement regarding the constitutionality or unconstitutionality of parafiscal charges as a whole.

The Romanian authorities have made several attempts to decrease the number of parafiscal charges, some of them successful, although in relation to less important ones that had no major impact on revenues. However, the Romanian legislator does not consider the French model of completely abolishing such charges. The desire to maintain and increase the number of parafiscal charges can be attributed to two factors: firstly, the increasing need for revenue by the government, and secondly, the apprehension of the public's response to an increase in the number and amount of taxes and fiscal duties.

There are other explanations for keeping parafiscal charges alive and for instituting new such charges. As such, a number of these charges are concealed within the prices of products and/or services, either to go unnoticed or to shift dissatisfaction onto the supplier of the product or service provider, who collects the price along with the parafiscal charge. This model is similar to that of indirect taxes like VAT and excise duties. Finally, a crucial reason for the persistence of parafiscal charges is that they are not subjected to the strict fiscal and

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budgetary rules of administration and control. Typically, parafiscal revenues are collected and used by the beneficiaries themselves, outside of the regular budgetary system. This lack of accountability for both the collection and use of these funds absolves both the beneficiaries and the state of the need to justify their methods. As a result, it is impossible to determine the exact proportion of parafiscal revenues in the overall revenue generated by the state and local communities, as well as in the country's gross domestic product. Additionally, it is unclear how much money are spent for such charges by those who are obliged to pay them.

Parafiscal charges have a wide variety, and they are identified by different names: contributions, solidarity contributions, tariffs, taxes, payments, royalties, and more. They can cover various fees, from parking fees and cultural stamps to cadastral fees, fees for services provided by public entities, fees for gambling activities, museum visiting taxes, offset, and clawback taxes. The variety and complexity of parafiscal charges, coupled with their inconsistent regulatory framework and diverse beneficiary types, make it difficult to establish a universally accepted definition of such charges. In this context, it is sufficient to state that all payment obligations that are established by an authoritative body and are not of a strictly fiscal nature fall under the category of parafiscal charges.

Keywords: *parafiscality, fiscal taxes, disguised taxation, definition, mandatory payments, legal regime, constitutionality.*

1. Introduction. The concepts of parafiscality and parafiscal charges

The formation of compound words by combining the prefix **„para"** (derived from Greek, meaning **„beyond"**) with a second word that has a separate meaning, which is often merged with the first word to create a new word with a similar or completely different meaning, is not only prevalent in everyday language but also in technical jargon: paranormal, paradox, paraliterature, paraphrase, paramilitary, parapsychology, paramedic, paraclinical, parabiotic, para-intellectual property etc. This process of language enrichment, where the form of a word is altered by association with another word, resulting in a new utterance, is referred to as **paralogy** or **paralogical,** words that also contain the prefix "para". The term **„parafiscal"** is a product of this linguistic process, where two words are combined to create a new word with a distinct meaning. In this case, the words **„para"** and **„fiscal"** are fused together to create an adjective that implies a connection to taxation but with a difference. As with other such compound words, it is challenging to define as it contains an inherent contradiction, defies conventional logic, and does not conform to expectations. The concept of parafiscality is neither entirely true nor entirely false because it should be distinct from taxation (otherwise the very concept of parafiscality would be completely useless), but it is not completely unrelated to taxation either. Parafiscality appears to be a ... paradox[1], meaning it is something that is absurd and contradictory, but despite this, it exists not only in Romania but also in other countries. However, in our case, it is even more paradoxical.

In the absence of a legal definition, the ambiguous nature of the compound word „parafiscal" allows for individual interpretation based on personal will and interests. Even explanatory dictionaries of the Romanian language fail to provide a clear definition for the compound word "parafiscal"; instead, they simply define the two separate words that make up this term along with its derivatives. We also consulted an „artificial intelligence" named Catgut, and it confirmed that while ChatGPT is helpful, it is currently just another machine that collects and processes data, which qualifies it more as an advanced search engine than as a generative artificial intelligence. Therefore, we do not believe that it would pass the Turing test, even if the interlocutor were less knowledgeable about taxation and parafiscal charges.

To establish credibility, this is the definition given by ChatGPT: *„Parafiscality pertains to the entities, charges, and levies established by public authorities or entities under their jurisdiction, but which are not considered traditional taxes or fees. These entities and charges are known as parafiscal because they are established and managed to fund particular activities or services, such as public health, environmental protection, social assistance, or economic development. Unlike taxes and duties, which are established and managed by the government, parafiscal charges are established and managed by designated organizations or authorities that are authorized to provide certain services or activities. Parafiscal charges can be collected either directly from citizens or from other organizations, or they can be incorporated into the prices of the products or services offered.*

[1] The term "paradox" originates from Greek, being formed by combining the words "para", meaning "beyond", and "dokein" meaning "to think." The resulting word denotes something that is contrary to expectations. Paradox Definition & Meaning - Merriam-Webster.

Parafiscal institutions and charges encompass a range of levies, including compulsory social contributions, taxes for environmental protection, vehicle registration fees, and charges aimed at financing the healthcare system".

From this definition (for which we equally express amazement and even appreciation but also partial disapproval) the following are not accurate: (i) the statement that „taxes and duties are established and managed by the government", because taxes and duties are established by law enacted by the parliament; (ii) the statement that parafiscal charges are established and managed solely by designated organizations and authorities that are authorized to provide certain services or activities, and (iii) the statement considering mandatory social contributions, which in our legal system are regulated not only by special laws but also by the Fiscal Code and the Fiscal Procedure Code, as parafiscal charges, without qualification.

„Para" serves as both a standalone word (either a noun or a verb) and as a morpheme that can be used as a prefix or a suffix to form **a wide range of adjectives and nouns**. In Romanian, „para" serves as a compositional element with various meanings that are relevant to our topic. These meanings include „hard," "very," "strong," "too numerous,"[2] "similar," "near," "next to," and "besides." But also "against", "to defend against", "to protect against..."[3]. We assert that parafiscal charges **share similarities with taxes and fiscal duties**, as they **are compulsory payments established by the authority**. However, they **differ from taxes and duties**, as they are **not administered under budgetary and fiscal laws**, and **are not primarily meant to be used for public expenses**. If parafiscal charges were subject to budgetary and fiscal laws, they would be categorized as mere taxes or fiscal duties.

