

# Fiscal news of March

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### Amendments in brief:

On March 2, 2023, the Order of the President of the National Agency for Fiscal Administration No. 231 regarding the amendment and completion of Annex 5 to the Order of the President of the National Agency for Fiscal Administration No. 3780/2017 approving the model and content of some forms used in the management of income tax was published in the Official Gazette No. 179.

On March 6, 2023, the Decision No. 181 of March 6, 2023, amending and supplementing Title VIII "Excise duties and other special taxes" of the methodological norms for the application of Law 227/2015 regarding the Fiscal Code approved by Government Decision No. 1/2016, was published in the Official Gazette No. 187.

At the same time, on March 10, 2023, the Order of the President of the National Agency for Fiscal Administration No. 310 approving the model and content of Form 101 Fiscal group "Consolidated declaration regarding the profit tax depending on the fiscal group", and amending and supplementing the Order of the President of the National Agency for Fiscal Administration No. 3.386/2016 for the approval of the model and content of forms 101 "Profit tax declaration" and 120 "Excise tax return", was published in the Official Gazette No. 201.

Also, on March 10, 2023, the Order of the Minister of Finance No. 1111 regarding the approval of the level of the specific excise duty on cigarettes, was published in Official Gazette No. 201.

Moreover, on March 24, 2023, the Order of the President of the Romanian Customs Authority No. 476 regarding the definition of the term "occasional nature" related to the introduction in Romania of goods in the personal luggage of travelers coming from a third country, was published in the Official Gazette No. 246.

Also, on March 24, 2023, the Order of the Minister of Finance and the Minister of Culture No. 1098/2,748 on establishing the value of the indexed amount that is granted as cultural vouchers for the first semester of 2023, was published in the Official Gazette No. 246.

On March 29, 2023, the Order of the Minister of Finance and the Minister of Labor and Social Solidarity No. 1121/655/2023 on establishing the value of the monthly indexed amount that is granted as nursery vouchers for the first semester of 2023, was published in the Official Gazette No. 258.

On March 29, 2023, the Order of the President of the National Agency for Fiscal Administration No. 319 regarding the approval of the Order of the President of the National Agency for Fiscal Administration No. 1850/2016 for approving the Procedures for registering the activity of distribution and wholesale of

alcoholic beverages and/or processed tobacco, as well as for approving the model and content of some forms, was published in the Official Gazette No. 261.

Also, on March 29, 2023, the Order of Minister of Finance No. 1235 for updating the amount of the delegation/posting allowance and the amount of the accommodation allowance provided in the Annex to Government Decision No. 714/2018 regarding the rights and obligations of the personnel of public authorities and institutions during the delegation and secondment to another locality, as well as in case of business travel, was published in the Official Gazette No. 261.

Also, on March 30, 2023, the Order of Minister of Finance No. 1178 approving the Procedure for issuing a preliminary tax ruling, was published in the Official Gazette No. 263.

On March 30, 2023, the Order of the President of the National Agency for Fiscal Administration No. 347 amending some regulations regarding the registration/cancellation of the registration for Value-Added Tax purpose, was published in the Official Gazette No. 264.

On March 30, 2023, Law 69 amending and supplementing Law 227/2015 on Fiscal Code was published in the Official Gazette No. 265.

On March 31, 2023, the Order of the Minister of Finance and the Minister of Labor and Social Solidarity No. 2631/654 establishing the indexed nominal value of a meal ticket for the first semester of 2023 was published in the Official Gazette No. 272.

Also on March 31, 2023, the Order of the President of the Romanian Customs Authority No. 475 approving the Norms regarding the methodology for establishing the net weight for the import of fresh bananas classified under tariff item 0803 90 10, was published in the Official Gazette No. 272.

