

Fiscal news of April



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Amendments in brief:

Introduction of mandatory marking for E-cigarettes and other excise duty amendments - Emergency Ordinance no. 30 of March 28, 2024, amending and supplementing Law no. 227/2015 regarding the Fiscal Code and art. LIX of Law no. 296/2023 regarding certain fiscal-budgetary measures to ensure Romania's long-term financial sustainability, was published in the Official Gazette no. 272 on March 29, 2024.

Fines for non-compliance with RO e-Factura - Emergency Ordinance no. 30 of March 28, 2024, amending and supplementing Law no. 227/2015 regarding the Fiscal Code and art. LIX of Law no. 296/2023 regarding certain fiscal-budgetary measures to ensure Romania's long-term financial sustainability, was published in the Official Gazette no. 272 on March 29, 2024.

Minimum tax, related enterprises, and VAT exemptions - Emergency Ordinance no. 31 of March 28, 2024, regarding the regulation of certain fiscal-budgetary measures and amending and supplementing certain normative acts, was published in the Official Gazette no. 274 on March 29, 2024.

Amendments to the methodological norms for the application of the Fiscal Code in matters of VAT and excise duties - Government Decision no. 451/2024 for amending and supplementing the Methodological Norms for the application of Law no. 227/2015 regarding the Fiscal Code, approved by Government Decision no. 1/2016, was published in the Official Gazette no. 410 on April 30, 2024.

Amendments regarding the RO e-Transport and RO e-Cash Register systems, excise duties for E-cigarettes, and the luxury building tax - Emergency Ordinance no. 43/2024 for amending and supplementing certain normative acts was published in the Official Gazette no. 409 on April 30, 2024.

Clarifications regarding the calculation mechanism for non-harmonized excise duties for E-cigarettes - The response to address CCF no. 1156/23.02.2024, proposing a change in the calculation mechanism for non-harmonized excise duties for heated tobacco products and e-cigarettes, was received from the Ministry of Finance on April 17, 2024.

Entry into force of certain double tax avoidance treaties - Order no. 470 of March 18, 2024, regarding the entry into force of certain international treaties, was published in the Official Gazette no. 288 on April 3, 2024.

Tax reductions on buildings and land for blood donation - Law no. 74 of April 2, 2024, amending and supplementing Law no. 227/2015 regarding the Fiscal Code, was published in the Official Gazette no. 290 on April 3, 2024.

Introduction of sustainability reporting obligation for investment services companies - Norm no. 4 of February 20, 2024, amending and supplementing the Norm of the Financial Supervisory Authority no. 39/2015 for the approval of Accounting Regulations in compliance with International Financial Reporting Standards, applicable to authorized entities, regulated and supervised by the Financial Supervisory Authority in the Securities and Investment Instruments Sector, as well as the Investor Compensation Fund, was published in the Official Gazette no. 295 on April 4, 2024.

Changes in the specific turnover tax - Order no. 643/2024 of the Minister of Finance for repealing art. 2 of Order no. 5.433/2023 of the Minister of Finance regarding the establishment of legal entities carrying out activities in the oil and natural gas sectors according to art. 183 paragraph (1) of Law no. 227/2015 regarding the Fiscal Code was published in the Official Gazette no. 329 on April 10, 2024.

CASS payment exemption for medical leave - Emergency Ordinance no. 34/2024 regarding certain measures to support disadvantaged mother-newborn couples with electronic social vouchers granted from non-reimbursable external funds for newborns, amending Law no. 227/2015 regarding the Fiscal Code, and extending a deadline was published in the Official Gazette no. 347 on April 12, 2024.

Approval of the procedure for canceling VAT differences established in the burden of agricultural cooperatives - Order no. 748/2024 of the President of the National Agency for Fiscal Administration regarding the approval of the procedure for canceling the tax obligations that can be the subject of the facility provided for in art. II of Law no. 10/2024 for the approval of Government Emergency Ordinance no. 67/2023 regarding the establishment of a temporary measure to combat the excessive rise in prices for some agricultural and food products, as well as for extinguishing certain tax obligations owed by Agricultural cooperatives was published in the Official Gazette no. 347 on April 12, 2024.

Publication of the Guide on the RO e-Transport system - The MF Communiqué announcing to taxpayers the publication of the guide on the RO e-Transport system was published on the institution's portal on April 26, 2024.

Publication of the Guide on the taxation of rental income - Communiqué no. 395/2024 announcing to taxpayers the publication of the guide dedicated to individuals who obtain income from the rental of movable and immovable property was published by ANAF on April 17, 2024.