Upon a thorough examination of the **parafiscal charges existing in our legal system**, it is evident that sometimes they stem from a contract rather than a law. In such cases, the law merely specifies the amount owed and the method of calculation, as is the case with mining, oil, and agricultural royalties. Additionally, some parafiscal charges, despite being non-fiscal, are treated as fiscal claims (such as the three types of royalties), while others are a peculiar blend of non-fiscal and fiscal components. For instance, the literary stamp generates income for the Writers' Union and writers, while penalties for late payment constitute income for the state budget, although categorized as non-fiscal income[4].

Parafiscal charges are certainly mandatory payments established by an authoritative means, but they do not fit squarely into either the purely fiscal or non-fiscal categories. Their legal regime is ambiguous and lacks uniformity, leaving precise rules for establishment[5] and administration wanting, with no applicability to all. This category comprises various taxes, contributions, and tariffs that are not explicitly referred to by this name in the Constitution, financial laws, fiscal laws, or budgetary indicator classifications. Indeed, the generic terms "parafiscality"[6] and "parafiscal charges" are not explicitly defined in any law. However, these terms are commonly used in Romanian legal doctrine[7] and case law[8], including decisions made by the Romanian common law courts and the Constitutional Court, which have held that such charges are constitutional[9]. Additionally, the concept of parafiscal charges is recognized in foreign legal literature[10], in laws (such as in France until 31 December 2003 and in Brazil to this day), and in the European Union's case law[11].

Based on the premise that any income stipulated by law as fiscal or non-fiscal can only have the nature and regime provided by law, *i.e.,* either fiscal or non-fiscal, but numerous payment obligations have a regime that cannot be classified as purely fiscal or non-fiscal, it follows, in our opinion, that it is not wrong to believe that the

[2] Dicționar Explicativ al Limbii Române, Univers Enciclopedic, 2016, p. 850.

[3] Dicționar Enciclopedic, Editura Enciclopedică, 2004, vol. V, p. 193.

[4] See Annex 1 to the state budget laws from recent years).

[5] For a critical position on this issue, see G. Lăcrița, *Taxele nefiscale numite și taxe parafiscale* [Non-fiscal taxes also called parafiscal taxes], article from 13 March 2018, available on *https://legestart.ro/taxele-nefiscale-numite-si-taxe-parafiscale/*.

[6] M. Bouvier, M.-C. Esclassan, J.-P. Lassale, *Finances publiques*, 8th ed., LGDJ, Paris, p. 846.

[7] M. Ștefan Minea, *Despre constituționalitatea taxelor parafiscale instituite în România [About the constitutionality of parafiscal taxes established in Romania]*, article available on *https://www.ccr.ro/wp-content/uploads/2021/01/minea.pdf* (accessed on 13.11.2022) and R. Bufan, *Tratat de drept fiscal, vol. I. Teoria generală a dreptului fiscal [Treaty of fiscal law, vol. I. General theory of fiscal law]*, Hamangiu Publishing House, 2016, p. 94-95.

[8] CCR dec. no. 475/2019 which qualified the "clawback tax" as a parafiscal charge and developed the concept.

[9] CCR dec. no. 310/2021 regarding the plea of unconstitutionality of the provisions of art. 21(1)(k) and 21(2) of GO no. 51/1998 regarding the improvement of the funding system of programs, projects and cultural actions.

[10] J. Grosclaude, Ph. Marchessou, B. Trescher, *Droit fiscal général*, 13th ed., Dalloz, 2020, p. 2.

[11] For example: The Judgment of the EU Court in case T-251/11 on December 11, 2014, and the Judgment of the CJEU in case C-74/18 on January 17, 2019, which ruled that "(...) when an insurance company established in a Member State offers insurance covering the contractual risks associated with the value of the shares and the fairness of the purchase price paid by the buyer in the acquisition of an undertaking, an insurance contract concluded in that context is subject exclusively to the indirect taxes and **parafiscal charges** on insurance premiums in the Member State where the policyholder is established."

terms "parafiscality" and "parafiscal charges" can be considered generic terms that refer to payment obligations imposed on certain entities with a regime that is different from that of traditional fiscal or non-fiscal revenues. We emphasize once again that although these terms are not explicitly stated in our country's laws, it would be incorrect to deny the existence of parafiscality and parafiscal charges based solely on this fact.

2. The French parafiscal model and its abandonment since 2004

Official documents of EU institutions use the terms fiscality and parafiscality[12], while an author from Brazil, a country where parafiscality is part of the national tax system, being regulated under that name[13], claims that the term "parafiscal" was already used in the financial and fiscal language of France in 1946[14], as evidenced by a document prepared by order of Robert Schuman[15], which inventoried the state's budgetary resources and identified certain payment obligations that were sometimes considered taxes, sometimes fees, and sometimes a combination of both[16].

According to a French author who wrote a book on parafiscality in 1977, the term has been used in the legal language of France since 1935. The author defines parafiscality as all taxes and duties that are collected for the benefit of public or private persons, other than the state, local communities, or public institutions. These taxes and duties are known as "assigned taxes" as they were paid directly to their designated beneficiaries at the time of collection[17].

In France, **parafiscality and parafiscal charges are now history** as they were replaced by compulsory levies with tax-like characteristics on 1 January 2004.