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Amendments in more detail:

**Keywords:**

- Form 224
- Voluntary health insurance premiums and medical services by subscription
- Subscriptions for use of sports facilities
- The income as calculation basis
- The monthly tax due
- 10% of income as calculation basis
- The annual tax due
- February 2023

**Forms used for income tax management purposes**

- ❖ *Form 224 - "Declaration on the salary and salary related income from abroad obtained by individuals working in Romania", as well as the instructions for filling in the form are amended and supplemented as follows:*
  - *Row 7: The voluntary health insurance premiums, as well as the medical services by subscription – enter the amount representing the voluntary health insurance premiums, as well as the medical services provided by subscription, paid by employees up to the equivalent in lei of 400 euro/year;*
  - *Row 8: The value of the subscriptions for the use of sports facilities - enter the amount representing the value of the sports subscriptions paid by employees up to the equivalent in lei of 400 euro/year;*
  - *Row 9: The income as calculation basis – for the main position, enter the amount calculated by subtracting from the net income the personal deductions, the union contributions, the contributions to voluntary pension funds, the voluntary health insurance premiums, and the value of sports subscriptions. In the other cases, copy the amount entered in row 3;*
  - *Row 10: The monthly tax due – enter the amount of tax calculated as 10% of the income as calculation basis;*
  - *Row 11: The annual tax due – enter the annual tax calculated as the sum of the monthly taxes owed by the taxpayer. This line shall be filled in the declaration submitted for the month of December, or the month in which the employment relationship ends;*
  - *Row 4, row 5, row 6, row 7 and row 8 are to be filled in only for the main position.*
- ❖ *The new form shall be used to declare the tax on the income obtained from February 2023 on.*

**Keywords:**

- Certified consignees/consignors
- Processed tobacco
- 0% loss

**Amendments regarding the excise duties and other special taxes**

- ❖ *The methodological norms for the application of Title VIII "Excise duties and other special taxes" of the Fiscal Code are supplemented as follows:*
  - ✓ *Certified consignees and certified consignors, other than those established under the Companies Law 31/1990, must attach to the requests submitted for obtaining the certification, the documents provided by the specific legislation by which they were established, which shall indicate the value of the working capital and/or similar other items;*
  - ✓ *For processed tobacco, the threshold of partial loss due to causes related to the nature of the product is 0%;*

- Excisable products under excise duty suspension

- Simplified electronic invoice and administrative document

- The sole administrative reference code

- Tax warehouse

- Guarantees

- Excise duties exemptions

- Refund or remission of excise duties

- Movement of excise products

- ✓ The movement of excise products under excise duty suspension in Romania shall be accompanied by a printed copy of the electronic administrative document or the sole administrative reference code (*previously it could only be accompanied by the electronic administrative document*);
- ✓ The movement of excise products put in the market on the territory of another EU Member State and that are moved to Romania to be delivered or used herein and vice versa shall be accompanied by the invoice and the simplified electronic administrative document (*previously it had to be accompanied only by the electronic administrative document*);
- ✓ The intra-Community movement of fully denatured alcohol must be accompanied by the simplified electronic administrative document;
- ✓ The excise products received under excise duty suspension by the registered consignee, as well as the movement of excise products under excise duty suspension from another EU Member State to a consignee in Romania authorized to receive the products under excise duty suspension must be accompanied by the sole administrative reference code;
- ✓ In a fiscal warehouse, possession and storage under excise duty suspension are allowed for alcohol and alcoholic beverages, processed tobacco, and energy products;
- ✓ In a fiscal production warehouse, also holding products under excise duty suspension that are used as raw materials in the production process of excise products and products resulting from the production activity is allowed, while in a fiscal storage warehouse also storing under excise duty suspension biodiesels, biofuels and additives used for mixing with traditional heating/engine fuels is allowed;
- ✓ The guarantee for the issuance of the end-user license may be established by depositing funds at a State Treasury unit or by means of a guarantee letter/guarantee insurance policy issued by a credit institution/insurance company;
- ✓ Changes are made regarding the type of documents to be used for the excise duties exemptions provided for in Art. 395 para. (1) of the Fiscal Code, as well as regarding the procedure for the refund or remittance of excise duties in case of alcoholic beverages and processed tobacco products withdrawn from the market, as well as in case of excisable products reintroduced in the fiscal warehouses in Romania;
- ✓ At the same time, changes are made on the documents and procedure regarding the movement of excisable products under excise duty suspension, as well as on the documents and procedure for obtaining the certification by the certified consignee or the certified consignor in Romania;

