

Tax news of September



Agile expertise
for contemporary
business



Tax news of September

Amendments in brief:

VAT refund procedure for non-profit entities - Order no. 2438 of the Minister of Finance approving the Procedure for refunding the VAT related to the acquisition of goods or services by non-profit entities eligible for the tax exemption under article 294, paragraph (5), letters (a) and (b) of Law no. 227/2015 on the Fiscal Code, was published on September 1, 2023, in the Official Gazette no. 788.

Amendment of the rules regarding the certificate for the VAT payment deferral in customs - Order no. 2494 of the Minister of Finance amending Order no. 3,225/2020 of the Minister of Finance approving the Rules for the procedure for granting deferral certificates for VAT payment at customs and the release of guarantees for the import of goods, was published on September 14, 2023, in the Official Gazette no. 829.

Fiscal Code amendment by Government Emergency Ordinance no. 74/2023 – Government Emergency Ordinance no. 74 amending paragraph (4) of Article 4 of Law no. 227/2015 on the Fiscal Code, was published on September 20, 2023, in the Official Gazette no. 850.

Changes to the procedures for collecting budgetary claims representing VAT owed by taxpayers applying special VAT regimes - Order no. 1462 of the President of the National Agency for Fiscal Administration amending and supplementing Annex no. 1 to Order no. 10/2022 of the President of the National Agency for Fiscal Administration approving certain procedures for the collection of budget claims representing VAT owed by taxpayers applying the special regimes provided for in Article 314, 315, and 3152 of Law no. 227/2015 on the Fiscal Code, was published on September 25, 2023, in the Official Gazette no. 859.

Other news of interest:

Cancellation of technical rules for the customs registration of economic operators and other individuals - Order by the President of National Agency for Fiscal Administration no. 1350, repealing Order by the President of National Agency for Fiscal Administration no. 1886/2016 approving the technical rules for the customs registration of economic operators and other individuals, was published on September 5, 2023, in the Official Gazette no. 800.

Amended procedure for cancellation of accessory payment obligations - Order no. 2495 by the Minister of Finance, amending and supplementing the Procedure for cancellation of accessory payment

obligations approved by Order of the Minister of Public Finance no. 2,100/2020, was published on September 18, 2023, in the Official Gazette no. 839.

Amended procedure for the definitive customs value deferral - Government Decision no. 849, amending Government Decision no. 973/2006 regarding the procedure applicable in cases where a definitive determination of customs value is required to be deferred, was published on September 20, 2023, in the Official Gazette no. 847.

Gross national guaranteed minimum wage applicable starting from October 1, 2023 - Government Decision no. 900, establishing the gross national guaranteed minimum wage, was published on September 28, 2023, in the Official Gazette no. 877.

Indexing of daycare vouchers for the second semester of 2023 - Order no. 2654/1925 by the Minister of Finance and the Minister of Labor and Social Solidarity, establishing the value of the monthly indexed amount granted in the form of nursery vouchers for the second semester of 2023, was published on September 29, 2023, in the Official Gazette no. 881.

Contents

VAT refund procedure for Non-Profit Entities (Order 2438/2023)	4
Amended rules regarding the certificate for the VAT payment deferral in customs (Order 2494/2023) ..	5
Amendment of the Fiscal Code (GEO no. 74/2023).....	5
Changes to the procedure for collecting VAT-related budgetary claims for taxpayers applying the special VAT regimes (Order 1462/2023)	5
Other news of interest	6
Cancellation of technical rules for the customs registration of economic operators and other individuals (Order 1350/2023)	6
Amended procedure for the cancellation of accessory payment obligations (Order 2495/2023)	6
Amendment of the Procedure for Definitive Customs Value Deferral (Government Decision 849/2023)	6
Gross national guaranteed minimum wage applicable from October 1, 2023 (Government Decision 900/2023).....	7
Indexing of daycare vouchers for the Second Semester of 2023 (Order 2654/1925/2023)	7

Amendments in detail:

Key-words:

- VAT refund

- Non-profit entities

- VAT refund request

- 90 days

- 5 years

- January 1 of the following year

- the right to VAT refund

VAT refund procedure for Non-Profit Entities (Order 2438/2023)