While they were in existence, there was a legal basis for establishing parafiscal charges in France (specifically, art. 4 of Ordinance no. 59-2 of 2 January 1959, in conjunction with a decree of 24.08.1961, which was later replaced by another on 30.10.1980). The laws that provided a legal basis for the establishment of parafiscal charges in France were repealed by Organic Law no. 2001-692 of 01.08.2001[18], with effect from 01.01.2004. The parafiscal charges[19], which **do not fall under the category of *"taxes of any nature"*** established only by law enacted by the Parliament, as provided by art. 34 of the Constitution of the French Republic, were replaced by levies with tax-like characteristics[20]. Under the previous legal regime in France which was in force until 2003, parafiscal charges were defined as compulsory charges imposed for the economic or social benefit of a private law entity or a public industrial and/or commercial enterprise[21]. In the language of both the law and taxpayers, the term "parafiscal" remains in use and is employed to describe and identify social security contributions, value added tax, and even corporate tax[22]. The doctrine also deems it essential to recall and examine parafiscality and parafiscal charges from both the legal and the historical perspective.[23]

We will examine them in greater detail because the French regulations may serve as a basis for comparison and/or a source of inspiration. Even though they have been repealed, they can still offer valuable insights into their regulation. According to article 4 of the 1959 Ordinance, parafiscal charges were "*collected for the economic or social **benefit of a legal entity of public or private law, other than the state, local authorities, and their public administrative institutions***". These charges were established by a "*decree of the Council of State*", not by the Parliament. Nonetheless, parafiscal charges could only be collected after January 1 of the year following their

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[12] *https://ec.europa.eu/commission/presscorner/detail/ro/IP_86_628*, European Commission press release on General guidelines relating to "parafiscal" charges, IP/86/628.

[13] Samora dos Santos Silva, *Sistema tributário nacional: fiscalidade, parafiscalidade e extrafiscalidade*, article available on Sistema tributário nacional: fiscalidade, parafiscalidade e extrafiscalidade | Jusbrasil. According to the author, the Brazilian tax system has five sources *(pode-se afirmar que são cinco as espécies tributárias que compõem o sistema tributário brasileiro: impostos, taxas, contribuições de melhoria, contribuições especiais e empréstimos compulsórios),* but our tax system, as currently regulated, consists in taxes, duties and mandatory social contributions).

[14] M. Hugo da Rocha, *Contribuições parafiscais*, article available on Marcelo Hugo da Rocha - Jus.com.br | Jus Navigandi [952181].

[15] Les problèmes budgétaires (Dépenses publiques. Impôts, Trésor) of 1946 available on Ch. XIV. — Les problèmes budgétaires (Dépenses publiques. Impôts, Trésor) - Persée (persee.fr).

[16] Contribuições parafiscais - Jus.com.br | Jus Navigandi.

[17] F. Quérol, *La parafiscalité*, CNRS éditions, Paris, 1997.

[18] Organic law no. 2001-692 of 1 August 2001 on financial laws - Légifrance (legifrance.gouv.fr).

[19] J. Lamarque, O. Negrin, L. Ayrault, *Droit fiscal general*, LexisNexis, 2nd ed., 2011, pp. 74-79, 282 and 294-295.

[20] Art. 34: *The law establishes the rules regarding (…): **the basis, rate and methods of collecting taxes of all types;** the regime of issuing money.*

[21] J. Lamarque, O. Negrin, L. Ayrault, *op. cit.*, p. 75.

[22] Tout savoir sur la taxe parafiscale ! - ERP Gestimum. Everything you need to know about the parafiscal tax! - Gestimum ERP.

[23] J. Lamarque, O. Negrin, L. Ayrault, *op. cit.*, p. 75.

establishment and only if they were authorized by the annual budget laws. In simpler terms, a parafiscal charge could be established and collected only if:

- its collection was established for economic or social purposes;
- the recipient (assignee) was a legal entity of public or private law, other than the state, a local authority, or a public administrative institution thereof;
- the establishment of the parafiscal charge was done through a decree of the Council of State, which needed to be renewed every 5 years;
- the charge was authorized for each year by the budget laws.

3. The temptation to define and characterize the concepts of parafiscality and parafiscal charges

Parafiscal charges are challenging to define due to the numerous types that exist in our country, but also elsewhere (several hundred in Romania and over a thousand in other countries[24]). Additionally, they vary considerably in terms of content and administrative regulation. The revenue generated from these charges has a specific destination, and their recipients (usually, the entities responsible for their collection, but the charges may have other destinations or recipients[25]) are also designated by the act of establishment, which not always a law. In our legal system, these beneficiaries can be individuals, whether under public or private law, which further adds to the complexity of defining parafiscal taxes.'

Each parafiscal charge is named in a way that facilitates its identification, along with the corresponding good or service in whose price the charge is embedded, to a smaller or greater extent, the collecting entity, and its designated purpose. Examples include: literary stamp, parking fee, judicial stamp fee, etc.). Some of the parafiscal charges existing in Romania are listed below: fees charged for issuing certificates such as birth, marriage, death, and other documents, criminal or fiscal records, registration and identity documents, stamp duties for literary, artistic, musical, cinematographic, folkloric and judicial works, parking fees, fees for courses organized by public educational and other institutions, fees for the exclusion of *extra-muros* land from agricultural circuits, licensing fees, and fees and tariffs for services offered by various entities such as the State Office for Inventions and Trademarks (GO no. 41/1998), the Romanian Copyright Office (GD no. 401/2006 and GD no. 1086/2008) and the National Trade Register Office (Law no. 265/2022 on the Trade Register, Order no. 1082/C/2014, and GD no. 962/2017), etc.

We believe that defining parafiscal taxes in a universally accepted manner is a challenging, if not impossible, objective due to their vast number, diversity, and differing purposes for which they are established and administered. The Ministry of Public Finance's unclear stance on the matter contributed to this difficulty, as it defined a parafiscal charge as *„a tax charged by a state institution as its own income and established through a normative act approved by the government".* In other words, the Ministry of Public Finance excludes taxes established by law or order, as well as those not collected by a state institution, from the definition of parafiscal charges. Therefore, only the benefits established by government decision and whose beneficiaries are state institutions would constitute parafiscal charges.

The Larousse Dictionary defines a parafiscal charge as a compulsory tax paid by taxpayers, which is not intended to cover general interest expenses but rather specific and diverse expenses. This definition has allowed for the inclusion of social contributions, which are equivalent to mandatory social contributions in our tax system, as a type of parafiscal charge in France. To this day, social contributions are not considered taxes or fiscal duties in France. However, such a qualification is not possible in our legal system, as currently regulated, because mandatory social contributions are not only established by special laws, but are also subject to special rules of the Fiscal Code and collected under fiscal law (as outlined in art. 29 and art. 335 of the Fiscal Procedure Code, which defines the authority of fiscal bodies). It is worth noting that in France, the distinction between social

[24] In 2008, there were almost 500 such charges in Romania (adding to the 74 taxes and fiscal duties) but the minister of finance at that time declared that he did not know how many there were in reality. Ministers of finance have often announced that their number will be decreased. But even to this date their number exceeds 200. However, there are countries where the parafiscal system is much more extensive than that of Romania. For instance, Montenegro has approximately 1700 parafiscal charges. This information is available on New report on parafiscal charges and burdens: 12 recommendations to Government to improve business environment in Montenegro (ilo.org).

