

Fiscal news of March



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Amendments in brief:

The period during which no penalties are applied for taxpayers who do not use the RO e-Invoice system has been extended until May 31st – The Ministry of Finance's announcement regarding the extension until May 31 of the period without penalties for taxpayers who do not use the RO e-Invoice system was published by NAFA on March 28, 2024.

Efficiency enhancement of NAFA-DGAF activities through digitization – NAFA Announcement No. 217/01.03.2024 regarding efforts to enhance ANAF's activities through digitization was published on the institution's portal on March 1, 2024.

Clarifications regarding the completion and submission of the annual corporate income tax return – NAFA Announcement No. 227/04.03.2024 concerning the completion and submission of the annual corporate income tax return was published on the institution's portal on March 4, 2024.

Reporting CESOP and other amendments to the Fiscal Code – Law No. 33/2024 amending and supplementing Law No. 227/2015 regarding the Fiscal Code was published on March 5, 2024, in the Official Gazette No. 179.

Customs formalities for export at locations other than the customs office – Order No. 648/2024 of the President of the Romanian Customs Authority approving the Technical Standards for the presentation of goods at locations approved by the customs authority, other than the customs office, for export, re-export, and exit of goods from the customs territory of the Union was published on March 11, 2024, in the Official Gazette No. 197.

Changes regarding electronic administrative document and simplified electronic administrative document – Order No. 679/2024 of the President of the Romanian Customs Authority amending and supplementing Order No. 195/2023 of the President of the Romanian Customs Authority approving the model of the simplified electronic administrative document, completion instructions for the electronic administrative document, and simplified electronic administrative document using the EMCS-RO-Movements application was published on March 11, 2024, in the Official Gazette No. 199.

Establishment of the consumer price index used for updating advance payments on corporate income tax for the year 2024 – Order No. 475/2024 of the Minister of Finance regarding the consumer price index used for updating advance payments on annual corporate income tax was published on March 22, 2024, in the Official Gazette No. 248.

The entry/exit from the micro-enterprise income tax system could be done until April 15, 2024 – Announcement No. 320/2024 proposing the extension until April 15 of the deadline for communicating

mentions regarding entry/exit from the micro-enterprise income tax system was published by ANAF on March 27, 2024.

Clarification regarding the submission of financial statements to qualify as a micro-enterprise – Announcement No. 324/2024 providing clarifications regarding the financial statements that need to be submitted to qualify for the micro-enterprise income tax system and reminding the deadline for submitting the financial statements for the year 2023 was published by NAFA on March 28, 2024.

Approval of criteria for suspending activity in case of economic activities involving goods without accompanying documents – Order No. 399/704/346 of the President of the National Agency for Fiscal Administration, the President of the Romanian Customs Authority, and the President of the National Consumer Protection Authority approving the criteria for applying the complementary sanction of activity suspension, as provided in art. LVI para. (13) of Law No. 296/2023 regarding some fiscal-budgetary measures for ensuring Romania's long-term financial sustainability was published on March 19, 2024, in the Official Gazette No. 233.

Other news of interest:

Update of form 107 - Order No. 355/2024 of the President of the National Agency for Fiscal Administration approving the model and content of form 107 "Informative Declaration regarding the beneficiaries of goods/services/sponsorships/patronage" was published on March 12, 2024, in the Official Gazette No. 205.

Changes regarding tax administration for freelancers – Order No. 371/2024 of the President of the National Agency for Fiscal Administration amending and supplementing the annex to Order No. 2.021/2021 of the President of the National Agency for Fiscal Administration regarding the competence to administer tax obligations owed by individuals conducting economic activities independently or exercising liberal professions was published on March 21, 2024, in the Official Gazette No. 242.

Extension of measures to combat excessive price increases for certain agricultural and food products – Law No. 63/2024 approving Government Emergency Ordinance No. 5/2024 amending and supplementing Government Emergency Ordinance No. 67/2023 regarding the establishment of a temporary measure to combat excessive price increases for certain agricultural and food products, as well as amending and supplementing certain normative acts was published on March 28, 2024, in the Official Gazette No. 265.

Indexation of daycare vouchers for the first semester of 2024 – Order No. 497/660 of the Minister of Finance and the Minister of Labor and Social Solidarity establishing the value of the monthly indexed amount granted as daycare vouchers for the first semester of 2024 was published on March 28, 2024, in the Official Gazette No. 268.

Update of the brochure regarding payment methods to the state budget – The brochure regarding payment methods to the National Agency for Fiscal Administration was published on March 27, 2024, on the institution's portal.