<p>under excise duty suspension</p> <ul style="list-style-type: none"> <li>• Stamps and bands</li> <li>• Specific excise duty</li> </ul>	<ul style="list-style-type: none"> <li>✓ The provisions relating to the case when a certified consignee in Romania is to receive excisable products put in the market in another EU Member State are amended, including the case when a certified consignee must submit a guarantee, or relating to the movement of excisable products put in the market in Romania, delivered by a certified consignor to a certified consignee in another EU Member State, in order to be delivered for commercial purposes or to be used in that Member State;</li> <li>✓ Provisions are introduced regarding the application of stamps or banderols in case of purchases of excisable goods subject to marking that have already been put in the market in other Member States.</li> </ul> <p>These changes enter into force on <i>March 6, 2023</i>, and the provisions relating to the repeal of <u>Annex 37 - Accompanying document for the intra-Community movement of excisable goods already put in the market</u> enter into force on <i>January 1, 2024</i>.</p> <ul style="list-style-type: none"> <li>❖ The level of the specific excise duty on cigarettes during April 1, 2023 - March 31, 2024, is 493.988 lei/1,000 cigarettes.</li> </ul>
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<p>Keywords:</p> <ul style="list-style-type: none"> <li>• Form 101</li> <li>• Fiscal group</li> <li>• Tax losses carried forward</li> <li>• Procedure of Registration for VAT purposes</li> </ul>	<p><b>Changes to some forms</b></p> <ul style="list-style-type: none"> <li>❖ Form 101 "Profit tax declaration" is amended. The form shall also be filled in by the members of a fiscal group in the profit tax area. In this case, the box "Declaration submitted by a member of a fiscal group in the profit tax area" shall be checked, and the electronically signed declaration shall be sent to the legal person responsible for the fiscal group.</li> <li>❖ The method of filling in the lines in Form 101 "Profit tax declaration" as concerns the tax losses to be recovered from previous years is changed. In the case of the members of a fiscal group in the profit tax area, this line shall be filled in with the amount of tax losses to be recovered from the periods prior to the application of the tax consolidation system. At the same time, clarifications are made regarding the recovery of tax losses by the members of a fiscal group and the amount representing taxable profit/tax loss that is transmitted to the legal entity in charge with establishing the consolidated fiscal result of the fiscal group.</li> <li>❖ Form 101 Fiscal group – Consolidated statement regarding the profit tax established by the fiscal group is approved; this form is used to declare the annual profit tax due starting with the fiscal year 2022.</li> <li>❖ The Procedure of Registration for VAT purposes is modified as follows: <ul style="list-style-type: none"> <li>✓ The taxable persons who are subject to registration with the trade registry and who apply for registration for VAT purposes according to Art. 316, para. (1), letter a) of the Fiscal Code must submit to the trade registry office attached to a court the form "Fiscal registration application", which is an annex to the form "Application for registration with the trade registry" (<i>previously, the application for registration for VAT purposes had to be submitted to the relevant</i></li> </ul> </li> </ul>
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*fiscal body on the same day as the registration application submitted to the trade registry office);*

- ✓ The taxable persons who are not subject to registration with the trade registry and who apply for registration for VAT purposes according to Art. 316, para. (1), letter a) of the Fiscal Code must submit the tax registration declaration;
- ✓ The taxable persons subject to registration with the trade registry who apply for registration for VAT purposes according to Art. 316, para. (1) letter b) or c) of the Fiscal Code must submit the declaration of mentions having the heading «Data on the fiscal vector», the Value Added Tax section, filled in;
- ✓ The Procedure for amending, ex officio, the fiscal vector concerning VAT, as well as the model and content of some forms, are changed.

#### Keywords:

- Occasional nature
- Introduction of goods in Romania

*The occasional nature of the introduction in Romania of goods in the personal luggage of travelers coming from a third country*

- ❖ Given the application of the Norms regarding the exemption from paying VAT and excise duties for the final imports of certain goods, the introduction of goods in Romania is considered to be occasional if it is not a fractional part of a series of goods brought by the same traveler during at least 7 days after the previous introduction of goods.
- ❖ If the same traveler introduces goods in Romania regularly, i.e. several times during a day or at intervals shorter than 7 days, than this is not considered an introduction of goods of an occasional nature.

#### Keywords:

- Digital nomad
- 183 days
- Social contributions
- Non-taxable income

*Changes to the Fiscal Code regarding the taxation of a digital nomad*

- ❖ A digital nomad owes mandatory social insurance contributions - CASS and CAS - if s/he is present on the territory of Romania for a period/periods longer than 183 days during a calendar year.
- ❖ The salary and the salary-related income obtained by a natural person with digital nomad status from the activity s/he performs based on an employment contract with a company registered outside Romania and that uses services by means of information and communication technology are not taxable in Romania if that person is not present on the territory of Romania for a period/consecutive periods longer than 183 days during any interval of 12 consecutive months that ends in that calendar year.