[25] As an example, art. 5 of GD no. 962/28.12.2017, which approves the fees for certain operations carried out by the National Trade Register Office and trade register offices attached to the courts, provides that „The National Trade Register Office and trade register offices attached to the courts collect fees for certain activities and/or funds with a specific purpose and transfer them to the account of the legal entities designated as beneficiaries by law."

contributions and taxes or fiscal duties has significant legal implications, as **taxes and duties** „*must be established by a law voted by Parliament, while social contributions are established by a simple government decree*"[26].

Professor Mircea Șt. Minea, quoting French authors as well, shows that: „***parafiscal charges*** *refer to the monetary sums collected based on legal rules established specifically for this purpose. These charges are collected either by the tax authorities or directly by the entities that benefit from the respective revenues. However, they are paid into the accounts of specific public institutions or other collective entities, whether public or private, other than local public collectives or administrative establishments".*[27]

In another work, professors M. Șt. Minea and Flavius C. Costaș claim that „*taxes are collected with the dual aim of enforcing a specific conduct in the socio-economic sphere and* ***of financing the common and general needs of society, whereas parafiscal charges are solely collected to provide supplementary revenues to the legal recipients of these funds***"[28]**.**

The opinion of professor M. Șt. Minea is also found in two decisions of the Constitutional Court of Romania which qualify parafiscal charges as ***„genuine dismemberment of taxes and fiscal duties"***, being close to the value added tax given their method of collection.[29]

In an attempt to expand on the existing definition, **we define parafiscal charges** as mandatory payments imposed on individuals who purchase specific goods or services that, typically, have a unique destination apart from the state budget. These payments benefit collectors or other authorized entities through the authorization of collections made under this title. Parafiscal charges are not considered fiscal budget revenues and are not managed under fiscal law.

To put it simply, a parafiscal charge is a mandatory payment that is established by a constitutional or (special?) law empowered entity, in exchange for a product, service, or other advantage. This obligation is not administered under pure fiscal law and the collected amount represents income for the collecting entity or another entity established by the act that instituted the contribution. Or even more briefly, any compulsory levy that is not intended towards general interest budgets and is not managed under fiscal law or, as the case may be, is managed as purely non-fiscal income is a parafiscal charge. We do not believe that this category can encompass revenues that are non-fiscal but are treated as fiscal claims in their administration under the law, such as royalties from oil, mining, and agriculture.

4. What are the criteria for differentiating parafiscal charges from taxes and fiscal duties?

The term „parafiscal charges" implies a certain association with taxes and fiscal duties, and their compulsory nature and establishment through authoritative means provide supporting evidence for such a connection. A connection that is sometimes closer, sometimes distant. What would be the criteria for differentiating parafiscal charges from with a taxes and duties of a purely fiscal nature? We will present the parafiscal charges that we have identified, but it should be noted that our parafiscal system does not have universally applicable rules. Thus:

- If the compulsory payment is collected for the benefit of the state, a territorial administrative unit, or a public institution, and is included in their budget, it is considered a tax or a fiscal duty. We should note that sometimes the parafiscal charges bear more resemblance to taxes than to fiscal duties. This is because, similar to taxes, parafiscal charges do not require a direct and immediate exchange. However, there are instances where the collector may offer a service in exchange for the parafiscal charge, such as: OSIM, ONRC, ORDA. *Per a contrario*, if the entity that benefits from the income, *i.e.,*, the beneficiary, is a person under public or private law, then we can consider it as a parafiscal charge. In our parafiscal system, the rule is not always absolute as some revenues obtained from parafiscal charges may also be included in the state budget or territorial administrative units' revenues, like ORDA's revenues from specific activities such as expert reports and registration fees;
- We can identify a tax or fiscal duty when the income collected is intended to cover expenses in the general interest. If the mandatory payment is intended to generate income for specific entities, whether public or private, then it has a parafiscal nature. There are exceptions to this rule as well, as many parafiscal charges

[26] É. Anceau, J.-L. Bordron, *Histoire mondiale des impôts. De l`Antiquité à nos jours*, Passés/Composés, 2023, p. 10.

[27] M.Șt. Minea, *Despre constituționalitatea taxelor parafiscale instituite în România [About the constitutionality of parafiscal taxes established in Romania]*, article available on *https://www.ccr.ro/wp-content/uploads/2021/01/minea.pdf*.

[28] M.Șt. Minea, C.F. Costaș, *Dreptul finanțelor publice [Public finance law]*, vol. II, p. 368.

[29] CCR dec. no. 310/2021 and CCR dec. no. 495/2017.

are collected and considered as revenues for state or local community budgets (such as licensing fees, court stamp duties, etc.).

- If the levy is administered under pure fiscal law, then we are facing a tax or a fiscal duty. On the contrary, if the levy is administered outside the rules of fiscal law and is considered non-fiscal income, the levy has the nature of a parafiscal charge. However, this rule cannot always be considered as absolute.

We would like to recall that some parafiscal charges (not few) **are actually levied on consumers when they purchase products and/or services, and therefore they can be considered as additional taxes on consumption.** A simple example that can be verified is the eight types of stamps established by Law no. 35/1994, which include literary, cinematographic, theatrical, musical, folklore, fine arts, architectural, and entertainment stamps[30]. Here, it is worth noting the combination of regulations involved, starting with the law, followed by methodological norms issued by the Ministry of Culture and the Ministry of Public Finance, and the mix of beneficiaries of the parafiscal charges: the stamp is collected by the unions of creators, but the state budget receives **a penalty of 0.2% for any amounts that are not transferred on time.** Collections resulting from literary, cinematographic, theatrical, musical, folklore, fine arts, architectural, and entertainment stamps are not subject to taxation. But according to art. 5(3) of the law, if the amounts collected and due are not paid on time, a penalty of 0.2% is applied for each day of delay, **which is paid to the state budget.** Given the circumstances, determining the legal nature of the stamp regulated by Law no. 35/1994 appears to be an arduous task. Nevertheless, it is worth noting that the Constitutional Court of Romania had to assess the constitutionality of the stamp duty established by this law and found it to be constitutional.

