

# Tax news of December

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## Tax news of December

### Amendments in brief:

**A new Fiscal code starting 2024. Other fiscal-budgetary measures introduced by the Government Emergency Ordinance 115/2023** – The Government Emergency Ordinance no. 115/2023 regarding certain fiscal-budgetary measures in the public expenditure domain, aimed at fiscal consolidation, combating tax evasion, amending and completing certain normative acts, as well as extending certain deadlines, was published on December 15, 2023, in the Official Gazette no. 1139.

**Amendments to the selection criteria of large and medium taxpayers** – Order no. 1945/2023 of the president of the National Tax Administration Agency for the amendment and completion of some orders of the president of the National Tax Administration Agency regarding the organization of the administration activity of large and medium taxpayers was published on December 6, 2023, in the Official Gazette no. 1097.

### **Approval of regulations targeting platform operators:**

- **Procedures concerning mandatory automatic exchange of information** – Order no. 1946/2023 issued by the President of the National Agency for Fiscal Administration, approving the implementation procedures for the provisions of Article 2915 paragraphs (10)-(13) and paragraph (19) letter a) of Law no. 207/2015 regarding the Fiscal Procedure Code, was published on December 6, 2023, in the Official Gazette no. 1098.
- **Model and content of the reporting form** – Order no. 1996/2023 approving the model and content of the form used by platform operators to fulfil the reporting obligation stated in Article 2915 paragraph (1) of Law no. 207/2015 regarding the Fiscal Procedure Code, was published on December 21, 2023, in the Official Gazette no. 1167.
- **Administrative reporting procedure by option in Romania** – Order no. 2026 dated December 13, 2023, issued by the President of the National Agency for Fiscal Administration concerning the administrative procedure allowing a platform operator, obliged to report, to choose to conduct reporting procedures in Romania as outlined in Section III of Annex no. 5 to Law no. 207/2015 regarding the Fiscal Procedure Code, was published on December 19, 2023, in the Official Gazette no. 1144.

**Guide on the use of the National Electronic Invoicing System RO e-Invoice** – The Guide on the use of the National Electronic Invoicing System RO e-Invoice was published by the National Agency of fiscal administration on December 12, 2023, on the institution's portal.

**IT services will no longer be taxed based on income norms** – Order no. 5308 of November 24, 2023 of the Minister of Finance for the repeal of no. ctr. 120 of the annex to the Order of the Minister of Public Finance no. 925/2017 on the approval of the Nomenclature of independent activities for which the net income can be determined on the basis of the annual income norms, activities carried out by taxpayers who earn income from production activities, trade, provision of services was published on December 8, 2023, in the Official Gazette no. 1105.

**Amendments to Law no. 86/2006 on the Customs Code of Romania** - Emergency Ordinance no. 118/2023 for the completion of Law no. 86/2006 on the Customs Code of Romania, was published on December 18, 2023, in the Official Gazette no. 1142.

Other news of interest:

**Extending the state aid scheme for reducing the excise duty on diesel fuel used in agriculture** – The Decision no. 1228 of December 8, 2023, for the extension of the period of application of the provisions of Government Decision no. 1174/2014 on the establishment of a state aid scheme for the reduction of excise duty on diesel fuel used in agriculture was published on December 11, 2023, in the Official Gazette no. 1109.

**Approval of the procedure for the assignment of budgetary claims for debtors in the insolvency procedure** - Order no. 1940 of November 27, 2023, for the approval of the Procedure for the assignment of budgetary claims owed by debtors in insolvency proceedings was published on December 11, 2023, in the Official Gazette no. 1109.

**A new 112 form available** - Order no. 1994 of December 6, 2023, for the approval of the model, content, method of submission and management of form 112 "Declaration on the obligations to pay social contributions, income tax and nominal record of insured persons" was published on December 11 2023, in the Official Gazette no. 1112.

**Amendments regarding the "Notification of compliance issued by the fiscal inspection body"** - Order no. 1930 of November 23, 2023 of the president of the National Agency for Fiscal Administration regarding the amendment of the Order of the president of the National Agency for Fiscal Administration no. 420/2023 for the approval of the model and content of the form "Notification of compliance issued by the tax inspection body", the notification procedure and the periodicity of issuance, as well as for the modification of annex no. 1.a to the Order of the President of the National Agency for Fiscal Administration no. 3711/2015 regarding the model and content of the forms and documents used in the tax inspection activity was published on December 12, 2023, in the Official Gazette no. 1115.

