

Fiscal news of February



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Amendments in brief:

Environmental obligations through the eTAX service – Order of the Ministry no. 209 regarding the modification and completion of Deputy-Prime Minister's Order no. 572/2019 for the submission of declarations regarding obligations to the Environmental Fund through remote electronic means was published on February 13, 2024, in the Official Gazette no. 122.

Increase of the specific excise duty for cigarettes starting from April 1st, 2024 – Order of the Ministry no. 265 approving the level of specific excise duty on cigarettes was published on February 12, 2024, in the Official Gazette no. 120.

Deadline for submitting Form F3000 on May 15 – Press release no. 145/2024 reminding taxpayers of the deadline for submitting Form F3000 was published by NAFA on February 12, 2024.

Replacement of Technical Norms on the individual guarantee in the form of vouchers, comprehensive guarantee, and guarantee waiver under the union/common transit regime - Order of the President of the National Agency for Fiscal Administration no. 159/2024 repealing Order of the President of the National Agency for Fiscal Administration no. 1.889/2016 approving the Technical Norms on the individual guarantee in the form of vouchers, comprehensive guarantee, and guarantee waiver under the union/common transit regime, was published on February 7, 2024, in the Official Gazette no. 109.

Clarifications from the Ministry of Finance regarding the application of tax facilities in the construction, agriculture, food industry, and software development sectors - Response to CCF address no. 5119/21.12.2023 requesting clarifications regarding the application of tax facilities granted to employees in the IT, construction, agriculture, and food industry sectors only at the company where they hold their core function was received from the Ministry of Finance on February 13, 2024.

Guide on the use of the national electronic invoicing system RO e-Invoice - Ministry of Finance and NAFA updated the Guide on the use of the national electronic invoicing system RO e-Invoice.

Clarifications on the functionality of the National RO e-Transport System – NAFA's press release no. 182/22.02.2024 on the functionality of the National RO e-Transport System and the generation of the UIT code was published on the institution's portal on February 22, 2024.

Establishment of a state aid scheme to offset the increase in the diesel excise duty – Decision no. 153/2024 regarding the establishment of a state aid scheme to offset the increase in the excise duty on diesel used as motor fuel was published on February 23, 2024, in Official Gazette no. 153.

Other news of interest:

Update of Form 205 – President of the National Agency for Fiscal Administration's Order no. 154 dated January 29, 2024, amending Annex no. 1 to President of the National Agency for Fiscal Administration's Order no. 179/2022 approving the model and content of Forms 205 "Information Statement on Tax Withheld at Source and Gains/Losses from Investments, by Income Beneficiaries" and 207 "Information Statement on Tax Withheld at Source/Tax Paid by the Income Payer/Exempt Income, by Non-resident Income Beneficiaries" was published on February 2, 2024, in the Official Gazette no. 100.

Update of Forms 100 and 710 – President of the National Agency for Fiscal Administration's Order no. 172 dated January 31, 2024, amending and supplementing President of the National Agency for Fiscal Administration's Order no. 587/2016 approving the model and content of forms used for declaring taxes and duties under a self-assessment or withholding regime was published on February 2, 2024, in the Official Gazette no. 100.

Regulation of the Commission for resolving requests to suspend the execution of administrative tax acts concerning customs duties – President of the Romanian Customs Authority's Order no. 461 dated January 31, 2024, approving the Implementation Norms of Article 303 paragraph (2) and Article 3011 of Law no. 86/2006 regarding the Customs Code of Romania was published on February 6, 2024, in the Official Gazette no. 108.

Amendment of the list of customs offices authorized to carry out customs operations with strategic products – Order no. 480/2024 amending the annex to President of the Romanian Customs Authority's Order no. 3.767/2022 regarding the authorization of certain customs offices to carry out customs formalities with strategic products was published on February 6, 2024, in the Official Gazette no. 108.

Amendment of the procedure in the international sanctions field – Order of the President of the National Agency for Fiscal Administration no. 161 dated January 30, 2024, amending and supplementing Order of the President of the National Agency for Fiscal Administration no. 1.984/2019 approving the Procedure regarding the implementation of the National Agency for Fiscal Administration's duties in the field of international sanctions was published on February 8, 2024, in the Official Gazette no. 112.

Publication of the Guide on the 2024 Single Declaration – Announcement no. 153/2024 informing taxpayers about the publication of the guide on the 2024 Single Declaration was published by ANAF on February 14, 2024.

