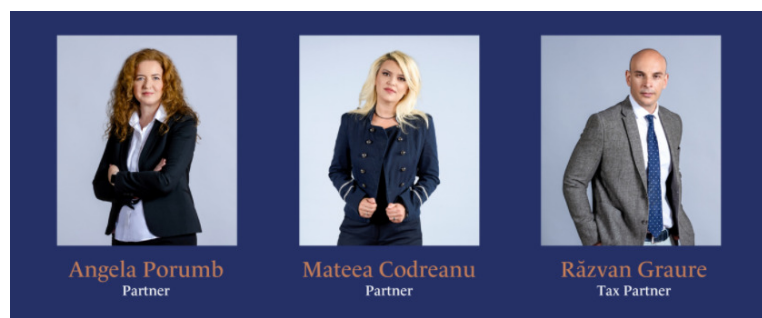


Musat & Asociatii achieved a landmark success in the matter of taxes imposed by the National Gambling Office



MUȘAT & ASOCIAȚII

Musat & Asociatii continues its series of successful litigation cases with a new landmark victory at the High Court of Cassation and Justice concerning taxes owed by gambling operators. In its ruling, the High Court clarifies, in a manner favorable to economic operators, the annual tax regime applicable to gambling operating licenses, in light of the recent legislative changes.

The dispute concerned the annulment of the decision issued by the National Gambling Office (ONJN), whereby MMT121 GAMING, a client of Mușat & Asociații, was required to pay the annual fee for gambling operating licenses, given the limitation of the operator's activity as a result of the amendments made to Government Emergency Ordinance No. 77/2009 on the organization and operation of gambling.

"The Supreme Court's decision is all the more important given that the interpretation of the applicable rules as outlined by Musat & Asociatii lawyers was confirmed after the ONJN decision was overturned, by the amendment of GEO No. 77/2009, the case referring to an elliptical regulatory framework from the perspective of the fair rearrangement of the obligation to pay these fees. Legal balance has been restored in the situation of the economic operator whose license was impacted by repeated legislative amendments, constituting a reference case in the context of inconsistent practice, predominantly unfavorable to economic operators, generated in connection with similar cases.

This success reflects the effective cooperation of colleagues with multidisciplinary expertise, once again confirming the strong collaboration between Mușat & Asociații's departments in assembling the right team for complex, multi-faceted projects", said [Angela Porumb](#), the Partner who coordinated the case.

The team that brought success in the MMT121 GAMING case involved the *Litigation, Tax, and Gaming & Gambling* departments, including **Mateea Codreanu** (Partner), **Razvan Graure** (Tax Partner), **Roxana Bujoreanu** (Senior Tax Manager), **Georgiana Negulescu** (Senior Associate), **Diana Anghel** (Associate), **Iuliana Negura** (Associate), and **Cristina Ciobanu** (Associate).

For over 35 years, the name **Mușat & Asociații** has been synonymous with excellence in business law practice in Romania. With 19 partner lawyers and 100 associate lawyers and consultants, Mușat & Asociații provides legal and tax advisory services in all areas of business law, including Mergers & Acquisitions, Privatizations, Banking Law, Real Estate Law, Energy & Natural Resources, Competition, Intellectual Property, Corporate Law, Telecommunications & IT, Labor Law, Commercial Litigation & Arbitration, and Criminal Law.

Mușat & Asociații is recognized as one of the pillars of business law in Romania, and international legal directories (Chambers & Partners, Legal 500, IFLR 1000, CEE Legal Matters) regularly recommend the firm as

one of the leaders in the legal market, with many of the firm's lawyers also being nominated by these publications as part of the elite of Romanian business law.