**Approval of the Procedure for the offset tax claims against local budgets with tax obligations owed to the state budget** - Order no. 5329/2201 of November 29, 2023 of the Minister of Finance and the Minister of Development, Public Works and Administration for the approval of the Procedure regarding the settlement, through offset, of the fiscal claims of taxpayers, certain, liquid and payable against local budgets, established by final court decisions, with fiscal/budgetary obligations owed to the state budget, as well as the exchange of information between local fiscal bodies and central fiscal bodies was published on December 12, 2023, in the Official Gazette no. 1116.

**Changes on the methodology for carrying out tax inspections** - Law no. 388 of December 12, 2023 regarding the approval of the Government Emergency Ordinance no. 188/2022 for the amendment and completion of Law no. 207/2015 regarding the Fiscal Procedure Code and for the amendment of the Government Emergency Ordinance no. 74/2013 regarding some measures to improve and reorganize the activity of the National Agency for Fiscal Administration, as well as to amend and complete some normative acts was published on December 13, 2023, in the Official Gazette no. 1123.

**The mechanism for the refund of the amounts withheld from the pension income, as social health insurance contributions** - Law no. 391 of December 12, 2023, for the approval of the Government

Emergency Ordinance no. 4/2023 regarding the establishment of some measures for the restitution of some social health insurance contributions was published on December 13, 2023, in the Official Gazette no. 1124.

**Changes regarding the tax offence record** - Order no. 2048 of December 18, 2023 of the president of the National Agency for Fiscal Administration for the amendment and completion of the Order of the president of the National Agency for Fiscal Administration no. 2.594/2015 regarding the establishment of the competent fiscal bodies for the organization and management of the tax offence record, the procedure for registering, removing and rectifying information in/from the tax offence record, requesting and issuing the tax offence certificate, the model and content of the necessary forms, as well as the level of access corresponding to the information in the tax offence record, was published on December 28, 2023, in the Official Gazette no. 1181.

**Amendment of the form for registration of electronic fiscal cash registers** - Order no. 2047 of December 18, 2023 of the president of the National Agency for Fiscal Administration regarding the amendment of the Order of the president of the National Agency for Fiscal Administration no. 4.156/2017 for the approval of the information contained in the national record registry of electronic fiscal cash registers installed in the counties and in the sectors of the municipality of Bucharest, as well as the methodology and procedure for their registration was published on December 29, 2023 in the Official Gazette no. 1189.

**The new procedure for organizing the Registry of home purchases with a reduced VAT rate is available** - Order no. 2080 of December 28, 2023, of the president of the National Agency for Fiscal Administration for the approval of the Procedure regarding the organization of the Registry of home purchases with a reduced VAT rate was published on December 29, 2023 in the Official Gazette no. 1190.

**A new mandatory document for obtaining the VAT deferral certificate** - Order no. 5454 of December 29, 2023 of the Minister of Finance for the completion of the Norms regarding the procedure for granting the deferral certificate of the customs payment of the value added tax and the release of the guarantee for the imports of goods, approved by the Order of the Minister of Finance no. 3.225/2020 was published on December 29, 2023 in the Official Gazette no. 1193.

**Establishment of legal entities carrying out activities in the oil and natural gas sectors** - Order no. 5433 of December 27, 2023, of the Minister of Finance regarding the establishment of legal entities that carry out activities in the oil and natural gas sectors according to art. 183 para. (1) from Law no. 227/2015 on the Fiscal Code was published on December 28, 2023, in the Official Gazette no. 1185.

**Approval of the model and content of the "Declaration on obligations to the Environmental Fund" form** - Order no. 3.173/2023 of the Ministry of Environment, Waters, and Forests for the approval of the model and content of the "Declaration on obligations to the Environmental Fund" form and instructions for its completion, was published on December 20, in the Official Gazette no. 1154.

**Approval of the form for declaring the insurance contribution owed by income payers of professional cultural workers** - Order no. 2006 of December 8, 2023 of the president of the National Agency for Fiscal Administration, of the president of the National Health Insurance House and of the president of the National Agency for Employment for the approval of the model, content, method of submission and management of the "Declaration regarding the obligations of payment of the insurance contribution and the nominal record of the professional cultural workers for whom the contribution was paid" was published on December 21, 2023, in the Official Gazette no. 1164.

