

State Budget Law 2004

The Parliament adopts this organic law.

CHAPTER I GENERAL PROVISIONS

Art. 1. - The state budget is approved on the revenue side in the amount of Mdl 5647 million and expenditure side in the amount of Mdl 5307, with a surplus of Mdl 340 million, that will be used for the repayment of external credits..

Art. 2. – (1) The synthesis of the state budget as to revenues, expenditures and sources to finance the budget deficit is shown in Annex No. 1.

(2) The synthesis of the external loans and grants received to finance investment projects is shown Annex No. 2.

(3) The list of program and performance based budgets submitted by central governments is shown in Annex No. 3.

CHAPTER II REVENUES AND EXPENDITURES RELATED REGULATORY PROVISIONS

Art. 3. – The water fee shall be established as shown in Annex No. 4.

(2) Fee payers for consumed water shall be physical and legal entities that are engaged in entrepreneurial activity.

(3) The water fee calculation deadline shall be the date established for the payment of this fee.

Art. 4. – (1) Mineral resources usage fee shall be established as shown in Annex No. 5.

(2) Fee payers for the use of mineral resources shall be legal entities, regardless of their ownership and legal form, and physical entities who use in their operations mineral resources extracted in the environment.

(3) The payers shall submit the report and pay the mineral resources usage fee, on a quarterly basis, no later than the 20th day of the month following the reporting quarter.

Art. 5. – The standing timber fee (forestry revenue) shall be established as shown in Annex No. 6.

(2) Fee payers for standing timber from the state timber stock shall be legal entities – forestry companies, regardless of their ownership and legal form, and physical entities.

(3) Legal entities shall submit the report and pay the standing timber fee, on a quarterly basis, no later than the 20th day of the month immediately following the reporting quarter. Physical entities shall pay this fee before receiving the permit (exploitation authorization and forestry ticket), issued by the forestry authorities.

Art. 6. - (1) The private tax shall be 1% of the value of state-owned property, purchased in the process of privatization, including of the value of purchased shares.

Art. 7. – (1) The following items are exempt:

1) from water fees:

- a) underground water extracted concomitantly with ore or extracted for preventing (liquidating) its damaging effects;
- b) water used for fire-extinguishing purposes;
- c) water consumed by enterprises of the Society of Blind People, Society of Deaf People and Society of Invalids, medical and sanitary public institutions;

2) from all charges payable to the budgets – entrance into or exit from the Republic of Moldova of the promissory notes issued by the Ministry of Finance in favor of Joint Stock Company “Gazprom” from the Russian Federation to settle the debt owed by the Republic of Moldova for natural gas supplied between 1996-1997;

3) from transfer to the budget of value added tax on goods and services produced by enterprises of penitentiary institutions, as well as from fee for use of natural resources by these enterprises;

4) from transfer to the budget of value added tax, calculated on manufactured goods and provided services – organizations and enterprises of the Society of Blind People, Society of Deaf People and Society of Invalid People, according to the list of enterprises approved by Government;

(2) Funds in the form of estimated taxes and fees that are left under this article at the disposal of the taxpayer, shall be treated as non-taxable income

Art. 8. – Upon the importers request, the Customs Department shall extend, under Art. 126 and 127 of the Republic of Moldova Customs Code No. 1149-XIV of July 20, 2000, to up to 90 days the deadline for payment of value added tax on raw material, except for goods (product) indicated in Annex No. 7, and on goods and additional items imported by the legal entities-producers, and by the business entities specialized in providing agricultural services and holding licenses from an authorized body.

Art. 9. -(1) The minimal size of rent/lease for the goods owned by institutions financed from the state budget shall be established as shown in Annex No. 8

(2) Institutions financed from the state budget shall be entitled to use the funds received from rental activity to cover their own expenditures, as established by the Ministry of Finance. The excess of revenues over expenditures, according to the estimates of extra-budgetary funds of these institutions, shall be transferred to the state budget.

(3) Institutions financed from the budget shall be exempt from the payment of rent for the use of premises, rented from financial institutions financed from all level budgets, except for the public utility fees.