Amendment of Form 208 "Information Statement on Income from the Transfer of Real Estate from Personal Patrimony" – President of the National Agency for Fiscal Administration's Order no. 253 dated February 15, 2024, amending the model, content, and completion instructions of Form 208 "Information Statement on Income from the Transfer of Real Estate from Personal Patrimony", approved by the Order of the Minister of Finance and the Minister of Justice no. 1.022/2.562/2016 approving the procedures for determining, paying, and amending the tax on income from the transfer of real estate from personal patrimony and the model and content of certain forms used on the income tax administration was published on February 16, 2024, in the Official Gazette no. 135.

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Amendments in detail:

Key words:

- eTAX
- AFM

Environmental obligations through the eTAX service (Order 209/2024)

- ❖ The eTAX service of the Environmental Fund Administration is being modernized and expanded to allow companies to send and receive all fiscal documents to and from the AFM.
- ❖ More details about these changes can be found in our newsflash from February 14, 2024, accessible at the following [Link](#).

Key words:

- Specific excise duty
- Cigarettes

Increase of specific excise duty for cigarettes starting from April 1st, 2024 (Order 265/2024)

- ❖ Starting from April 1st, 2024, the specific excise duty for cigarettes will increase.
- ❖ More details about these changes can be found in our newsflash from February 14, 2024, accessible at the following [Link](#).

Key words:

- F3000
- May 15th
- Financial institutions
- Financial accounts
- Automatic exchange of information

Deadline for submitting Form F3000 on May 15 (NAFA Press Release 145/2024)

- ❖ NAFA reminds taxpayers that Form F3000 must be submitted by May 15 of the current calendar year for the information pertaining to the previous calendar year, through remote transmission means.
- ❖ Form F3000 is used by financial institutions to report information on the financial accounts of non-resident taxpayers for automatic exchange of information purposes, under international legal instruments to which Romania is a party.
- ❖ NAFA also informs that a dedicated section for automatic exchange of information in the field of direct taxes has been made available on the institution's portal to facilitate voluntary compliance with obligations imposed on financial institutions.
- ❖ Lastly, NAFA emphasizes that audits will be initiated by inspectors from the General Directorate of Fiscal Information, to ensure compliance with the obligation to submit Form F3000.

Key words:

- Technical words
- Guarantee vouchers
- Comprehensive guarantee

Replacement of Technical Norms on the individual guarantee in the form of vouchers, comprehensive guarantee, and guarantee waiver under the union/common transit regime (Order 159/2024)

- ❖ The previous Technical Norms on the individual guarantee in the form of vouchers, comprehensive guarantee, and guarantee waiver under the union/common transit regime are repealed.
- ❖ These have been replaced by the Technical Norms approved by Order 3861/2023, effective from January 16, 2024.
- ❖ The norms covers the following aspects.
 - Authorization for issuing individual guarantee in the form of vouchers, for an existing or potential customs debt, which can be established through a Guarantor's undertaking - authorization is

- Guarantee waiver
- Authorization
- Customs Decisions System

granted to guarantors upon request if the conditions for its granting are met;

- Authorization for the use of a comprehensive guarantee, established to cover the amount of import or export duties corresponding to the customs debt related to two or more customs operations, declarations, or customs regimes - the authorization request for the use of a comprehensive guarantee shall be completed by the applicant in the Customs Decisions System;
- Authorization for the use of a guarantee waiver in the union/common transit regime - the authorization request for the use of guarantee waiver shall be completed by the applicant in the Customs Decisions System;

- ❖ Authorizations for the use of comprehensive guarantee/ guarantee waiver under the union/common transit regime issued before the entry into force of the new technical norms remain valid.

Key words:

- Tax incentives
- 10,000 lei
- Fraction of a month
- Core function

Clarifications from the Ministry of Finance regarding the application of tax facilities in the construction, agriculture, food industry, and software development sectors (CCF address 5119/21.12.2023)

- ❖ The Chamber of Fiscal Consultants (CCF) sent a letter to the Ministry of Finance requesting clarifications regarding the prorating of the 10,000 lei threshold for which tax incentives apply to individuals engaged in IT, construction, agriculture, and the food industry within the contractual period.
- ❖ The response from the Ministry of Finance to the request submitted by CCF was that the use of the fractional part of the month to determine the 10,000 lei threshold is only applicable if the employment contract/service report/special status begins or ends during the month or if there is a change in the location of the core function during the month.