## Amendments in detail:

<p><b>Key words:</b></p> <ul style="list-style-type: none"> <li>• GEO 115/2023</li> <li>• New tax measures</li> <li>• RO e-Factura</li> <li>• RO e-Transport</li> <li>• Cash transactions</li> <li>• Electronic fiscal cash registers</li> </ul>	<p><b>A New Fiscal code starting 2024. Other fiscal-budgetary measures introduced by the Government Emergency Ordinance 115/2023 (GEO 115/2023)</b></p> <ul style="list-style-type: none"> <li>❖ GEO 115/2023 brings several amendments and additions to the Fiscal Code, as well as: <ul style="list-style-type: none"> <li>– introduces additional fiscal consolidation measures,</li> <li>– modifies the national system for electronic invoicing, RO e-Invoice (OUG 120/2021),</li> <li>– Introduces supplementary measures regarding the national system for monitoring high-risk fiscal goods transportation, RO e-Transport (OUG 41/2022),</li> <li>– amends specific provisions introduced by Law 296/2023 regarding certain fiscal-budgetary measures for ensuring Romania's long-term financial sustainability,</li> <li>– adjusts certain cash transaction limits (Law no. 70/2015),</li> <li>– postpones certain penalties applicable under the Emergency Government Ordinance no. 28/1999 concerning the obligation of economic operators to use electronic fiscal cash registers and</li> <li>– changes the Accounting Law no. 82/1991.</li> </ul> </li> <li>❖ More details about these amendments are available in our newsflash of December 21, 2023, which may be accessed at the following <a href="#">link</a></li> </ul> <p><b>The updated methodological norms for the application of Law no. 227/2015 on the Fiscal Code (Government Decision 1336/2023)</b></p> <ul style="list-style-type: none"> <li>❖ The changes to the taxation norms concerning income from the transfer of real estate properties held as personal assets come into effect on December 29, 2023.</li> <li>❖ The changes to the norms regarding VAT and excise duties come into effect on January 1, 2024.</li> <li>❖ More details about these amendments are available in our newsflash of January 8, 2024 which may be accessed at the following <a href="#">link</a>.</li> </ul>
<p><b>Key words:</b></p> <ul style="list-style-type: none"> <li>• Large taxpayers</li> <li>• Investment criterion</li> </ul>	<p><b>Amendments to the selection criteria of large and medium taxpayers (Order 1945/2023)</b></p> <ul style="list-style-type: none"> <li>❖ Large taxpayers who were selected according to the <u>continuity criterion</u>, until the selection/update date, will no longer be administered by the General Directorate for the Administration of Large Taxpayers, <u>this criterion being removed</u> from the list of selection criteria for large taxpayers.</li> <li>❖ <u>The investment criterion is removed</u> from the list of specific criteria for the selection of large taxpayers. This criterion referred to newly established taxpayers who undertook to make, within a maximum period of 3</li> </ul>