Content

The period during which no penalties are applied for taxpayers who do not use the RO e-Invoice system has been extended until May 31. (MF Announcement)	4
Efficiency improvement of ANAF-DGAF activities through digitization (NAFA Announcement 217/2024)	4
Clarifications regarding the completion and submission of the annual corporate income tax return (ANAF Announcement 227/2024)	5
Reporting CESOP and other amendments to the Fiscal Code (Law 33/2024)	5
Customs formalities for export in locations other than the customs office (Order 648/2024)	6
Changes regarding electronic administrative documents and simplified electronic administrative documents (Order 679/2024)	6
Establishment of the consumer price index used for updating advance payments on corporate income tax for the year 2024 (Order 475/2024)	7
Entry/exit from the micro-enterprise income taxation system could be done until April 15, 2024 (NAFA Announcement 320/2024)	7
Clarification regarding the condition for submitting financial statements to qualify as a micro-enterprise (NAFA Announcement 324/2024)	7
Approval of criteria for suspending activity in the case of conducting economic activities with goods not accompanied by origin documents (Order 399/704/346/2024)	7
Other news of interest	8
Updating the Form 107 (Order 355/2024)	8
❖ The new model of Form 107 is used for declaring goods/services/sponsorships/donations granted to beneficiaries starting from January 1, 2024, or the modified fiscal year beginning in 2024 , by corporate income taxpayers, including cases where they owe corporate income tax at the minimum tax rate based on turnover.	8
Modifications regarding tax administration for sole proprietorships and freelancers (Order 371/2024)	8
Extension of measures to combat excessive price increases for certain agricultural and food products	8
Indexing of nursery vouchers for the first half of 2024 (Order 497/660/2024)	8
Updating of the brochure regarding payment methods to the State Budget (NAFA Announcement)	9

Amendments in detail:

<p>Key-words:</p> <ul style="list-style-type: none"> • RO e-Invoice • Deadline extension • May 31st • Excise duties 	<p>The period during which no penalties are applied for taxpayers who do not use the RO e-Invoice system has been extended until May 31. (MF Announcement)</p> <ul style="list-style-type: none"> ❖ The Ministry of Finance announces that on March 28, the Government of Romania adopted a draft normative act initiated by the Ministry of Finance, which establishes: <ul style="list-style-type: none"> – Extension of the period during which no penalties will be applied for those who do not use the RO e-Invoice system; – Regulations regarding the marketing of tobacco-containing products intended for non-combustible inhalation. ❖ The Ministry of Finance extends the period during which no penalties are applied for non-compliance with the 5 working days deadline for transmitting invoices in the national electronic invoice system RO e-Invoice, until May 31, 2024. ❖ The Ministry of Finance also reminds that it has launched the simplified version of the e-Invoice application, which can be accessed here. ❖ Regarding excise duties, a regime of marking with fiscal stamps for products containing tobacco intended for non-combustible inhalation is introduced, and the obligation to store received products only in declared and authorized spaces for product reception is regulated.
<p>Key-words:</p> <ul style="list-style-type: none"> • ANAF Digitalization • RO e-Transport • RO e-Sigilliu • Surveillance cameras • Compliance actions or regulatory inspections 	<p>Efficiency improvement of ANAF-DGAF activities through digitization (NAFA Announcement 217/2024)</p> <ul style="list-style-type: none"> ❖ NAFA informs taxpayers through a press release about its latest efforts to enhance its activities through digitization. ❖ Regarding the RO e-Transport system, NAFA announces the operationalization of complex risk analysis modules, due to the accumulation of information in the specific database. ❖ Concerning the RO e-Seal system it informs that it will enable real-time monitoring of freight transport vehicles suspected to be involved in complex tax evasion mechanisms. ❖ Additionally, NAFA announces the initiation of a public procurement for License Plate Recognition (LPR) cameras to be installed at the Romanian state border crossings where there is no coverage with CNAIR's surveillance cameras, as part of the expansion of the RO e-Transport system. ❖ NAFA-DGAF has also initiated a comprehensive restructuring program by relocating inspectors from the intra-community acquisitions verification departments to RO e-Transport structures. ❖ Moreover, the press release reviews the control actions carried out in 2023 and the beginning of 2024 on RO e-Transport.