Art. 10. – Commercial banks that granted long-term preferential credits before July 29, 1994, to construction cooperatives building houses and founded before January 1, 1993, which started the construction of buildings before that date, as well as commercial banks that granted such credits after July 29, 1994, to construction cooperatives building houses specified in Parliament Decision No. 209-XIII of July 29, 1994, under the terms provided by Government Decision No. 349 of June 7, 1993, as well as commercial banks that granted credits to construction cooperatives building houses specified in Parliament Decisions No. 834-XIII of May 16, 1996, No. 1011-XIII of October 23, 1996, No. 1588-XIII of February 27, 1998, No. 1611-XIII of March 17, 1998, No. 1147-XIV of July 20, 2000, and No. 905-XV of March 7, 2002, under the provisions of these decisions, shall be reimbursed from the state budget, the lost revenues as a result of granting such credits.

(2) Revenues lost as a result of extended preferential credits and interest free credits to categories of people that are entitled to this right under the legislation, shall be reimbursed to the commercial banks in the manner as indicated under paragraph (1), depending on the sources to cover these losses that are stipulated in the normative acts (1)

(3) Provisions of paragraph (1) and (2) do not apply to credits used contrary to their purpose.

(4) 50% compensation on the total amount of bank loans extended to Housing construction cooperative No. 244 (mun. Chisinau) and to Housing construction cooperative “Apartament-Combatant” (mun. Balti), meant exclusively for providing housing to the participants of action for independence and territorial integrity of the Republic of Moldova, shall be done at the expense of municipal budgets of Chisinau and Balti depending on the cost of constructions approved as of the date of signing acceptance documents for herewith mentioned objects.

(5) There are no preferential bank loans envisaged for 2004 to be extended to new Housing construction cooperatives.

Art. 11. – From the total excise-duties on oil product collected in to the state budget, 15% in the first semester and 10% in the second semester but no more than 49.6 million lei shall be transferred to the road fund. Excises on petrol and Diesel oil collected in excess of amount approved by the state budget shall be transferred integrally to the road fund.

Art. 12. – Budgetary expenditures for compulsory medical insurance of categories of people that under the legislation shall be insured from the account of the state budget, shall be established in the amount of Mdl 441.23 per person.

Art. 13. – Approved under state budget are funds for partial compensation of mandatory state social insurance contributions for disabled employed with Association of Blind to the value of Mdl 500 thousand, Association of Deaf to the value of Mdl 398.2 thousand and Association of Disabled to the value of Mdl 224.7 thousand.

Art. 14. - Allocation of funds provided in the state budget for research and development programs, projects selected on a tender basis and beneficiaries shall be shown in Annex No. 9.

Art. 15. – (1) The fund for subsidizing and stimulating the crediting of business entities-producers of agricultural goods by commercial banks, citizens savings and loan associations and by Rural Financing Corporation in the amount of 30 million lei is approved as a part of the state budget.

(2) Means from the fund mentioned under paragraph (1) are not taxable and shall be used on the basis of a Parliament approved regulation.

Art. 15 – (1) Approved under state budget is the fund for supporting agricultural sector worth Mdl 36 million, to be used as specified under certain regulation approved by the Parliament.

Art. 16. – (1) Operating costs for shared water accumulation lakes, flood protection facilities, flood lands and inter-enterprise waterworks shall be funded from the state budget and shall not exceed Mdl 11,745.0 thousand.

(2) Costs related to payment for electricity and other energy resources used to pump water for irrigation purposes shall be financed from the state budget and shall not exceed 7 million lei.

Art. 17. – Allocation by objects of the funds provided in the state budget for financing capital investments shall be done by Parliament at the proposal of the Government.

Art. 18. – Insurance payments to persons subject under the legislation to compulsory state insurance shall be paid on the basis of documents prepared by the specialized services of the authorities where these persons are employed, with the approval from the State Insurance and Non-Statal Pension Fund Supervision Inspectorate within the Ministry of Finance, and at the expense of the means provided by the institution where the person is employed.

Art. 19. – The fees on services rendered by the Savings Bank relating to distribution of pensions, allowances, compensations and other financial aid, provided under the state budget, for military pensioners, persons from the command corps, troops of the internal affairs bodies, and for other categories of persons, shall be established when the bank and appropriate public authority enter the agreement, and should not exceed 0.8% of the distributed amount.

Art. 20. – (1) The fees on state and territorial administrative unit budget collection services (except for import and export rights) shall not exceed 0.8% of the collected amount.

(2) Expenditures related to services mentioned in paragraph (1) shall be made at the expense of the respective budgets.