<ul style="list-style-type: none"> <li>• Medium taxpayers</li> <li>• January 1, 2024</li> <li>• List of Large taxpayers</li> <li>• List of medium taxpayers</li> <li>• Transfer pricing file</li> <li>• SAF-T</li> <li>• VAT refund</li> <li>• Tax audit</li> <li>• Tax ruling</li> </ul>	<p>consecutive years from the incorporation date, investments of at least 10 million euros.</p> <ul style="list-style-type: none"> <li>❖ Medium taxpayers who, until the selection/update date, were declared insolvent, in temporary inactivity registered in the trade register, inactive according to the Fiscal Procedure Code, were in the insolvency procedure or were selected based on the continuity criterion, will no longer be administered by the county administrations of public finances and by the Fiscal Administration for medium taxpayers established at the level of the Regional General Directorate of Public Finances Bucharest.</li> <li>❖ Medium taxpayers will be selected within a maximum of 20,000 taxpayers (previously the limit was set to max. 15,000 taxpayers).</li> <li>❖ Taxpayers who meet the selection criteria as large or medium taxpayers and who have been declared insolvent, in temporary inactivity registered in the trade register, inactive according to the Fiscal Procedure Code or have been in insolvency proceedings, with certain exceptions, and are in these situations on the date of selection/update of the lists and until January 1 of the following year, will be administered by the central fiscal bodies in whose territorial range their fiscal domicile is located.</li> <li>❖ We remind you, also, that, on December 7, 2023, the list of large taxpayers administered by the DGAMC and the list of medium taxpayers, applicable from January 1, 2024, were published.</li> <li>❖ The inclusion in the category of large taxpayers or medium taxpayers is relevant not only from the perspective of the tax body under the administration of which these taxpayers are, but also from other perspectives such as: <ul style="list-style-type: none"> <li>– the obligation to prepare the transfer pricing file by the deadline for submitting the annual profit tax return,</li> <li>– the obligation to submit the Standard Tax Audit File (SAF-T) within the terms applicable to each category of taxpayers,</li> <li>– refund of VAT returns with the subsequent performance of the tax inspection or after the performance of the anticipated tax inspection,</li> <li>– the deadlines applicable to tax inspections,</li> <li>– the amount of the fee for issuing an advanced individual binding tax ruling.</li> </ul> </li> </ul>
<p>Key words:</p> <ul style="list-style-type: none"> <li>• DAC7</li> <li>• Platform operators</li> </ul>	<p><b>Approval of regulations targeting platform operators</b> (Order 1946/2023, Order 1996/2023, Order 2026/2023)</p> <ul style="list-style-type: none"> <li>❖ The following procedures applicable to the mandatory automatic exchange of information reported by platform operators are approved, as a result of the transposition into national legislation of the provisions of Council Directive (EU) 2021/514 of March 22, 2021, amending Directive 2011/16/EU on administrative cooperation in the tax field (referred to as DAC7): <ul style="list-style-type: none"> <li>– the procedure related to the registration with the competent authority in Romania of the platform operators,</li> </ul> </li> </ul>



<ul style="list-style-type: none"> <li>• Registration/re-registration</li> </ul>	<ul style="list-style-type: none"> <li>– the procedure related to the revocation of the registration and the re-registration of a platform operator who has the obligation to report and whose registration has been revoked,</li> </ul>
<ul style="list-style-type: none"> <li>• Revocation</li> </ul>	<ul style="list-style-type: none"> <li>– the administrative procedure by which a platform operator who either (i) has its fiscal residence in Romania, (ii) is established under the legislation of Romania or another member state, (iii) has the seat of management, including seat of effective management, in Romania or in another member state, or (iv) has a permanent establishment in Romania or in another member state and is not a Qualified Platform Operator from outside the European Union and chooses, both in Romania and in other member states, to carry out in Romania the procedures for reporting the information on each Reportable Seller who has carried out the Relevant Activity, according to the Fiscal Procedure Code.</li> </ul>
<ul style="list-style-type: none"> <li>• 707</li> </ul>	
<ul style="list-style-type: none"> <li>• Reporting procedure</li> </ul>	<ul style="list-style-type: none"> <li>❖ The option of registration/re-registration in Romania is exercised by submitting form (707) <i>"Request for registration/statements/waiver for platform operators, defined in the sense of point 4 letter b) of subsection A of section I of annex no. 5 from the Fiscal Procedure Code"</i>.</li> </ul>
<ul style="list-style-type: none"> <li>• 708</li> </ul>	<ul style="list-style-type: none"> <li>❖ After registration, the platform operator should inform the National Fiscal Administration Agency about any changes to the information in the form (707), as well as if it no longer carries out any activity as a platform operator.</li> </ul>
<ul style="list-style-type: none"> <li>• 708</li> </ul>	<ul style="list-style-type: none"> <li>❖ Exercising the option for choosing Romania as the state in which the reporting procedures will be carried out, is done by submitting form (708) <i>"Information regarding the choice to carry out the reporting procedures in Romania, according to the provisions of section IV of annex 5 to Law no. 207/2015 regarding the Fiscal Procedure Code, for Platform Operators who meet the conditions mentioned in point 4 letter a) of subsection A of section I of Annex No. 5 to Law No. 207/2015 regarding the Fiscal Procedure Code both in Romania and in other member states"</i>.</li> </ul>
<ul style="list-style-type: none"> <li>• F7000</li> </ul>	<ul style="list-style-type: none"> <li>❖ To fulfil the reporting obligation, each Platform Operator that has the reporting obligation will use F7000 form through which it will report the following information:</li> </ul>
<ul style="list-style-type: none"> <li>• Reportable Seller</li> </ul>	<ul style="list-style-type: none"> <li>– the name, address of the registered office, NIF and, if applicable, the individual identification number of the Platform Operator who has the obligation to report, as well as the trade name(s) of the platform(s) for which the Platform Operator, who has the reporting obligation, reports the information,</li> </ul>
<ul style="list-style-type: none"> <li>• Relevant Activity</li> </ul>	<ul style="list-style-type: none"> <li>– for each Reportable Seller, <u>who is an individual</u>, who is not an Excluded Seller and who carried out the Relevant Activity, other than the rental of real estate and, separately, for each Reportable Seller who performed a Relevant Activity involving the rental of real estate: <i>the identification data and any NIF issued to the respective Seller and VAT number of the Seller, if any</i>,</li> </ul>
<ul style="list-style-type: none"> <li>• Financial Account</li> </ul>	<ul style="list-style-type: none"> <li>– for each Reportable Seller, <u>which is an Entity</u>, which is not an Excluded Seller and which carried out the Relevant Activity, other than the rental of real estate, and, separately, for each</li> </ul>