Publication of the Guide on the taxation of beauty/body maintenance activities - Communiqué no. 396/2024 announcing to taxpayers the publication of the guide on the tax treatment applicable to income obtained by individuals from the provision of beauty/body maintenance activities was published by ANAF on April 18, 2024.

Equipping with AMEFs, mandatory for vending machines as well - Communiqué no. 346/2024 reminding economic operators of the obligation to equip vending machines with fiscal electronic cash registers (AMEFs) was published by ANAF on April 19, 2024.

Clarifications regarding the calculation mechanism for non-harmonized excise duties for E-cigarettes - The response to address CCF no. 1156/23.02.2024 proposing a change in the calculation mechanism for non-harmonized excise duties for heated tobacco products and e-cigarettes was received from the Ministry of Finance on April 17, 2024.

Updating of certain tax reporting forms - Order no. 779 of April 15, 2024, of the President of the National Agency for Fiscal Administration for amending and supplementing certain normative acts in the field of declaring taxes, fees, and social contributions was published in the Official Gazette no. 374 on April 22, 2024.

Moreover, Order no. 723/31/474/1.264 of the President of the National Agency for Fiscal Administration, the President of the National House of Public Pensions, the President of the National House of Health Insurance and the President of the National Agency for Employment for the approval of the model, content, method of submission and management of Form 112 "Declaration regarding the payment

obligations of social contributions, income tax and the nominal register of insured persons" was published in the Official Gazette no. 376 on April 22, 2024.

Approval of Form (396) "Informative Declaration Regarding Cross-border Payments Made by Payment Service Providers" - Order no. 825/2024 for the approval of the procedure for implementing the provisions of art. 3212 paragraph (7) lit. b) of Law no. 227/2015 regarding the Fiscal Code and for the approval of the model and content of form (396) "Informative Declaration Regarding Cross-border Payments Made by Payment Service Providers" was published in the Official Gazette no. 398 on April 29, 2024.

Publication of the Guide for associations, foundations and federations - ANAF Communiqué no. 437/2024 announcing to taxpayers the publication of the guide for associations, foundations and federations, private law legal entities without patrimonial purpose was published on the institution's portal on April 29, 2024.

Other news of interest:

Indexing of cultural vouchers for the first half of 2024 - Order no. 410/2707 of the Minister of Finance and the Minister of Culture regarding the establishment of the indexed amount granted in the form of cultural vouchers for the first half of 2024 was published in the Official Gazette no. 272

Granting of value tickets and holiday vouchers through a virtual instrument - Law no. 87/2024 amending and supplementing Law no. 165/2018 regarding the granting of value tickets, as well as amending paragraph (21) of art. 1 of Government Emergency Ordinance no. 8/2009 regarding the granting of holiday vouchers was published in the Official Gazette no. 338 on April 11, 2024.

Changes regarding the classification into the category of large and medium taxpayers - Order no. 665/2024 of the President of the National Agency for Fiscal Administration for amending some orders of the President of the National Agency for Fiscal Administration regarding the organization of the administration activity of large and medium-sized taxpayers was published in the Official Gazette no. 344 on April 12, 2024.

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Amendments in detail:

<p>Key-words:</p> <ul style="list-style-type: none"> Registered recipient Marking Electronic cigarettes Stamps Fine or confiscation Payment document 	<p>Introduction of the obligation to mark electronic cigarettes and other changes in the field of excise duties (OUG 30/2024)</p> <ul style="list-style-type: none"> ❖ A new obligation is introduced for registered recipients regarding the storage of received products in case the option of direct delivery to the place indicated by the authorized warehouse keeper in Romania or by the registered recipient is not used. <i>Failure to comply with this obligation constitutes an offense and is punishable by imprisonment from 2 to 7 years.</i> ❖ Amendments are made to the reserve receipt report used for the movement of excise goods. ❖ The obligation to mark with excise stamps products containing tobacco, intended for inhalation without combustion, is introduced. ❖ Excise stamps must be affixed in a visible place on the individual packaging of the excise goods. ❖ The request for excise stamps is made by submitting an application to the competent authority. ❖ The value of the excise stamps used for marking excise goods is deducted from the amount of excise duty due in the case of products containing tobacco, intended for inhalation without combustion. ❖ Failure to comply with the marking obligations is punishable by a fine and in some cases by the confiscation of the products or the sums resulting from their sale, as the case may be. If the quantitative limit of 7 kg of tobacco intended for inhalation without combustion is exceeded, the act constitutes an offense and is punishable by imprisonment from 2 to 7 years. ❖ Delivery of alcohol and alcoholic beverages from fiscal warehouses or reception points to buyers, legal entities, without holding the payment document attesting the payment to the state budget of the excise duty value constitutes an offense and is punishable by imprisonment from 2 to 7 years.
<p>Key-words:</p> <ul style="list-style-type: none"> RO e-Invoice Fines 	<p>Fines in the case of RO e-Invoice (OUG 30/2024)</p> <ul style="list-style-type: none"> ❖ The fine for non-compliance with the obligation to transmit invoices issued in the RO e-Invoice system applies to one or more invoices whose deadline for transmission to the national electronic invoice system RO e-Invoice falls within a calendar month. ❖ The penalty-free period for non-compliance with RO e-Invoice system obligations is extended from March 31 to May 31, 2024, inclusive.
<p>Key-words:</p> <ul style="list-style-type: none"> Minimum tax 	<p>Minimum tax, related companies and VAT exemptions (OUG 31/2024)</p> <ul style="list-style-type: none"> ❖ Energy sector operators are not subject to the minimum turnover tax or the additional tax if in the previous year they obtained income from the distribution/supply/transport of electricity and natural gas of over 95% of

<ul style="list-style-type: none"> • Microenterprises 	<p>their total income. <i>These provisions apply as of fiscal year 2024/amended fiscal year starting in 2024.</i></p>
<ul style="list-style-type: none"> • Related businesses 	<p>❖ In order to qualify for the micro-enterprise income tax regime, the limit on revenues of 500,000 euros takes into account the revenues of the Romanian legal entity, together with the revenues of related companies.</p>
<ul style="list-style-type: none"> • 25% 	<p>❖ The term "related companies" means a direct or indirect holding of over 25% of the value/number of shares or voting rights or the right to appoint or dismiss the manager/majority of the members of the board of directors, management or supervisory board, and also includes the income obtained by shareholders/partners who also carry out economic activities through a natural person authorized/individual enterprise/family enterprise/other form of organization of an economic activity, without legal personality, authorized under the laws in force. <i>This provision applies, including for the classification as a micro-enterprise in fiscal year 2024.</i></p>
<ul style="list-style-type: none"> • Right to appoint/revoke 	
<ul style="list-style-type: none"> • PFA 	
<ul style="list-style-type: none"> • VAT exemption 	<p>❖ The VAT exemption for the construction, rehabilitation and modernization of hospital units, as well as for the supply of medical equipment, appliances, devices, articles, accessories and protective equipment, materials and sanitary consumables applies in the following situations:</p>
<ul style="list-style-type: none"> • Hospital facilities 	<ul style="list-style-type: none"> – if the services/goods purchased by the non-profit entities are made available free of charge to the hospital units in the public state network or are intended for the hospital units owned and operated by the non-profit entities;
<ul style="list-style-type: none"> • Medical equipment 	<ul style="list-style-type: none"> – the services/goods are provided/delivered to companies wholly owned by non-profit entities registered in the Public Register organized by ANAF and are made available free of charge to the hospital units in the public state network or are intended for the hospital units owned and operated by these companies.
<ul style="list-style-type: none"> • Nonprofit entities 	
<ul style="list-style-type: none"> • Exemption by restitution 	<p>❖ If the conditions for applying the VAT exemption are no longer met, the companies wholly owned by non-profit entities registered in the Public Register organized by ANAF owe VAT from the date on which they benefited from the exemption by refunding it.</p>
<ul style="list-style-type: none"> • Exemption without right to deduct 	<p>❖ This exemption is non-deductible (<i>VAT on purchases of goods/services made by companies wholly owned by non-profit entities registered in the Public Register organized by ANAF is not deductible</i>).</p>

Key-words:

- Delivery of energy products
- Bioethanol

Modifications to the Methodological Norms for the Application of the Fiscal Code in Matters of VAT and Excise Duties (Decision 451/2024)

- ❖ The provisions regarding the documents on the basis of which energy products are delivered from fiscal warehouses or from the places where they have been received by registered recipients are eliminated.
- ❖ New provisions are introduced regarding the establishment of the minimum guarantee for authorized warehouse keepers who produce bioethanol within the energy products production warehouse.