(3) Commission for receiving import-export rights from physical entities shall be paid by customs authorities from own account on the basis of a contract with the financial institutions.

Art. 21. – (1) Institutions financed from the state budget shall repay the accounts payable incurred before January 1, 2004, from their own account and within the limit of budget allocations approved to support their operations in 2004.

(2) In 2004, budget executors shall purchase goods, works and services, under a contract, and incur expenditures only within the funds allocated to respective institutions, less accounts payable that the institution has by January 1, 2004.

Art. 22. – Taxpayers which, under Art. 288, paragraph (5) of Title V of the Tax Code No. 407-XV of July 26 2001, are not liable to pay penalty for late payment, shall not charge penalties on budget financed institutions for their failure to timely pay for the goods, works and services which fall within the approved expenditure framework.

Art. 22. – (1) No budget or extra-budgetary (including special funds) funds, and foreign and domestic loan proceeds shall be diverted to fund credit extensions to legal entities and households, unless otherwise provided under paragraph (2)

(2) Foreign loan and grant proceeds provided to the Republic of Moldova by other states or international financial institutions for investment purposes, for a period of not less than 10 years, based on bilateral agreements ratified by the Parliament, may be on-lent to businesses under the terms and conditions acceptable to the Ministry of Finance, with the compulsory issuance of guarantees as a security.

Art. 23. (1) It is inadmissible to use budgetary and extra-budgetary funds as well as loans, domestic and external borrowings to extend credits to legal and natural entities, with exception of cases envisaged under paragraph (2).

(2) Loans and grants extended to the Republic of Moldova, including such in kind (goods) by other countries and international financial institutions for the investment purposes for a term under 10 years on the basis of certain bilateral agreements ratified by the Parliament can be extended to legal entities under conditions acceptable for the Ministry of Finance with mandatory insurance of liabilities through payment guarantees (bank guarantees, collateral or financial guarantees on behalf of the third party).

24. – (1) Legal entities and individuals which received funding from budget-financed institutions as part of down payment, also for goods and services (except for construction and capital repair works) within the timeframe exceeding the one envisaged under the contract, shall be charged a fee to feed into the relevant budget equivalent to the basic refinancing rate applied by the National Bank of Moldova in respect of commercial banks under reverse REPO transactions in purchasing securities with a maturity period of 2 month. The timeframe stipulated under the contract for the legal entities or individuals to meet their liabilities to the budget financed institution shall not exceed 30 days from the date the funds have been charged to the clearing account. Unused funds (accounts receivable) as of the inspection date shall also be transferred to the budget. Such sanction shall also apply in relation to legal entities who had their bank loans received under a government guarantee repaid against the budget, for as long as the money is not refunded to the budget.

(2) Budgetary and extra-budgetary funds, including such received in kind and used by the public institutions financed by the budgets of all levels contrary to provisions set out under normative acts for extending loans or render financial assistance to legal and natural entities shall be collected from the latter integrally and contributed to the respective budget without channelling such at a later date on accounts receivable. For the entire period of using such funds, collected from the respective entities to the respective budget shall be certain value equivalent to the base rate applied by the

NBM on refinancing commercial banks through REPO on T-bills purchasing transactions within a term of 2 months.

(3) The sanctions stipulated under paragraphs (1) and (2) shall be applied by the Court of Accounts, Financial Control and Audit Department under the Ministry of Finance and by other financial inspection agencies subject to the audit findings (inspections) disclosed by the relevant authorities.

CHAPTER III GOVERNMENT DEBT AND LOANS

Art. 25. - (1) It shall be determined that the domestic government debt shall not exceed 3,715.4 million lei, as at December 31, 2003, while the foreign debt administered by the Government shall not exceed \$727.8 million US dollars..

(2) The Treasury Bills issued by the Ministry of Finance in favour of the Russian Joint Stock Company "Gazprom" under the agreements ratified by Law № 892-XIV of March 23, 2000, shall be accepted in offsetting the liabilities to the budget.

Art. 26. – (1) In approving and assessing the tariff on natural gas, one shall make sure that it includes an allowance of \$4 US dollars for 1,000 cubic meters to service the foreign debt resulting from the T-bills being issued by the Government of the Republic of Moldova to the Joint Stock Company "Gazprom" from the Russian Federation, as per the agreements ratified by Law № 892-XIV, as of March 23, 2000.