Key-words:

- D101
- Profit tax for the year 2023
- Annual tax returns

Clarifications regarding the completion and submission of the annual corporate income tax return (ANAF Announcement 227/2024)

- ❖ NAFA announces through a press release that in 2024, for the declaration of corporate income tax due for the fiscal year 2023, the same forms 101 and 101 Group Taxation that were used for declaring the obligation due for the fiscal year 2022/modified fiscal year ending in 2023 will be used, as the Fiscal Code has not undergone significant changes that would require their update.
- ❖ Additionally, NAFA reminds that the computer applications for completing the annual corporate income tax returns due for the fiscal year 2023/modified fiscal year ending in 2024 are available on the website of the National Agency for Fiscal Administration, in the section "Online Services - Download Electronic Declarations".

Key-words:

- Price reductions
- Adjustment
- Special declaration
- OSS
- CESOP
- Payment service providers
- Natural gas

Reporting CESOP and other amendments to the Fiscal Code (Law 33/2024)

- ❖ The possibility of adjusting the VAT taxable base is introduced even if the price reductions are granted after the delivery of goods or provision of services and are not granted directly by suppliers to customers.
- ❖ In this case, suppliers of goods and/or service providers must issue a centralized document for each tax period for the purpose of adjusting the taxable base.
- ❖ It is clarified that, for the submission of the special VAT declaration, the end of the next month after the end of each calendar quarter is considered to be the last calendar day of that month, even if it is a non-working day, for the application of the following special regimes:
 - the special regime for services provided by taxable persons not established in the European Union;
 - the special regime for intra-Community distance sales of goods, for domestic supplies made by electronic interfaces facilitating such supplies, and for services provided by taxable persons established in the European Union but not in the Member State of consumption;
 - the special regime for distance selling of goods imported from third territories or third countries.
- ❖ The CESOP reporting has been transposed into national legislation, introducing certain requirements for payment service providers (CESOP).
- ❖ The provisions of the law enter into force on March 9, 2024, and the year 2024 is the first year for which reports are made.
- ❖ More details about this obligation are available in our newsflash from January 18, 2024, which can be accessed [here](#).
- ❖ The consumption of natural gas used to maintain the capacity to transport and distribute natural gas, within the limits set by the regulatory authority in the field, is not considered to be a triggering factor for excise duties.

Key-words:

- Customs procedures
- Export/reexport
- Other locations
- Goods declaration
- International air or sea traffic

Customs formalities for export in locations other than the customs office (Order 648/2024)

- ❖ Technical Standards for carrying out customs formalities for export and re-export through locations approved by the customs authority other than the customs office are approved.
- ❖ The standards apply to economic operators established in the customs territory of the Union holding **the status of authorized economic operator** and who may request approval of a location other than the customs office where goods are to be presented for customs clearance for export or re-export, in justified cases.
- ❖ The request for obtaining the approved export location is completed according to the model provided in the technical standards and is submitted to the competent export customs office electronically.
- ❖ The request may concern a single customs operation or may refer to multiple export operations conducted within a specified period, as mentioned by the applicant.
- ❖ Approval is issued by the competent customs office and communicated to the applicant within 30 days of the submission of the request.
- ❖ In the case where the goods are exported from the customs territory of the Union **by air or sea**, through a frontier customs office operating in the regime of international air or sea traffic, approval may be requested from the customs authority, in justified cases, for a location **within the port or airport perimeter** where the goods are to be presented for customs clearance.

Key-words:

- Electronic administrative document
- E-DA
- AES-RO
- Customs clearance
- Export

Changes regarding electronic administrative documents and simplified electronic administrative documents (Order 679/2024)

- ❖ The model of the simplified electronic administrative document is updated.
- ❖ It is stipulated that an electronic administrative document (e-DA) cannot be included in multiple export declarations, but multiple e-DAs can be included in the same export declaration.
- ❖ The procedure for carrying out export customs formalities and cross-checking data from the e-DA and the draft export customs declaration through the AES-RO application is regulated in cases where the Member State **in which the export customs declaration is lodged is different from the Member State of dispatch.**
- ❖ Additionally, the situation is regulated in which, after receiving the message regarding the granting of the export customs clearance, the exit results are unsatisfactory, and the exporting Member State is different from the dispatching Member State.
- ❖ The abbreviation ECS-RO is replaced with the abbreviation AES-RO, "Automated Export System", considering that the AES-RO System will be

- ECS-RO
- March 16th, 2024

operational starting March 16, 2024, replacing the ECS-RO system (Export Control System) for:

- export customs declarations;
 - summary declarations for exit.
- ❖ The ECS-RO system will no longer be used for export customs declarations lodged from March 15, 2024. It may still be used for investigation procedures and for modifications/invalidations of export customs declarations in the "Exported" status.