**Keywords:**

- Cultural vouchers
- 200 lei/month
- 400 lei/event
- Nursery tickets
- 600 lei/month
- Meal tickets
- 30 lei/day

**Value of indexed amount for cultural vouchers, nursery vouchers and meal vouchers**

- ❖ The indexed amount granted for cultural vouchers for the first semester of 2023 was established as follows:
  - ✓ The value of the amount granted monthly or occasionally in the form of *cultural vouchers* is maximum *200 lei/month*, or *400 lei/event*;
  - ✓ This value also applies to the months of August and September of 2023.
- ❖ The indexed amount granted for nursery vouchers for the first semester of 2023 was established as follows:
  - ✓ The value of the amount granted monthly in the form of *nursery vouchers*, starting from April 2023, is 600 lei;
  - ✓ This value also applies to the months of August and September of 2023.
- ❖ The indexed nominal value of a meal ticket for the first semester of 2023 was established as follows:
  - ✓ For the first semester of 2023, starting with April, the nominal value of a *meal ticket* is maximum *30 lei/day*;
  - ✓ This value also applies to the months of August and September of 2023.

**Keywords:**

- Delegation allowance
- Accommodation allowance
- Secondment allowance
- Non-taxable per diem

**Update of delegation/secondment allowance amount and the accommodation allowance amount**

- ❖ Starting with April 1, 2023, the value of allowances granted to the personnel of public authorities and institutions during the period of delegation and secondment to another locality is increased as follows:
  - ✓ The amount of the delegation allowance to 23 lei/day;
  - ✓ The amount of accommodation allowance to 265 lei/day;
  - ✓ The amount of the secondment allowance to 23 lei/day.
- ❖ Consequently, in the private sector, the non-taxable level of the delegation allowance (per diem) received by employees during the period of working in another locality is 57.5 lei (2.5 times \* 23 lei), up to the limit of 3 basic salaries corresponding to the job.

**Keywords:**

- Procedure for registering the business of distribution and wholesale of alcoholic beverages

**Other legislative news**

- ❖ The procedure for registering the business of distribution and wholesale of alcoholic beverages and/or processed tobacco has been modified.
- ❖ The Procedure for issuing a preliminary tax ruling was published, which can regulate the tax treatment applicable to a future tax status, as concerns the taxes, fees and mandatory social contributions regulated by the Fiscal Code. The procedure stipulates, inter alia, the following:



and/or  
processed  
tobacco

- Procedure for issuing the preliminary tax ruling

- Tariff item 0803 90 10

- ✓ the relevant fiscal body for issuing a preliminary tax ruling is the Ministry of Finance;
  - ✓ the taxpayers may apply for the issuance of a preliminary tax ruling by submitting an application at least 90 days before the date on which they intend to carry out the proposed transactions;
  - ✓ the relevant fiscal body notifies the taxpayer within 15 days from the completion of a preliminary analysis, regarding the fact that the application is not taken into account and about the possibility of submitting a new application;
  - ✓ the taxpayer may request the relevant tax authority to organize a preliminary discussion, provide her/his point of view on the draft tax ruling, or send a notification to the tax authority if s/he does not agree with the issued tax ruling.
- ❖ Norms were published regarding the methodology for establishing the net weight for the import of fresh bananas classified under tariff item 0803 90 10, in order to carry out customs procedures and establish customs duties on import, and grant licenses for the preparation of supporting documents for the standard customs declarations regarding the certification of the weighing of fresh bananas classified under CN code 0803 90 10 subject to import duties ("banana weighing certificates").



**Otilia Pețu**  
Managing Partner  
[otilia.petu@noagroup.ro](mailto:otilia.petu@noagroup.ro)



**Mircea Dumitrașcu**  
Partner  
[mircea.dumitrascu@noagroup.ro](mailto:mircea.dumitrascu@noagroup.ro)



**Lidia Terzea**  
Associate Director  
[lidia.terzea@noagroup.ro](mailto:lidia.terzea@noagroup.ro)



**Maria Bădescu (Pascu)**  
Senior Tax Manager  
[maria.badescu@noagroup.ro](mailto:maria.badescu@noagroup.ro)