<ul style="list-style-type: none"> • Bookmarks • Destruction • Export/intra-Community delivery of excisable products • Electronic cigarettes • Stamps • Forms 	<ul style="list-style-type: none"> ❖ The definition of bioethanol is modified to mean that it can be produced both in fiscal warehouses for the production of ethyl alcohol and in fiscal warehouses for the production of energy products, and the obligations applicable to authorized warehouse keepers who are authorized to produce bioethanol are introduced. ❖ The provision that the destruction of unused markings is carried out under fiscal supervision (<i>destruction is carried out with the approval of the territorial customs authority and under customs supervision</i>) is eliminated. ❖ In the case of export or intra-Community supply of excise goods marked with excise stamps, the territorial customs authority shall designate a representative to supervise the process-verbal of detachment of the markings. ❖ Products containing tobacco, intended for inhalation without combustion, which are subject to marking, which originate from domestic production and are intended for export or delivery to another Member State or which originate from import, as well as those in transit or temporary import, are not covered by the marking system. ❖ Rules are introduced for the application of the provisions concerning the obligation to mark products containing tobacco, intended for inhalation without combustion, concerning the place and time of application of the stamps on the products, the elements inscribed on the stamps, the procedure for ordering the stamps and other provisions concerning the use of the stamps. ❖ The following forms are replaced: <ul style="list-style-type: none"> – Administrative accompanying document; – Administrative accompanying document in the reserve procedure; – Order form for stamps; – Application for the registration of economic operators, traders of markers and dyes provided for in art. 426 and 429 of the Fiscal Code.
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<p>Key-words:</p> <ul style="list-style-type: none"> • Receipt • Pre-filled VAT statement • RO e-Transport 	<p>Amendments to RO e-Transport and RO e-Cash Register systems, non-taxable income, excise duties on electronic cigarettes and luxury building tax (OUG 43/2024)</p> <p>RO e-Cash Register electronic devices</p> <ul style="list-style-type: none"> ❖ Fiscal electronic cash registers will be able to transmit to the national IT system for monitoring and monitoring tax data and other data and information from the fiscal receipt and the daily fiscal report Z, which will be established by Government Decision, considering that certain information such as the taxpayer's fiscal identification code is necessary to generate the pre-filled VAT return. <p>RO e-Transport</p> <ul style="list-style-type: none"> ❖ The obligation to declare data in the RO e-Transport System for international transport of goods will also apply to:
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<ul style="list-style-type: none"> • International transport 	<ul style="list-style-type: none"> – Romanian service providers, in the case of non-transfers of goods unloaded in Romania and for goods resulting from re-shipment to another state;
<ul style="list-style-type: none"> • Users 	<ul style="list-style-type: none"> – Romanian beneficiaries, for non-transfers of goods shipped from Romania and for goods resulting from re-shipment to Romania;
<ul style="list-style-type: none"> • Confiscation of assets 	<ul style="list-style-type: none"> – Romanian clients, in the case of the customer's stock regime, if Romania is the member state of destination of the goods;
<ul style="list-style-type: none"> • Suspension of excise duties 	<ul style="list-style-type: none"> – Romanian suppliers, in the case of the customer's stock regime, if Romania is the member state of dispatch/transport of the goods.
<ul style="list-style-type: none"> • Sanctions 	<ul style="list-style-type: none"> ❖ Goods will not be confiscated during subsequent checks after the completion of road transport of goods if they have been recorded in the supporting documents that form the basis of accounting records, as well as in the users' accounting records, as the case may be, for the period to which the respective operations relate.
	<ul style="list-style-type: none"> ❖ The obligation to report data in the RO e-Transport system does not apply to the transport of excise goods that circulate under excise suspension or with excise duties paid in the member state of dispatch and the transport of goods by postal service providers in postal parcels.
	<ul style="list-style-type: none"> ❖ <i>The sanctions applicable in case of non-compliance with the obligations regarding the RO e-Transport system apply to acts committed and found starting from July 1, 2024.</i>
	<p>Non-taxable income</p>
<ul style="list-style-type: none"> • Receivables adjustments 	<ul style="list-style-type: none"> ❖ For the purposes of calculating corporate income tax, the reversal of adjustments to equity claims arising from transactions related to subscribed and unpaid share capital, recorded as financial assets in accordance with accounting regulations compliant with IFRS applicable to credit institutions, will be considered non-taxable income.
<ul style="list-style-type: none"> • Credit institutions 	<ul style="list-style-type: none"> ❖ <i>These provisions apply to the calculation of corporate income tax starting with fiscal year 2024.</i>
	<p>Non-harmonised excise duties</p>
<ul style="list-style-type: none"> • Nicotine product 	<ul style="list-style-type: none"> ❖ Excise duty will also be payable on non-tobacco nicotine products intended for oral consumption, presented in the form of powder or particles or a combination thereof.
	<ul style="list-style-type: none"> ❖ The excise duty rate applies to the quantity of solid substrate containing nicotine.
	<ul style="list-style-type: none"> ❖ Economic operators who produce, acquire from other EU Member States or import such products must be authorized by the competent authority.
<ul style="list-style-type: none"> • Non-harmonised excise duties 	<ul style="list-style-type: none"> ❖ For such products in stock on June 1, 2024, the taxable event and the due date occur on the date of sale on the domestic market.
	<ul style="list-style-type: none"> ❖ <i>These provisions enter into force on June 1, 2024.</i>
	<p>Luxury building tax</p>