5. What are the advantages and disadvantages of parafiscality and parafiscal charges

As previously stated, the state (at least the Romanian state) is inclined to maintain parafiscal charges. However, we acknowledge that from both the perspective of the state and the parties involved, parafiscal charges have both advantages and disadvantages. Like taxes and fiscal duties, they have their strengths and weaknesses, constituting both a benefit and a detriment at the same time.

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[30] Law no. 35/1994, the 8 categories of stamps that form the object of this law are established as follows:
the literary stamp, worth **2% of the sale price of a book** and which is added to the book price;
the cinematographic stamp, worth **2% of the sale price of a ticket** and which is added to the ticket price;
the theatrical stamp, worth 5% of the sale price of a ticket and which is added to the ticket price;
the musical stamp, worth 5% of the sale price of a ticket and **2% of the sale price of any record, any printed material, video or audio tape of a musical nature**, other than folklore records, which are added to the respective prices;
the folklore stamp, worth **5% of the sale price of a ticket and 2% of the sale price of any record,** any printed material, video or audio tape, which are added to the respective prices;
the fine arts stamp, worth 0**.5% of the sale price of the work of art**, and which is added to the respective work of art price;
the architecture stamp, worth **0.5‰ of the investment value**, regardless of the beneficiary or its destination;
the entertainment stamp, worth **3% of the sale price of a ticket** and which is added to the ticket price.
The literary stamp is applied to each copy of fiction books sold through units of any kind, either published in Romania or not.
The stamps provided for in paragraph (1) letters b) - e) are applied to each ticket sold at cinematographic, theatrical, musical and folklore performances organized in the country and are added to the ticket sales price.
The stamp provided for in paragraph (1) letter g) **is added to the value of the investment and is paid together with the building permit fee**.
The stamp provided for in paragraph (1) letter h) is applied to each ticket sold at artistic and sport performances, other than the ones subject to other stamp duties, as well as at circus performances, organized in the country and are added to the ticket sales price.
Article 2 - (1) The units responsible for collecting the stamp fees are required to transfer the collected amounts, which represent the value of the stamp, on a monthly basis to the accounts of the creators' organizations. The transfer process should follow the methodological norms that have been developed by the Ministry of Culture and Cults, in collaboration with the Ministry of Public Finance. The creators' organizations should also be consulted during the development of these norms.
Article 3 - **The amounts due to the creators' organizations will be used for**:
supporting cultural projects of national interest;
participation in interpretation and creation contests in the country and abroad;
promotion of actions with the participation of Romanians abroad;
supporting and protecting cinematographic, theatrical and musical art;
supplementing the funds intended to support the activity of young creators, performers and artists;
material support for retired creators, performers and artists;
material support of specialized magazines belonging to creative unions;
supporting the registration of valuable works of art in the national and international circuit;
honoring and perpetuating the memory of Romanian cultural personalities and national minorities, both in the country and abroad;
enhancing the folklore and ethnographic heritage of Romania;
financial support of shows in which creative works are presented whose authors are Romanians or representatives of national minorities in Romania;
financial support of awards given to creators and performers.

- **Our analysis reveals the following advantages of parafiscality:**
  - it allows for some institutions and activities to be taken off the budget, thereby reducing budgetary pressure (for instance, OSIM is self-financing, the health system benefits from increased funds due to the clawback tax, social and cultural actions, etc.);
  - they are easier to establish compared to taxes and fiscal duties since they are not subject to the same constraints and rigorous conditions required for the establishment and modification of taxes and fiscal duties (as stated in art. 4 of the Fiscal Code);
  - the collection of parafiscal taxes is usually carried out by the beneficiaries themselves, thereby relieving the fiscal bodies of their administration, and the use of the revenues is more flexible than public funds in the budgetary regime;
  - they are often hidden in the price of goods and services, which means that payers are less likely to perceive them as tax burdens, and their complaints are typically directed at the suppliers or service providers who include them in their prices;
  - the non-payment of parafiscal charges when due may not result in the same sanctions as those applied to taxes and fiscal duties, making them less burdensome for payers. However, it is important to highlight that in some cases, parafiscal charges are considered similar to taxes and fiscal duties in terms of administration and fiscal claims.
- **We have identified the following disadvantages of parafiscality:**
  - in our fiscal and parafiscal system, the boundary between taxes, fiscal duties, and parafiscal charges is fragile and permeable. Some taxes classified as parafiscal charges are treated as fiscal claims, creating legal uncertainty and insecurity;
  - parafiscal charges that are not established by law deprive the legislative power of the ability to regulate their establishment;
  - in our opinion, parafiscal charges can only be established exceptionally through legislation; otherwise, they are unconstitutional;
  - parafiscal charges that are not established by law (or by local council decisions, where permitted by law) are unlawful;
  - since parafiscal charges are not administered and used in a strict fiscal-budgetary regime, the collection and use of these taxes are typically handled by the beneficiaries. This makes it challenging to monitor and control their realization and use, and the lack of transparency can lead to weak or non-existent oversight by both the beneficiaries and the state.
  - for the same reason, it is impossible to determine the exact proportion of parafiscal revenues in the overall revenue generated by the state and local communities, as well as in the country's gross domestic product. Additionally, it is unclear how much money are spent for such charges by those who are obliged to pay them.
  - they are bureaucratic, burdensome and time-consuming for their payers;
  - they are numerous and lack uniform rules.

6. Constitutionality and/or unconstitutionality of parafiscal charges

There are authors who claim, without reservations, that parafiscal taxes are constitutional, and among them is professor Mircea Ștefan Minea, former judge of the Constitutional Court. Arguing his opinion, Professor Mircea Minea shows that **the constitutional basis for the establishment and collection of parafiscal charges is found in Article 139(3) of the Constitution**, the text being introduced on the occasion of the revision of the Fundamental Law in 2003, providing that ***„The amounts representing contributions to the establishment of funds are used, as provided by law, only according to their destination"***.