Key words:

- RO e-Invoice
- Updated NAFA guide
- Small businesses

Guide on the use of the national electronic invoicing system RO e-Invoice (MF Press Release)

- ❖ As announced in our communication on February 23rd, the Ministry of Finance and NAFA have updated the Guide on the use of the national electronic invoicing system RO e-Invoice.
- ❖ The Ministry of Finance and NAFA have published a new version of the Guide on the use of the national electronic invoicing system RO e-Invoice, providing clarifications and instructions on the use of the system (link [here](#)), updating the provisions of the initial version published in December 2023 (link [here](#)).
- ❖ Additionally, at the beginning of March 2024, a simplified application specially designed for small businesses will be available, according to a recent press release from the Ministry of Public Finance (link [here](#)).

Key words:

- RO e-Transport
- UIT code
- 3 days

Clarifications regarding the functionality of the National RO e-Transport System (ANAF Press Release 182/2024)

- ❖ ANAF announces through a press release that the RO e-Transport System is available to taxpayers 24/7, and the UIT code can be generated in advance for the smooth conduct of road transport of goods subject to monitoring.
- ❖ Taxpayers required by law can obtain their UIT code well ahead of the transport commencement, thereby avoiding potential situations that could directly result in delays.
- ❖ Furthermore, ANAF reminds taxpayers that users can declare data on transports of goods in the RO e-Transport System, **up to a maximum of 3 calendar days before the declared date** for the transport commencement, but until the presentation at the border crossing point upon entry into Romania or at the import location, respectively, or the actual vehicle movement, as applicable.

Key words:

- State aid scheme
- Reduced excise duty
- Diesel used as motor fuel
- Road transport
- Passenger transport
- December 31st, 2024
- Compensating for the increase in excise duties

Establishment of a state aid scheme to offset the increase in the diesel excise duty (Decision 153/2024)

- ❖ A state aid scheme is established whereby the differences between the standard level of excise duties and the reduced level of excise duties for diesel used as motor fuel will be refunded.
- ❖ The state aid scheme will be granted in accordance with EU Regulations, and the European Commission will be notified within 20 working days from the date of entry into force of the decision.
- ❖ The state aid consists of refunding the differences between the standard level of excise duties and the reduced level of excise duties for diesel used as motor fuel in:
 - a) Road transport of goods on own account or for hire, with vehicles meeting certain size conditions;
 - b) Passenger transport, regular or occasional, excluding local public passenger transport, with a vehicle from category M2 or M3.
- ❖ The state aid in the form of grants will be granted until December 31, 2024, and the total estimated maximum budget of the scheme is 180 million lei.
- ❖ The reduced level of the excise duty is:
 - a) 1,720.95 lei/1,000 liters, until June 30, 2024 inclusive;
 - b) 2,053.85 lei/1,000 liters, from July 1, 2024, to December 31, 2024, inclusive.
- ❖ The value of the state aid granted to offset the increase in the diesel excise duty is 13 bani per liter of diesel purchased.
- ❖ Eligible economic operators can submit a request for compensation of the diesel excise duty increase for a calendar quarter **within the first 30 days of the following quarter** for which the state aid payment is requested.

- 30 days of the quarter
- ❖ Exceptionally, for fueling carried out between October 1 and November 15, 2024, the request for compensation of the diesel excise duty increase shall be submitted between November 15 and November 30, 2024.
- ❖ The Decision also establishes the eligibility conditions, the documents to be attached to the compensation request, and other procedural aspects.

Other news of interest

Key words:

- 205
- Income tax withheld at source
- 100
- 710
- Turnover tax
- Excise duties
- Rental income tax

Update of the Form 205 (Order 154/2024)

- ❖ The new model of Form 205 "**Information Statement on Tax Withheld at Source and Gains/Losses from Investments, by Income Beneficiaries**" is approved.
- ❖ The new model is used for reporting, for each income recipient, the tax related to income subject to withholding tax, as well as gains/losses from the transfer of investment gold, **made starting from January 1st, 2023.**

Update of the Forms 100 and 710 (Order 172/2024)