(2) The proceeds obtained by the JSC "Moldova-Gas" through inclusion of foreign debt service charge as part of the tariff for natural gas shall be exempt from the income tax. Such cash receipts, shall be transferred to the state budget no later than the 20th day of the month immediately following the reporting month.

(3) The receipts collected under the circumstances defined in paragraph (2) shall be used by the Ministry of Finance for foreign debt service purposes.

(5) The Main State Tax Office within the Ministry of Finance shall monitor compliance with the provisions of this article.

Art. 27. – The National Bank of Moldova shall:

- a) provide loans to the Government falling due in 2004 to offset the temporary cash gap in the state budget caused by disruptions in revenue collection to the budget, while keeping within the quarterly expenditure framework established by its monetary program.
- b) extend the maturity of government securities to include 2005 at a purchase price of 400 million lei paid by the National Bank against loans negotiated by the Government in prior years;
- c) roll-over loan agreements for 2,338 million lei extended against government securities due in 2005.

Art. 28. – No government guarantees shall be allowed to be issued as a security for foreign and domestic loans provided to businesses.

Art. 29. – The failure to repay the maturing loans provided by public authorities against the state budget, foreign and domestic targeted loans extended under the normative acts through the Ministry of Finance, related interest accruals, as well as funds diverted from the state budget for repaying the loans guaranteed by the Government may result in priority and unconditional collection of the due amount from the budgets of the territorial administrative units and respective business entities by the authorities empowered to freeze the bank account held by taxpayer and enforce collection, seize funds on bank/treasury accounts and collect unconditionally funds from the bank account. The settlement of overdue amounts in respect of the loans extended by the Ministry of Finance shall be done in the following order: principal amount, interest accrued, penalty.

CHAPTER IV. RELATIONSHIP OF THE STATE BUDGET WITH THE BUDGETS OF THE TERRITORIAL ADMINISTRATIVE UNITS

Art. 30. - (1) The standards for sharing general revenues with the county budgets, Chisinau and Balti municipal budgets, and central budget of the territorial administrative unit of Gagauzia (except for the value added tax and excise duty revenues) shall be established as per Annex No. 10.

(2) The receipts from value added tax on goods and services delivered by businesses entities registered in the territorial administrative unit of Gagauzia, as well as the excise duties on excisable goods (production) manufactured within this territorial unit shall be fully channelled into its central budget.

(3) The general revenue funds shared with the budgets specified under paragraph (1) shall not be diverted from the State Treasury, unless to settle the liabilities of these budgets to the state budget.

(4) The road tax revenues collected from owners of motor vehicles registered in the Republic of Moldova shared with the local government budgets shall be fully committed for funding maintenance and repair of local public roads.

Art. 31. – In enforcing the Public Finance Law No. 397-XV of October 16, 2003, paragraph (3), Art. 10, 30 million lei out of Chisinau municipality budget shall be transferred (collected) to the Regional Financial Support Fund in the state budget.

Art. 32. - (1) The Regional Financial Support Fund shall be approved under the state budget in the amount of 636.7 million lei.

(2) The amounts to be transferred from the Regional Financial Support Fund to county budgets and the central budget of the territorial administrative unit of Gagauzia shall be established in Annex No. 11.

Art. 33. – As part of the state budget, a fund shall be established in the amount of 2,700 thousand lei for offsetting, under the law, the discrepancy in electricity and natural gas tariffs used by residents of some locations in Dubasari and Causeni regions .

Art. 34. – (1) A fund to compensate for the loss in revenues by the territorial administrative budgets by enforcing Art. 18 of the Law No. 392-XIV of May 13, 1999 on restructuring of privatized farms, shall be approved as part of the state budget in the amount of 15 million lei.

(2) The Ministry of Finance shall enforce the compensation procedure against the fund mentioned in paragraph (1) based on the STS findings with regard to repayment of current liabilities to the budget through the treasury bills of the Ministry of Finance.