<ul style="list-style-type: none"> <li>• Consideration</li> <li>• Listed Real Estate</li> <li>• Qualified digital certificate</li> </ul> <p>Key words:</p> <ul style="list-style-type: none"> <li>• RO e-factura</li> <li>• NAFA Guide</li> <li>• XML</li> <li>• Q &amp; A</li> </ul>	<p>Reportable Seller who carried out a Relevant Activity involving the rental of real estate: <i>identification data, any NIF issued to the respective Seller, VAT number and registration number in the Trade Register, as well as information regarding the existence of any permanent establishment through which Relevant Activities are carried out,</i></p> <ul style="list-style-type: none"> <li>– the Identification number of the Financial Account in which the Consideration is paid or credited,</li> <li>– if different from the name of the Reportable Seller, in addition to the Financial Account Identification Number, the name of the holder of the Financial Account in which the Consideration is paid or credited,</li> <li>– each member state in which the Reportable Seller has residence,</li> <li>– the address of each Listed Real Estate, in the case of the Reportable Seller who carried out a Relevant Activity involving the rental of real estate,</li> <li>– the total consideration paid or credited in each quarter of the Reporting Period and the number of Relevant Activities.</li> <li>– any fees, commissions or taxes withheld or charged by the Platform Operator that has the reporting obligation, in each quarter of the Reporting Period,</li> <li>– if available, the number of days for which each Listed Property was rented during the Reporting Period and the type of each Listed Property, in the case of the Reportable Seller who carried out a Relevant Activity involving the rental of real estate.</li> </ul> <p>❖ To submit F7000 forms, Platform Operators must hold a qualified digital certificate.</p> <p>❖ Any changes to the F7000 forms are brought to the attention of the Platform Operators by publishing, on the N.A.F.A. portal, at least 15 days before applying the changes made.</p> <p><b>Guide on the use of the National Electronic Invoicing System RO e-Invoice (NAFA Guide)</b></p> <p>❖ ANAF has published on the institution's portal a Guide on the use of the National Electronic Invoicing System RO e-Invoice containing information on:</p> <ul style="list-style-type: none"> <li>– the stages of the RO e-invoice system implementation process,</li> <li>– the persons obliged to use the system, the types of relationships for which the system is mandatory, the terms and applicable contraventions in case of non-compliance.</li> <li>– how to use and access the system,</li> </ul>
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- how to use the free application available to generate an invoice in XML format, to send and download the invoice, to convert XML files to PDF and to archive,
- answers to specific questions regarding the use of the system.

#### Key words:

- Independent activities
- IT
- Income norms

#### Key words:

- Customs code
- Suspension of administrative deeds
- Romanian Customs Authority
- January 17, 2024
- Deadline of 5 days
- Customs duties

#### IT services will no longer be taxed based on income norms (Order 5308/2023)

- ❖ The following type of activity is removed from the Nomenclature of activities that can be taxed based on income norms: services performed in the IT field, other than those that generate copyright or copyright related rights - NACE codes 6202: *Consulting activities in information technology* and 6203: *Management activities (management and exploitation) of calculation means*.
- ❖ Thus, these activities will be taxed in the real system starting with the income related to 2024.
- ❖ Please note also that the income norms for 2024 have been published on the portal of the Regional General Directorates of Public Finances.