- ❖ The new procedure is in force starting 1 September 2023.
- ❖ This procedure for the VAT refund related to the acquisition of services or goods by non-profit entities applies to:
 - services related to the construction, rehabilitation, or modernization of **state-owned healthcare facilities**;
 - services related to the construction, rehabilitation, or modernization of state-owned healthcare facilities provided to **non-profit entities registered in the public registry**;
 - the supply of medical equipment, devices, articles, accessories, healthcare materials, and consumables typically used in the healthcare sector or by individuals with **disabilities**. This also encompasses the adaptation, repair, rental, and leasing of such goods.
- ❖ Non-profit entities must submit a VAT refund request to the competent tax authority, accompanied by the following documents :
 - a detailed information sheet for each purchase (name, document number and date, the value excluding VAT, VAT value and total value including VAT);
 - copies of invoices related to acquired goods or services for which a VAT refund is being sought, copies of customs declarations for imported goods;
 - copies of fiscal receipts issued for their individual value (including VAT) of maximum EUR 100;
 - documents substantiating that the purchased goods or services were intended for healthcare facilities owned and operated by the non-profit entity if the purchases have this purpose;
 - documents indicating that the purchased goods or services were donated or provided free of charge to state-owned public healthcare facilities, including the donation contract or free of charge provision agreement and the handover protocol, if the purchases were intended for these facilities.
- ❖ The VAT refund request must be submitted within **90 days** of the end of the end of the calendar month for which the refund is being sought.
- ❖ Otherwise, non-profit entities may still submit the VAT refund request within **5 years of January 1 of the year following the one in which the VAT refund right arose**.
- ❖ Non-profit entities are required to provide justification for the utilization of the amounts of VAT refunded from the state budget and demonstrate that they acquired goods or services subsequently as mentioned above.

Key-words:

- VAT deferral certificate in customs
- 6 months
- Romanian Customs Authority
- September 14, 2023
- December 31, 2023

Amended rules regarding the certificate for the VAT payment deferral in customs (Order 2494/2023)

- ❖ The provisions of such norms apply starting 14 September 2023.
- ❖ The order establishes the timeframe for the issuance of the certificate for the VAT payment deferral in customs – **6 months** compared to the duration specified by the applicant (the previous version of the order).
- ❖ The necessary documents for obtaining the certificate for the VAT deferral in customs are submitted to the Romanian Customs Authority.
- ❖ The application for the issuance of such a certificate is replaced in accordance with the provisions of Article 326 (4) letter a) of the Fiscal Code.
- ❖ Certificates for the deferral of VAT payment in customs issued prior to the entry into force of this order remain valid until December 31, 2023, or until the expiration date specified in the certificate, if it occurs before December 31, 2023.

Key-words:

- 6 months
- Introduction of new taxes, levies, mandatory contributions
- Increase of taxes, levies and existing contributions
- Elimination of tax incentives

Amendment of the Fiscal Code (GEO no. 74/2023)

- ❖ The provisions of such normative act enter in force on 20 September 2023.
- ❖ As an exception to the principle of tax predictability, there is a legal possibility for any modification or amendment to the Tax Code to come into effect within **6 months** from the date of publication in the Official Gazette
- ❖ Furthermore, there may be exceptions to the entry into force starting on **January 1 of each year and keeping unchanged at least in the respective year** some new taxes, fees, contributions, or increases of existing ones, or the elimination or reduction of existing benefits.
- ❖ The basis for the exceptions mentioned above is justified exclusively in extraordinary situations of excessive budget deficit procedures established in accordance with the treaties of the European Union and subsidiary regulations agreed upon at the European level.

Key-words:

- VAT
- Special regimes
- Distance sales of goods

Changes to the procedure for collecting VAT-related budgetary claims for taxpayers applying the special VAT regimes (Order 1462/2023)

- ❖ The new provisions apply starting 25 September 2023.
- ❖ Changes are made to the procedures for collecting budgetary claims representing VAT owed by taxpayers applying special VAT regimes, namely:
 - Special regime for services provided by taxable persons not established in the EU;
 - Special regime for intra-Community sales of goods at a distance, domestic supplies of goods made through electronic interfaces,

- Electronic platforms
- European Union
- Taxpayers with their tax domicile in Romania
- Taxpayers with no tax domicile in Romania

and services provided by taxable persons established in the EU but not in the Member State of consumption;

- Special regime for distance selling of goods imported from third countries.