- ❖ Forms 100 "**Declaration of obligations to the state budget**" and 710 "**Rectifying Declaration**" are updated.
- ❖ The Nomenclature of obligations to the state budget is modified by renaming certain positions representing excise duties for products containing tobacco and liquids with or without nicotine, intended for inhalation without combustion.
- ❖ Additionally, the Nomenclature of obligations to the state budget is supplemented with the following:
 - Turnover tax owed by credit institutions, respectively by legal entities conducting activities in the petroleum and natural gas sectors;
 - Annual special tax owed by agencies/authorities/institutions under the coordination/subordination of the Romanian Parliament;
 - Excise duties for non-combustible inhalation products containing tobacco substitutes, with or without nicotine;
 - Excise duties for non-alcoholic beverages with sugar;
 - Income tax from rent, withheld at source by legal entities or other entities obliged to keep accounting records.
- ❖ The new forms apply starting with the obligations related to January 2024.

Regulation of the Commission for Resolving Requests for Suspension of Enforcement of Administrative Tax Acts concerning Customs Duties (Order 461/2024)

- ❖ The Rules for implementing the provisions regarding the suspension of enforcement of administrative tax acts concerning customs duties are approved.

• Suspension	❖ The Rules establish the composition and attributions of the Commission for resolving requests for suspension of enforcement of administrative tax acts that result in the application of import or export duties corresponding to customs duties and other taxes.
• Customs duties	❖ Additionally, the procedure for submitting and reviewing requests for suspension of enforcement of administrative tax acts resulting in the application of import or export duties is regulated.
• Administrative fiscal act	❖ Interested parties submit the request to the regional customs directorates in whose territorial jurisdiction they are headquartered or, as applicable, domiciled, according to the model provided in Annex 1 to the rules, accompanied by the documents provided by the Customs Code, including documents attesting that the applicant is in temporary financial difficulty and has the financial capacity to pay during the suspension period, proof of providing the guarantee, and submission of the administrative appeal.
• Customs Code	❖ The decision to suspend the enforcement of the administrative tax act takes effect from the date of communication.
• Strategic products	❖ Monitoring compliance by the decision holder with all conditions set out in the Customs Code throughout the suspension period is carried out by the customs procedures service and in the field of excisable goods within the regional customs directorates.
	Modification of the List of Customs Offices Authorized to Carry out Customs Operations with Strategic Products (Order 480/2024)
	❖ The list of customs offices authorized to carry out customs operations with strategic products is amended.
• International sanctions	Amendment of the procedure in the international sanctions field (Order 161/2024)
• Designated persons or entities	❖ The procedure for implementing the National Agency for Fiscal Administration's responsibilities in the international sanctions field is amended.
• Freezing of funds	❖ According to the new procedure, if goods or economic resources are identified as being owned, held, or controlled, directly or indirectly, by designated persons or entities, the General Directorate of Fiscal Information formulates a reasoned proposal to issue an order to freeze the funds and economic resources of the designated persons or entities, only if measures cannot be efficiently applied based on legislative acts directly applicable in Romania.
• Single declaration	❖ Any interested person may request the National Agency for Fiscal Administration to grant a derogation from the application of international sanctions in cases where an order to freeze funds and economic resources has been issued.
• NAFA guide	Publication of the Guide on the 2024 Single Declaration (NAFA Press Release 153/2024)
	❖ NAFA has published on its portal, under the section "Taxpayer Assistance/Services Offered to Taxpayers," an informative material about

<ul style="list-style-type: none"> • SPV • May 25th 	<p>the Single Declaration - Form 212 regarding income tax and social contributions owed by individuals.</p> <ul style="list-style-type: none"> ❖ The Single Declaration can be submitted: <ul style="list-style-type: none"> – Through the "Private Virtual Space" (PVS); – On the website https://www.e-guvernare.ro, with a qualified electronic signature; – In paper format, directly at the tax authority's registry or by mail, with acknowledgment of receipt. ❖ The deadline for submitting the single declaration is May 25, 2024, for declaring income earned in 2023 and estimated income/norm of income to be realized in 2024.
<ul style="list-style-type: none"> • D208 • Transfer of real estate from personal patrimony 	<p>Amendment of Form 208 "Informative Statement regarding the Tax on Income from the Transfer of Real Estate from Personal Patrimony" (Order 253/2024)</p> <ul style="list-style-type: none"> ❖ The model of Form 208 "Informative Statement regarding the Tax on Income from the Transfer of Real Estate from Personal Patrimony" is updated. ❖ The new form is used for declaring information regarding real estate transactions from personal patrimony through notarial procedure, concluded starting from January 1, 2024.



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.

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



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