CHAPTER V. EXTRA-BUDGETARY FUNDS AND RESOURCES

Art. 35 – Approve:

- a) republican fund for social support of the population, as defined under Annex №12.
- b) extra-budgetary fund for financing the development of a legal data base in Construction provided under Annex № 13.
- c) national environment fund and the synthesis of the local environment funds provided under Annexes № 14 and 15.
- d) extra-budgetary fund for financial support in educational sector, provided under Annex № 16;
- e) extra-budgetary fund for textbooks, provided under Annex № 17.
- f) extra-budgetary fund for supporting health sector, provided under Annex № 18;
- g) extra-budgetary fund for developing a comprehensive program on exploitation of new lands and enhancement of soil fertility, as provided under Annex № 19.
- h) extra-budgetary fund to encourage cultivation of walnut trees, as provided under Annex № 20.
- i) Export support fund, as provided under Annex № 21.
- j) special fund for promoting and developing tourism, as provided under Annex № 22;
- k) national energy conservation fund, as provided under Annex № 23;
- l) synthesis of extra-budgetary resources of the institutions financed from the state budget, as defined under Annex № 24.

CHAPTER VI. FINAL AND TRANSITIONAL PROVISIONS

Art. 35. – In departing from provisions of Art. 20, paragraph (2) of Law on National Bank No. 548-XIII of July 21, 1995, the National Bank of Moldova shall transfer to the state budget for the first three quarters of year 2004, 90 % of the net income earned on a cash basis no later than the 15th day of the month immediately following the reporting quarter net of operational costs, provisions for doubtful and bad assets, redemption of state securities held by the National Bank of Moldova, reserve fund and the bank's capital, as well as of unrealized foreign exchange and security revaluation losses. The net income for the fourth quarter of 2004 shall be transferred within the same timeframe at a rate of 50% on the basis of current data. The remaining net income as at end of 2004 shall not be transferred until the external audit opinion is issued on the annual financial statements of the National Bank.

Art. 37. – By derogation of Art. 23, paragraph (2) of the Law No. 514-XIII of July 6, 1995, on Judiciary Arrangements, in 2004 the material and financial support granted to judiciary institutions with exception of courts of appeal shall be handled centrally by the Ministry of Justice.

Art. 38. – The Ministry of Finance shall be authorized to:

- a) remit to a special account, up to 20% of net state budget revenues earmarked, under a Government approved regulation, to ensure preparation and acceptable operation of public institutions in fall-winter seasons, within the approved budget framework for this purpose;
- b) clear state budget arrears which have arisen before January 1, 2004, to the budgets of the territorial administrative units and the state social insurance budget against the 2004 general state budget. Such transactions shall be reflected in the cash budget execution reports;
- c) make payments from the state budget related to the enforcement of court orders and final court rulings and/or other competent authorities, while reflecting such expenditures in the cash budget enforcement report;
- d) make expenditures, within the allowed budget, in respect of state securities redemption during the budget year against the proceeds obtained by selling subsequent domestic public loans and temporary diversion of budget funds;
- e) temporarily use the extra-budgetary funds (including special funds) available to the budget financed institutions to meet state budget expenditures, and refund them during the budget year;
- f) make expenditures against the state budget related to initiation of bankruptcy procedures, initiation and/or operation of other court proceedings serving the interests of this budget;
- g) re-allocate funds earmarked under the state budget between groups within the same category (function) based on well grounded requests filed by major budget spending agencies, except for the "Administrative agencies" group;
- h) modify relations between state and local level budgets to the amounts resulting from adoption or amendment of normative acts concerning administrative-territorial organization or respective transfer of certain organizations from the subordination of local public administration to such of central into subordination of central bodies and vice versa;
- i) reallocate between central public bodies allocations approved by the state budget in case of transferring certain institutions (following due procedure, including spin off) from central to local subordination;
- j) suspend, in the course of the budget year, payments to the consolidated budget in relation to amounts charged against taxpayers' accounts and not yet collected to this budget from the financial institutions declared bankrupt.

Art. 39. – The expenditures related to payroll, scholarships, pensions and benefits, compulsory health insurance and costs involved in servicing the state debt shall be financed as a priority subject to revenue collections to the state budget.

Art. 40. – The Government shall allocate funding to the recipients as provided in the state budget for: state programs, research and development projects and subject matters selected on a competitive basis and reserve fund of the Supreme Board for Science and Technological Development; delimitation of state borders.

Art. 41. - Annexes № 1- 24 shall become an integral part of this law.

Art. 42. – This law shall come into effect on January 1, 2004.