#### Amendments to the Customs Code of Romania (EGO 118/2023)

- ❖ The new provisions come into effect on January 17, 2024. However, applications already filed in courts by the date of the publication of Emergency Ordinance 118/2023 (December 18, 2023) will be resolved only if the guarantee fully covers the respective amounts.
- ❖ A new procedure is introduced allowing the suspension of administrative deeds imposing import or export taxes, respectively by the Romanian Customs Authority (instead of the administrative courts).
- ❖ To benefit from this suspension, the entire amount of customs duties must be guaranteed, not just partially.
- ❖ This step was necessary to comply with the European Union's customs rules, which require the total amount of taxes to be guaranteed in cases of suspending administrative acts involving import or export taxes.
- ❖ The procedure for suspending administrative deeds must be filed with the Customs Authority within five days of the communication of the respective deed and will be resolved within a five-day period of its submission.
- ❖ This application must contain detailed information, accompanied by relevant evidence and a complete guarantee of the amount of customs duties.
- ❖ This change aims to ensure a full guarantee of the disputed amounts, avoiding situations where authorities cannot fully recover taxes due to taxpayers' financial issues.

## Other news of interest

### Key words:

- Diesel fuel used in agriculture

### State aid scheme for reducing excise duty on diesel used in agriculture extended (Government Decision 1228/2023)

- ❖ The period for the provisions regulating the state aid scheme for reducing excise duty on diesel used in agriculture is extended.
- ❖ The extension takes place until December 31, 2026.

- Assignment of budgetary claims

### Approval of the procedure for the assignment of budgetary claims for debtors in the insolvency procedure (Order 1940/2023)

- ❖ The procedure for the assignment of budgetary claims applies to debtors in the insolvency procedure and is initiated by the budgetary creditor, who requests registration in the credit table or, as the case may be, pursues the recovery of the claims entered in the definitive table of claims or in the definitive consolidated table, whenever an offer is registered with the central fiscal body.
- ❖ The assignment is applied to the budgetary claims owed by the debtors in the insolvency procedure, entered in the tax confirmation certificate.
- ❖ The assignment is carried out if certain conditions are met with respect to the offered assignment price and its payment term and the set-up of guarantees.

- Assignment price

- 112

### A new 112 form (Order 1994/2023)

- ❖ The new form 112 "Declaration on the obligations to pay social contributions, income tax and nominal records of insured persons" is approved.
- ❖ The new form applies starting with the declaration of income related to November 2023.

- Notification of compliance

### Amendments regarding the "Notification of compliance issued by the fiscal inspection body" (Order 1930/2023)

- ❖ The provision whereby, after having analysed the information received from the taxpayer on how he will comply following the notification received, the initiation or non-initiation of the tax inspection will be proposed, a mention is added that the documentary verification may be also proposed following the analysis.

- Offset

### Approval of the Procedure for the offset of tax claims against local budgets with tax obligations owed to the state budget (Order 5329/2201/2023)

- ❖ The procedure aims to settle by offsetting the tax claims that the taxpayer has against the local budgets, and which have been established by final