In Professor Minea's opinion, this text ***„came to cover and confer constitutional consecration on an economic-financial reality observed during the economic and social evolution of the country on its way to strengthening the rule of law and the market economy"*** *and meant* ***„completion of the initial text with the aim of including in the constitutional parameters other regulations through which financial levies can be instituted***

and collected for the establishment of funds to finance various actions, services and works, other than those that can be supported from the state budget only"[31]*.*

If this is the case, this means that until the adoption of Law no. 429/2003 revising the Romanian Constitution, there was no constitutional basis for the establishment and collection of parafiscal charges. But we believe that even after the revision of the Constitution, there are constitutional or, as the case may be, legal problems pertaining to some of the parafiscal charges.

The Constitutional Court had to examine the constitutionality of such a tax and decided, in three decisions (no. 495/2017, no. 892/2012 and no. 1494/2011) that the tax subject to control and which was analyzed (literary stamp) was constitutional. In justifying these decisions, the Court noted that *«cultural stamps regulated by Law no. 35/1994* ***are not taxes, but special duties, which the doctrine calls parafiscal charges*** *and which present themselves in a diversity of forms, a fact that also explains their heterogeneous regulation.* ***Parafiscal charges established based on legal rules adopted for this particular purpose refer to the monetary sums collected either by the tax authorities or directly by the entities that benefit from the respective revenues and paid into the accounts of specific public institutions or other collective entities, whether public or private, other than local public collectivities or administrative establishments*** *(...) The specificity of parafiscal charges is that, like taxes,* ***they are mandatory,*** *being established by law, but, unlike taxes and fiscal duties, they are constituted* ***as extra-budgetary income*** *of certain* ***legal entities under public or private law.*** *They have the same origin as taxes, but although they follow a similar legal regime, their purpose is partly different. (...) the normative act establishing the parafiscal charges is, as a rule, the work of the central public authority (law or government ordinance), but it is possible that such charges are also established by the local public administration authority (by decisions of local councils). Also, the parafiscal charges are monitored and collected either through the tax administrations or directly by the legally designated beneficiaries, in whose accounts they are concentrated. The techniques and procedure by which parafiscal charges are collected and paid are very close to those used in fiscal matters.* ***Due to these particularities, parafiscal charges are considered to be genuine „dismemberments" of taxes and fiscal duties. The difference is that, while taxes are collected with the dual aim of enforcing a specific conduct in the socio-economic sphere and of financing the common and general needs of society, parafiscal charges are solely collected from individuals and/or legal entities specifically targeted by the legal rules establishing such charges, solely to provide supplementary revenues to the legal recipients of these funds»***[32]***.***

CCR ruled in an almost identical manner in dec. no. 310/2021 which reviewed (and rejected) the plea of unconstitutionality of the provisions of art. 21(1)(k) and art. 21(2) of GO no. 51/1998 regarding the improvement of the funding system of programs, projects and cultural actions by way of a mandatory contribution similar to the literary stamp, showing that:

- in spite of differences which cannot be challenged and of their different purpose, parafiscal charges have the same origin as taxes, the normative act establishing the parafiscal charges being, as a rule, the work of the central public authority (law or government ordinance), but it is possible that such charges are also established by the local public administration authority (by decisions of local councils);
- the techniques and procedure by which parafiscal charges are collected and paid are very close to those used in fiscal matters and from this perspective, parafiscal charges follow a regime similar to value-added tax, as they are collected by the distributors of taxable products from the acquirers/beneficiaries of such products and paid into the accounts of the beneficiary entities provided by law;
- due to these particularities, parafiscal charges are genuine „dismemberments" of taxes and fiscal duties. The difference is that, while taxes are collected with the dual aim of enforcing a specific conduct in the socio-economic sphere and of financing the common and general needs of society, parafiscal charges are solely collected from individuals and/or legal entities specifically targeted by the legal rules establishing such charges, solely to provide supplementary revenues to the legal recipients of these funds.

We express reservations regarding the opinion of professor M. Șt. Mine and the CCR case law regarding the constitutionality of parafiscal charges as a whole, considering that many of them are unconstitutional, as we will show below.

[31] M.Șt. Minea *Despre constituționalitatea taxelor parafiscale instituite în România [About the constitutionality of parafiscal taxes established in Romania]*, article available on *https://www.ccr.ro/wp-content/uploads/2021/01/minea.pdf*, accessed on 13.11.2022.

[32] CCR dec. no. 495/2017.

Before presenting our reservations and arguments, it is important to acknowledge that parafiscal charges are an established part of legal life that cannot be disregarded. There are a large number (hundreds) of parafiscal charges, each with unique legal regimes, making it difficult to categorize them under a single pattern. Some parafiscal charges provide significant benefits to their beneficiaries, such as the fees charged by OSIM, representing the single source of funding of this institution, or contributions from consumers to support green energy producers. However, in some cases, the benefits are so minimal that the costs incurred exceed the income generated. While parafiscal charges can help institutions to be funded from sources other than the state budget and state aid to be provided indirectly, thus relieving budget pressure, they are often criticized in the business world for being burdensome for citizens and businesses, consuming time and resources, and lacking proper control. The authorities are aware of both the advantages and disadvantages of these taxes, and are striving to decrease their quantity. However, the outcomes in our country thus far have not been particularly encouraging[33].

The following are the reasons for our reservations regarding their constitutionality:

- in accordance with art. 56 of the Romanian Constitution, ***citizens have the obligation to contribute to public expenses through taxes and duties, any other contributions being prohibited, apart from those established by law, in exceptional circumstances***[34]**.**
- art. 137 and 139 of the Romanian Constitution strengthen the principle **of legality of taxation** (art. 137)[35] and **the prohibition to establish taxes, contributions and any other revenues to the state budget other than by law** (art. 139)[36]. For this purpose, the doctrine and the Constitutional Court have repeatedly affirmed that in adhering to the principle of legality in fiscal matters and using the term „only" in art. 139 of the Constitution, **the legislature aimed to prevent the establishment of taxes, duties, and contributions through instruments inferior to the law, such as governmental decisions, and to assert the budgetary revenues' legal nature**[37].
- Last but not least, rather the opposite, **there is Article 56(3) of the Constitution which prohibits any other contributions, apart from those established by law, in exceptional circumstances.** This means that **every time mandatory "other contributions" are instituted** (whatever they are and whoever their beneficiary is), including parafiscal charges, the exceptional circumstances that require their establishment must exist, be shown and argued/substantiated[38] and we also believe that the „exceptional circumstances" justifying the establishment of „other contributions" can only be limited in time, that is, parafiscal charges can only be temporary.