CHAIRMAN OF THE PARLIAMENT EUGENIA OSTAPCIUC

Chisinau, November 27, 2003

№ 474-XV

ANNEXES LIST:

Annex № 1. Synthesis of the state budget revenues, expenditures and sources to fund the budgetary deficit

Annex № 2. Synthesis of external grants and credits to finance investment projects

Annex № 3. List of central public administration bodies budgets by programs and performances

Annex № 4. Water fee

Annex № 5. Payments for the use of the mineral resources

Annex № 6. Payment for standing timber (forestry revenue)

Annex No.7 List of goods (products) for which the term of paying VAT on import cannot be extended

Annex No.8 Defining minimum size of rent/lease for public property goods

Annex No. 9. Distribution of allocations envisaged under the state budget for research-development by programs, by projects selected through tender and by the beneficiaries

Annex No. 10. Shared revenues norms transferred from the general state revenues to district budgets, budgets of Municipalities Chisinau and Balti, central budget of Gagauzia ATU (with exception of VAT and excises.

Annex No. 11. Transfers from the fund of financial support of territories to district budgets, to municipalities Chisinau and Balti and to central budget of Gagauzia ATU

Annex No. 12. Republican fund for social support of population

Annex No. 13. Extra-budgetary fund for financing the works related to the establishment of the normative base in the field of construction

Annex No. 14. National ecologic fund

Annex No. 15. Local ecological funds (Synthesis(

Annex No. 16. Extra-budgetary fund for the financial support of certain measures in the field of education

Annex No. 17. Extra-budgetary fund for text books

Annex No. 18. Extra-budgetary fund for supporting certain measures in the field of health care

Annex No. 19. Extra-budgetary fund for developing the complex program relating to the opening up of new lands and enhancement of the soil fertility

Annex No. 20. Extra-budgetary fund for encouraging development of walnut plantations

Annex No. 21. Fund for supporting export transactions

Annex No. 22. Special fund for promoting and developing tourism

Annex No. 23. National fund for energy conservation

Annex No. 24. Synthesis of extra-budgetary resources of the institutions financed at the expense of the state budget

LAW
On changes and amendments to
2004 State Budget Law No. 474-XV
of November 27, 2003

The Parliament adopts this organic law.

Unified Article. The 2004 State Budget Law No. 474-XV of November 27, 2003 (Republic of Moldova Official Monitor, 2003, No. 243, Art. 970) with subsequent changes and amendments, shall be changed and amended as follows:

1. In Article 1, figures „5647”, „5307” and „340” shall be replaced by figures „5447”, „5386” and „61”.

2. In paragraph (1) of Article 7:

point 2) shall be taken out;

points 3)-4) shall become 2)-3) respectively.

3. In Article 11, the words „in the first semester and 10% in the second semester” shall be taken out.

4. Paragraph (2) of Article 23 shall be supplemented at the end as follows “except for the credits granted by the Ministry of Finance to the tier-two local governments.”

5. In Article 25:

paragraph (1) becoming a unified paragraph, figures „3715,4” and „727,8” shall be replaced by figures „3714,4” and „671,7”;

paragraph (2) shall be taken out.

6. Article 26 shall read as follows:

„Art.26. – (1) When the natural gas tariff is approved and assessed, it shall provide for \$US 4 dollars per each 1,000 m³, to cover the funds used to buy-back the promissory notes issued by the Moldovan Government for “Gazprom” joint stock company from the Russian Federation.

(2) The funds indicated in paragraph (1) and collected on a cash basis shall be transferred to the state budget each month no later than the 20th day of the month immediately following the reporting month.

(3) The revenue received by the enterprises of “Moldova-Gaz” joint stock company from the inclusion of the indicated funds into the natural gas tariff shall not be subject to the income tax.

(4) *The Main State Tax Inspectorate within the Ministry of Finance shall oversee the implementation of this article”.*

7. In paragraph (1) of Article 32 the words „636,7 million lei” shall be replaced by „641655 thousand lei.”

8. In Article 34, figures „15” shall be replaced by „12,2”.

9. Article 38 shall be supplemented at the end with the letter k), reading as follows:

„k) to allow, upon the founded requests from the primary budget executors, the expenditures in excess of the limit stipulated in Annex 24, at the expense of the extra-budgetary incomes or the cash balance left at the beginning of 2004.”

10. Annexes no.1, 2, 3, 9, 11, 12, 14, 15, 17, 20 and 22 shall be replaced by Annexes no.1-11 to this Law.

Chairperson of Parliament