- ❖ If Romania is the Member State of registration, clear provisions have been introduced for cases where taxpayers applying special VAT regimes, regardless of whether they have their tax domicile in Romania or not:
 - **For taxpayers who do not have their tax domicile in Romania:** the competent tax authority sends requests for mutual assistance in the recovery of tax claims in accordance with the Tax Procedure Code
 - **For taxpayers with their tax domicile in Romania:** the provisions of Order No. 2288/2019 on the procedure for transferring recovered amounts in mutual assistance in recovery apply, along with the approval of the model and content of certain forms.

Other news of interest

Key words

- Technical norms for customs registration
- Recovery of amounts owed to authorities
- Tax incentives
- Accessory tax obligations
- Customs value
- Sufficient guarantee
- Customs office

Cancellation of technical rules for the customs registration of economic operators and other individuals (Order 1350/2023)

- ❖ Starting from September 5, 2023, Order No. 1886/2016 approving the Technical Regulations on the customs registration of economic operators and other individuals is repealed.

Amended procedure for the cancellation of accessory payment obligations (Order 2495/2023)

- ❖ **A new tax incentive is introduced.**
- ❖ Specifically, the central tax authority grants a **deferral of payment for outstanding ancillary obligations** as of the date of issuance of the tax certification, until the date of resolution of the request for the cancellation of the ancillaries or until December 15, 2020, inclusively, in the case of non-submission of this request, for debtors who notify the tax authority under certain conditions.
- ❖ The above-mentioned incentive is granted in the case of enforceable titles transmitted to the central tax authority for recovery by government authorities/public institutions, for which the calculation of ancillaries related to the principal payment obligations for tax periods up to March 31, 2020, was carried out by the judicial authorities through final court decisions.

Amendment of the Procedure for Definitive Customs Value Deferral (Government Decision 849/2023)

- ❖ The Decision is effective as of September 20, 2023, and establishes that the definitive determination of customs values is postponed in the following cases:

- 30 day deadline

- October 1, 2023

- RON 3,330 /month

- Daycare vouchers

- RON 620/month

- Adjustment of the actual price paid is necessary, and at the time of declaration for release for free circulation, the necessary documents for determining the value are not provided
- When the price does not include all associated costs
- In any other situations where additional justifying documents are required for determining the customs value based on the transaction value.

Gross national guaranteed minimum wage applicable from October 1, 2023 (Government Decision 900/2023)

- ❖ Starting from October 1, 2023, the guaranteed minimum gross monthly wage is increased to the amount of **lei 3,300 lei per month**, for a **normal working schedule** of 165.333 hours per month.

Indexing of daycare vouchers for the Second Semester of 2023 (Order 2654/1925/2023)

- ❖ For the second semester of 2023, the monthly amount granted as daycare vouchers is 620 lei. This amount is also valid for the months of February and March 2024.



NOA înseamnă servicii **premium** de consultanță fiscală, audit intern și strategii de business. Fiecare client NOA are parte de **experiența solidă** a specialiștilor noștri, obținută în proiecte complexe, dar livrată în procese extrem de agile. Fără ierarhii de secolul 20, fără birocrație. Realitatea economică volatilă cere **agilitate** în luarea deciziilor din business.

Cu un spirit **independent**, conectat la prezentul viu, NOA oferă liderilor companiilor vizionare tot suportul în luarea deciziilor. Când au nevoie, cum au nevoie. Peste 100 de companii locale și internaționale, din industrii precum tehnologie, infrastructură, FMCG și retail sunt clienți NOA.

În acest moment, NOA operează din trei sedii la București, Cluj-Napoca și Londra.



Otilia Pețu
Managing Partner
otilia.petu@noagroup.ro



Mircea Dumitrașcu
Partner
mircea.dumitrascu@noagroup.ro



Lidia Terzea
Partner
lidia.terzea@noagroup.ro



Diana Roșu
Tax Director
diana.rosu@noagroup.ro