- Key-words:**
- Advance payments
 - Corporate income tax

Establishment of the consumer price index used for updating advance payments on corporate income tax for the year 2024 (Order 475/2024)

- ❖ For the fiscal year 2024, the consumer price index used for updating advance payments on annual corporate income tax is 106%.

- Key-words:**
- Microenterprise tax
 - Entry/exit from the system

Entry/exit from the micro-enterprise income taxation system could be done until April 15, 2024 (NAFA Announcement 320/2024)

- ❖ NAFA announces that the deadline for reporting changes related to the application or exit from the taxation system for micro-enterprises will be extended from March 31, 2024, to April 15, 2024. This proposal considers the proposed modifications regarding "related enterprises" from the draft Emergency Ordinance on the regulation of fiscal-budgetary measures and the amendment of certain normative acts.

- Key-words:**
- Microenterprise tax
 - Financial statements

Clarification regarding the condition for submitting financial statements to qualify as a micro-enterprise (NAFA Announcement 324/2024)

- ❖ NAFA clarifies through an announcement that, to apply the **taxation system for micro-enterprise income** in 2024, the condition regarding the obligation to submit financial statements on time refers to the **financial statements for the financial year 2022** and/or for the financial years corresponding to years preceding 2022.
- ❖ Additionally, taxpayers are reminded that the deadline for submitting financial statements for the year 2023 is 150 days from the end of the financial year, and there is no derogation from this deadline for the financial year 2023.

- Key-words:**
- Activity suspension

Approval of criteria for suspending activity in the case of conducting economic activities with goods not accompanied by origin documents (Order 399/704/346/2024)

- ❖ The Order approves the criteria for applying the complementary sanction of suspending activity in cases where the prohibition on conducting economic activities with goods not accompanied by origin documents is violated.

<ul style="list-style-type: none"> • Origin documents • Additional sanction 	<ul style="list-style-type: none"> ❖ If within a 12-month period from the date of application of the last sanction for violating the respective prohibition, the offender commits a new violation of the same category for which they were sanctioned, the complementary sanction of suspending their activity is applied. ❖ The suspension of activity can be ordered for a period ranging from 1 to 15 days, depending on the object of the sanction (for goods or for sums of money assimilated to goods) and their value. ❖ The suspension of the offender's activity applies to transportation, storage, and/or commercialization activities, as applicable, based on the established factual situation.
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Other news of interest

<ul style="list-style-type: none"> • 107 • Sponsorship • PFA/PFI • Freelancers • Fiscal registration • Combating excessive price increases • Daycare vouchers 	<p>Updating the Form 107 (Order 355/2024)</p> <ul style="list-style-type: none"> ❖ The model and content of Form 107 "Informative Declaration regarding the Beneficiaries of Goods/Services/Sponsorships/Donations" are updated. ❖ The new model of Form 107 is used for declaring goods/services/sponsorships/donations granted to beneficiaries starting from January 1, 2024, or the modified fiscal year beginning in 2024, by corporate income taxpayers, including cases where they owe corporate income tax at the minimum tax rate based on turnover. <p>Modifications regarding tax administration for freelancers (Order 371/2024)</p> <ul style="list-style-type: none"> ❖ The Order regulates the procedure for fiscal registration of individuals conducting economic activities independently or exercising liberal professions. ❖ The fiscal registration declaration must be submitted within 30 days from the commencement of the activity, at the registry of the competent tax authority, either by post (via registered mail) or electronically (through the Virtual Private Space or the NAFA portal, with a qualified electronic signature). <p>Extension of measures to combat excessive price increases for certain agricultural and food products (Law 63/2024)</p> <ul style="list-style-type: none"> ❖ The measures to combat excessive price increases for certain agricultural and food products are extended until December 31, 2024. <p>Indexing of nursery vouchers for the first half of 2024 (Order 497/660/2024)</p> <ul style="list-style-type: none"> ❖ For the first half of 2024, the monthly amount granted as nursery vouchers is lei 640. ❖ This value applies starting from April 2024 and is also valid for the months of August and September 2024.
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- Payment methods
- State budget

Updating of the brochure regarding payment methods to the State Budget (NAFA Announcement)

- ❖ NAFA has published a brochure detailing payment methods to the National Agency for Fiscal Administration, applicable for the year 2024.
- ❖ The brochure outlines the ways in which taxpayers can fulfill their payment obligations to the consolidated general budget.
- ❖ The published material on the NAFA portal specifies the details to be included in the payment document, depending on the chosen payment method.



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



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