This means that:

- all parafiscal charges **that are not established by law are unlawful**;
- and **by law**, parafiscal charges can **only be established in exceptional circumstances**;
- the exceptional circumstances that allow the establishment of a contribution of this nature is **a matter of appreciation of the legislator**, but in order to be able to establish it, **the legislator must justify that such a circumstance exists**;
- parafiscal charges can only be temporary;
- **the laws by which parafiscal charges were established outside of the exceptional circumstances** referred to in art. 56(3) of the Constitution **are unconstitutional**.

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[33] Law no. 1/2017 repealed a number of 102 such charges.

[34] **Article 56 - Financial contributions**

(1) Citizens have the obligation to contribute to public expenses, through taxes and duties.

(2) The legal taxation system must ensure the fair settlement of fiscal burdens.

[35] **Article 137 - The financial system**

The formation, administration, use and control of the financial resources of the state, of administrative-territorial units and of public institutions are regulated by law.

Any other contributions are prohibited, apart from those established by law, in exceptional circumstances.

[36] **Article 139 - Taxes, duties and other contributions**

Taxes, duties and any other revenues to the state budget and the state social insurance budget are established only by law.

Local taxes and duties are set by local or county councils, within the limits and as provided by law.

The amounts representing contributions to the establishment of funds are used, as provided by law, only according to their destination.

[37] I. Muraru, E.S. Tănăsescu, *Constituția României. Comentarii pe articole [Constitution of Romania. Comments per articles]*, C.H. Beck Publishing House, 2008, p. 560-561.

[38] In France, for example, **when establishing a parafiscal charge** by Decree no. 97-1263, the following substantiation was provided: "With effect from 1 January 1998, a parafiscal charge on advertisements broadcast on sound radio and television [('the charge on advertising companies')] shall be introduced **for a period of five years** to **fund an aid scheme for the benefit of those holding a licence to provide sound radio broadcasting services** in respect of which the commercial revenue deriving from broadcasts of brand or sponsorship advertising is less than 20% of the total turnover. The objective of this charge is to promote radio broadcasting." Quoted from the CJEU Judgment of 22 December 2008, rendered in case C-333/07 available at *https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:62007CJ0333*.

However, these are also reasons why we believe that their regulation by law is necessary.

7. Examples of parafiscal charges, collecting entities, beneficiaries and regimes. Conclusions

We are hesitant to accept that parafiscal charges can be established through means other than the law or other acts having the effect of a law. However, we will provide examples of collecting entities and of parafiscal charges. It is important to note that the names given to these charges are not indicative of their classification as parafiscal charges. We are presenting the following examples to illustrate the diversity and complexity of defining parafiscal charges and for educational purposes. These examples are also significant in terms of the revenue they generate.

As mentioned earlier, one of the advantages of parafiscal charges is their contribution to the relieving the burden of certain public entities or institutions on the state budget. Additionally, it should be noted that some public entities collect parafiscal charges, which ultimately become income for the state budget or other entities. Thus:

- **The State Office for Inventions and Trademarks (OSIM)** which is *„a specialized body of the central public administration, with legal personality under the Ministry of Economy (...) single authority on the territory of Romania in ensuring the protection of industrial property",* and *„the operating expenses of the State Office for Inventions and Trademarks are financed from its own revenues*" (art. 1 and 10 of GD no. 573/1998 on the organization and operation of the State Office for Inventions and Trademarks). Its revenues are represented by the fees it collects and the amount of which is established by a normative act with the effect of law (GO no. 41/1998). These represent „additional revenues" that OSIM uses to finance its own activities entirely, and they can also be utilized for funding research and innovation initiatives by universities and/or research institutions (as stipulated in art. 3 of GD no. 573/1998). Thus, it is worth noting that recipients of the parafiscal charges collected by OSIM may include both individuals and legal entities beyond the agency itself. Close to fiscal duties, because they are paid in return for services rendered, they are in reality parafiscal charges.
- **The Romanian Copyright Office (ORDA)** is also a specialized body of the central public administration subordinated to the Government (GD no. 401/2006[39]), is financed from the state budget through the Ministry of Culture, but for the specific activities provided, it collects sums of money (the rates being established by GD no. 1086/2008) which are revenues of the state budget, after collection they are paid by ORDA to the state budget. While parafiscal charges are similar to fiscal duties in that they are charged for services provided by a public institution, they are not established by law and are not administered under fiscal law. Therefore, they can only be classified as parafiscal charges. However, not being established by law, their legality is questionable.
- **The National Office of the Trade Register (ONRC)** is also a public institution fully financed from the state budget (art. 19 of Law no. 265/2022 on the trade register). For the services provided, it collects sums of money in the amount established by Order of the Minister of Justice. But according to art. 5 of GD No. 962/2017, which approves the fees for certain operations carried out by the ONRC, it collects tariffs and fees for certain activities and/or funds with a specific purpose and transfers them to the account of the legal entities designated as beneficiaries by law[40]. Furthermore, the amounts collected appear to be subject to the same regulations as fiscal claims, as stated in art. 4 of GD no. 962/2017[41]. If overpayments were made, they must be refunded to the payers according to the provisions outlined in the Fiscal Procedure Code. They are not established by law, so their legality is questionable.
- **The National Gambling Office (ONJN)** collects fees/tariffs with an even more unclear regime. And we note that here we mainly deal with the contributions they collect for the purpose of financing a social activity of their own (that of preventing gambling addiction). Thus, based on art. 10(5) of GEO no. 77/2009 regarding the organization and operation of games of chance, amended by GEO no. 114/2018 regarding, among other things, fiscal and budgetary measures), in addition to **ONJN*, „an activity was established*** *to* ***promote compliance with the principles and measures regarding socially responsible gambling*** *(...)* ***fully financed from own revenues****, in accordance with the provisions of Law no. 500/2002 on public finance".* This one **activity is fully financed from own resources obtained through the (mandatory) contributions of gambling organizers**. **The nature of these revenues is unclear**, because on the one hand, they **are not taxes, duties or contributions falling under the**

[39] GD no. 1086/10.09.2008 regarding the establishment of tariffs for the operations carried out by the Romanian Copyright Office for a fee and for the approval of the Methodological Norms regarding the level of establishment, distribution and use conditions of the incentive fund for the staff of the Romanian Copyright Office.