- Tax claims

	<p>court decisions, against obligations that the same taxpayer has against the state budget.</p>
• Local budget	<ul style="list-style-type: none"> <li>❖ To make the offset, the taxpayer must submit an application to the competent local fiscal body, to which he should attach the final court decision, in copy.</li> <li>❖ The deadline for settling the requests is 45 days of the date of registration of the request with the competent local fiscal body.</li> <li>❖ The offset takes place after any obligations of the taxpayer towards the local budget have been extinguished by offset and only the remaining amount will be offset against any certain, liquid and enforceable obligations of the taxpayer towards the state budget.</li> </ul>
• Tax inspection	<p><b>Changes on the methodology for carrying out tax inspections</b> (Law 388/2023)</p> <ul style="list-style-type: none"> <li>❖ The start of the tax inspection must be recorded in the single control register whenever there is an obligation to keep it, regardless of where the tax inspection takes place (<i>the previous provision stated that this was mandatory only if the inspection took place in the taxpayer's workplace</i>).</li> </ul>
• Pensions	<p><b>The mechanism for the refund of the amounts withheld from the pension income, as social health insurance contributions</b> (Law 391/2023)</p>
• Health insurance contribution	<ul style="list-style-type: none"> <li>❖ Individuals who, between January 1 and December 27, 2022 inclusive, obtained income from pensions from abroad, for which the deadline for declaring and paying the related fiscal obligations is May 25, 2023, do not owe, do not have to declare and do not have to pay the health insurance contribution related to that income or the contribution will be cancelled if these persons have submitted the Single Declaration on income tax and social contributions owed by natural persons, for the fiscal year 2022.</li> </ul>
• Refund	<ul style="list-style-type: none"> <li>❖ The refund is made at the request of the taxpayers, and the cancellation of the social health insurance contribution is carried out ex officio by the competent fiscal body, which will issue and communicate a decision in this regard.</li> </ul>
• Tax offence record	<p><b>Changes regarding the tax offence record</b> (Order 2048/2023)</p>
• Registration forms	<ul style="list-style-type: none"> <li>❖ The term for drawing up the registration forms in the tax offence record (form 500) on the basis of which the information on the acts sanctioned by contravention are entered, in case of non-exercise of the right of appeal, is 15 days from the expiry of the legal term for exercising the right of appeal against the contravention assessment minutes (<i>previously the deadline was 5 days</i>).</li> </ul>
• Contraventions	<ul style="list-style-type: none"> <li>❖ At the same time, the applicable term for the transmission to the competent fiscal body of the documents by which contraventions were found and sanctioned, drawn up by the assessment bodies outside the agency, is</li> </ul>

<ul style="list-style-type: none"> <li>• Fiscal inactivity</li> <li>• Insolvency practitioner</li> <li>• Deregistration</li> <li>• Electronic fiscal cash registers</li> <li>• Home purchases</li> <li>• VAT reduced rate</li> </ul>	<p>changed, from 5 days to 15 days from the date on which these documents remained definitive.</p> <ul style="list-style-type: none"> <li>❖ An exception is introduced from the obligation to enter the state of fiscal inactivity in the tax offence record in case of new legal representatives/designated representatives, for the taxpayer in simplified insolvency proceedings, for the taxpayer who has entered bankruptcy or for the taxpayer for whom a dissolution decision has been made or was adopted.</li> <li>❖ In the aforementioned cases, the declared fiscal inactivity, according to the law, is not entered in the tax offence record of the insolvency practitioner appointed in the procedure.</li> <li>❖ Special provisions have been introduced regarding the removal from the tax offence record of the fiscal inactivity recorded in the tax offence record of the insolvency practitioner appointed in the procedure according to the law, for the taxpayer in insolvency proceedings, for the taxpayer who has entered bankruptcy or for the taxpayer for which a dissolution decision was pronounced or adopted.</li> <li>❖ The situations regarding the fiscal inactivity of the taxpayer, mentioned previously, are removed from the tax offence record of the insolvency practitioner, upon his request.</li> <li>❖ In case of registration of fiscal inactivity in the tax offence record of the legal representatives/designated representatives, following the deregistration of the legal person or entity without legal personality, this is removed from the record after a period of one year from the registration date has been elapsed.</li> <li>❖ The forms used in the organization and management of the tax offence record are replaced/amended, including the "<i>Request for issuance of the tax offence record certificate</i>" and "<i>Request for rectification of information entered in the tax offence record</i>" forms.</li> </ul> <p><b>Amendment of the form for registration of electronic fiscal cash registers (Order 2047/2023)</b></p> <p>The form for the registration of the installed electronic fiscal cash registers is changed, as well as the notification by which users inform the competent fiscal body whenever there are changes regarding the status of the electronic fiscal cash registers.</p> <p><b>The new procedure for organizing the Registry of home purchases with a reduced VAT rate is available (Order 2080/2023)</b></p> <ul style="list-style-type: none"> <li>❖ The new Procedure regarding the organization of the Registry of home purchases with a reduced VAT rate is approved.</li> <li>❖ The Registry is organized on the basis of the information from the legal documents between parties that have as their object the transfer of ownership for homes to which the reduced rate of VAT is applied, authenticated starting from January 1, 2024, and the information from the</li> </ul>
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- Payment deferral certificate

"Registry of home purchases with the reduced 5% VAT rate, starting from January 1, 2023", including those for which legal documents were concluded between January 1 and December 31, 2023, for advance payments representing the partial or full payment of the consideration for the purchase of such homes.