[40] Art. 5 (1) The National Trade Register Office and trade register offices attached to the courts collect fees for certain activities and/or funds with a specific purpose and transfer them to the account of the legal entities designated as beneficiaries by law.

[41] Art. 4 Any overpayments will be returned according to the provisions (...) of the Fiscal Procedure Code (...).

category referred to in the Fiscal Code, and on the other hand, by the law that establishes them, **they are fiscal claims,** which means that they cannot be used outside budgetary purposes and according to the destination assigned by law. Moreover, **in the budget laws, they do not appear under this name either in the chapter "fiscal revenues" or in the chapter „non-fiscal revenues".** The „fiscal revenues" chapter of Annex no. 1 to the budget laws only includes *„gambling income taxes"* (budget indicator 030122) and *„gambling taxes"* (budget indicator 160101) and *„taxes and fees for issuing operating licenses and authorizations"* (budget indicator 160103), and if we included them in the category of „social contributions" it would mean adding to the law (which defines them in art. 7(10) of the Fiscal Code), which is not possible. **These *„contributions"* are not even listed in Annex no. 1 to the budget laws** and we do not think it is possible to change the name used by the legislator („contributions") to that of duty, nor to qualify or assimilate them with the duty as defined by the legislator, that of payment for the service provided by a public institution and this, because if the „activity" of prevention could be considered a provision of services, **then the payment of the service should be borne by the beneficiaries, *i.e.,* the players,** and not by the game organizers.

- The activities „established" and for which the source of income is created by art. 10(4)-10(6^1) of GEO no. 77/2009 aims to prevent gambling addiction and include the programs for the protection of young people and players against gambling, the prevention and treatment of gambling addiction, the realization of responsible promotion and advertising, the settlement of disputes between a game organizer and a player, as well as for the provision of personnel expenses related to its own activity in the maximum limit of 30% of the total amounts related to the activity. The own revenues are established on account of the contributions established (imposed) on gambling organizers as follows:
    - for class I licensed remote gambling organizers, the sum of 5,000 euros annually;
    - (ii) for legal entities directly involved in the field of traditional and distance games of chance licensed in class II, the sum of 1,000 euros annually;
    - (iii) for class III state monopoly distance games, the sum of 5,000 euros annually;
    - (iv) for licensed traditional gambling organizers, the sum of 1,000 euros annually.

The deadline for payment of contributions is for the first year of license, 10 days from the date of approval of the licensing documentation, and for subsequent years, until January 25 of each year. In the event of the termination of the validity of the license, for any reason, for the license year in which the factual situation occurs that has the effect of termination of its validity, the annual contribution is due in full. These revenues (which, according to the law, are ONJN's own revenues) **have the nature of budgetary fiscal claims** and **are enforced according to the rules of the Fiscal Procedure Code for fiscal claims based on the ONJN notification which is an enforceable title**.

However, we note that:

- according to art. 1(5) of GEO no. 20/2013 regarding the establishment, organization and operation of the National Gambling Office, „**The Office has its own budget and is financed from the state budget, through the budget of the Ministry of Public Finance**", the ONJN president having the capacity of credit authorizer.
- art. 10(5) of GEO no. 77/2009 regarding the organization and operation of games of chance ordered the „establishment of an activity" for which revenues are created distinct from those of ONJN which is financed from the state budget.
- the law establishing the „contribution" fails to show or justify the „exceptional circumstances" that justified its establishment, as provided by art. 56(3) of the Constitution, so that the constitutional requirement for its enactment has not been met. In other words, art. 10(4)-10(6^1) are, in our opinion, unconstitutional. Until a potential intervention of the Constitutional Court or the legislator, the contribution exists, is mandatory and must be paid by the organizers of games of chance.

A conclusion in relation to such „contributions" is that it is impossible to determine their legal nature.

The evidence presented above shows that tax charges vary greatly, even in cases where they should be similar due to the collecting entities and the types of activities involved, resulting in different legal regimes. This makes it difficult, or even impossible, to determine their legal nature and raises questions regarding their constitutionality or legality.

In our country, the following are considered to belong to the category of parafiscal charges (among others):

- oil, mining and agricultural royalties (noting that they are assimilated to fiscal claims in terms of their administration (art. 2 of the Fiscal Procedure Code);
- monetary contributions (*e.g.*: the contributions of the organizers of the licensed games of chance established for the purpose of financing from their own resources the ONJN activity for compliance with the

principles and measures regarding games of chance

- authorization and licensing fees and tariffs (but the budget laws include them in the category of fiscal revenues – see Annex 1;
- judicial fees;
- cadastral taxes and fees;
- fees for the definitive removal of land from the agricultural circuit;
- fees for participation in public procurement through SEAP;
- taxes and tariffs in the field of environment, forests and hunting funds;
- taxes and tariffs in the field of culture (literary stamp, musical stamp);
- tuition and professional qualification fees and charges;
- fees and charges for forensic services (28);
- fees for services in the field of foreign affairs (consular fees);
- competition fees levied by the Competition Council;
- fees for sanitary and veterinary services;
- fees for services of the Ministry of Administration and Interior (registrations, examinations, issuance of driver's licenses);
- tariffs in the field of electronic communications.

The beneficiaries of parafiscal taxes are determined by the acts that establish them, which can be collective, public, or private entities. These acts are typically laws, including government ordinances, as well as decisions made by local councils that must „comply with the provisions of the Fundamental Law".

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