- Payment of VAT in customs

#### A new mandatory document for obtaining the VAT deferral certificate (Order 5454/2023)

- ❖ Given that through GEO no. 115/2023, a new condition was introduced in order not to make the actual payment of the VAT to the customs authorities for imports, namely that the persons who obtained a payment deferral certificate should not register outstanding fiscal obligations administered by the National Agency for Fiscal Administration, and any other budgetary receivables and no other outstanding budgetary obligations,
- ❖ the list of necessary documents is completed in order to obtain the deferral certificate for the payment of VAT in customs, respectively an affidavit from which it appears that there are no outstanding budgetary obligations, other than those mentioned in art. 326 para. (41) lit. a) of the Fiscal Code.

#### Key words:

- Oil and natural gas sectors
- Specific turnover tax
- NACE codes

#### Establishment of legal entities carrying out activities in the oil and natural gas sectors (Order 5433/2023)

- ❖ Legal entities that carry out activities in the oil and natural gas sectors, which are subject to the provisions related to the specific turnover tax, due in addition to the profit tax, are being established.
- ❖ These persons are those that carry out activities, main or secondary, corresponding to the following NACE codes:
  - 0610 - "Extraction of crude oil"
  - 0620 - "Natural gas extraction"
  - 1920 - "Manufacturing of products obtained by oil refining"
  - 3522 - "Distribution of gaseous fuels, through pipelines"
  - 3523 - "Commercialization of gaseous fuels, through pipelines"
  - 4671 - "Wholesale of solid, liquid and gaseous fuels and derived products"
  - 4730 - "Retail trade of fuels for motor vehicles in specialized stores"
  - 4950 - "Transports through pipelines"
- ❖ It is also mentioned that, in the case of taxpayers who carry out both activities corresponding to the previously mentioned NACE codes, and activities according to NACE codes 3512 - "Transport of electrical energy", 3513 - "Distribution of electrical energy" and 3514 - "Commercialization of energy electric" and which are regulated/licensed by the National Energy Regulatory Authority, for the determination of the specific tax, the elements related to these activities will not be included in the indicators VT (total revenues), V<sub>s</sub> (revenues that are subtracted from total revenues), I (the value of fixed assets in progress caused by the acquisition/production of

assets) and D (accounting depreciation) from the formula for calculating the specific turnover tax.

**Key words:**

- Environmental statement
- Monthly, quarterly, or annual filing
- Administration of the Environment Fund

**Approval of the model and content of the 'Declaration on obligations to the Environmental Fund' form (Order 3173/2023)**

- ❖ The environmental declaration has been completely changed due to the emergence of Law 175/2023, which modified the primary legislation regarding the Environmental Fund.
- ❖ The Ministry of Environment has published a new form in Order 3,173/2023, which came into effect starting on January 1, 2024, replacing the previous form and associated instructions outlined in Order 591/2017.
- ❖ The new form and instructions are now used for submitting the environmental declaration. This must be filed monthly, quarterly, semi-annually, or annually, depending on specific environmental requirements. The completion and submission procedure are conducted online through the Environmental Fund Administration portal.
- ❖ These changes are effective as of January 1, 2024.

**Key words:**

- Professional cultural workers
- Form 114
- 1% insurance contribution

**Approval of the form for declaring the insurance contribution owed by income payers of professional cultural workers (Order 2006/2023)**

- ❖ Form 114 "*Declaration regarding the payment obligations of the insurance contribution and the nominal record of the professional cultural workers for whom the contribution was paid*" is approved.
- ❖ The declaration is submitted by income payers who owe an insurance contribution representing 1% of the value of each contract concluded with a professional cultural worker.
- ❖ The declaration is submitted every six months, up to and including the 25<sup>th</sup> of the month following the semester, by electronic means, by income payers who have concluded contracts with professional cultural workers.



NOA înseamnă servicii **premium** de consultanță fiscală, audit intern și strategie 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



Maria Bădescu (Pascu)  
Tax Senior Manager  
maria.badescu@noagroup.ro