<ul style="list-style-type: none"> • Enforceability 	❖ The local tax authority will notify taxpayers of the luxury building tax for which it has determined a taxable value of more than 2,500,000 lei, by May 30 of the year for which the special tax on high-value real estate and movable property is due.
<ul style="list-style-type: none"> • Luxury tax 	
<ul style="list-style-type: none"> • Notice 	❖ The local tax authority that has determined the respective taxable value shall also transmit to the central tax authority in whose area of jurisdiction the taxpayer is domiciled information on the established taxable value.
<ul style="list-style-type: none"> • Taxable value 	

Key-words: <ul style="list-style-type: none"> • International treaties • Conventions to avoid double taxation 	Entry into force of double taxation treaties (Order 470/2024) <ul style="list-style-type: none"> ❖ As a result of meeting the conditions for entry into force, a series of international treaties entered into force, among which we mention: <ul style="list-style-type: none"> – Protocol amending the Convention between the Government of Romania and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (<i>October 16, 2023</i>), – Convention between Romania and the Principality of Liechtenstein for the elimination of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion and avoidance of taxes (<i>February 29, 2024</i>)
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Key-words: <ul style="list-style-type: none"> • Local taxes and fees • Tax reductions 	Property tax reductions for blood donation (Law 74/2024) <ul style="list-style-type: none"> ❖ Local councils will be able to decide to grant a percentage reduction of the building/land tax for natural persons who own a building/land located in Romania and who provide proof of at least three blood donations during a calendar year. ❖ The discount can be combined with the bonus granted for the advance payment of the tax/land tax and is applied starting from the date of January 1 of the year following the one in which the person submits the supporting documents.
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Key-words: <ul style="list-style-type: none"> • Intangible assets • Listed entities • Administrator report 	Introduction of sustainability reporting requirement for financial investment services companies (Norm 4/2024) <ul style="list-style-type: none"> ❖ The obligation is introduced for large, medium and small entities, with the exception of micro-entities, which have securities listed for trading on a regulated market, to report information on the main intangible assets and to explain to what extent their business model depends on these assets and how they contribute to the creation of value for the entity. ❖ Large, medium and small entities, with the exception of micro-entities, whose securities are admitted for trading on a regulated market, include in the management report the information necessary to understand the entity's impact on sustainability aspects and the information necessary
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- Sustainability aspects

to understand how sustainability aspects affect the development, performance and position of the entity (sustainability reporting).

- ❖ You can find more details about the sustainability reporting obligation in our January 2024 newsletter which can be accessed [here](#).

Key-words:

- Specific turnover tax
- Indicators

Changes in the specific turnover tax (Order 643/2024)

- ❖ The provision is removed according to which, for the determination of the specific tax, in the case of taxpayers who carry out both activities corresponding to CAEN codes subject to additional tax, and activities according to CAEN codes 3512 - "Transport of electricity", 3513 - "Distribution of electricity" and 3514 - "Electricity sales", the indicators of the formula for calculating the specific turnover tax do not include the elements related to these activities.

Key-words:

- Medical leaves
- Indemnities
- CASS

Exception from payment of CASS for medical leave (OUG 34/2024)

- ❖ Individuals on medical leave under Government Emergency Ordinance No. 158/2005, for whom benefits are not included in the categories of income subject to health insurance contributions, are exempt from paying CASS.
- ❖ Health insurance benefits granted under Government Emergency Ordinance No. 158/2005 related to medical leave for benefit codes 01, 07, and 10 are subject to CASS.
- ❖ *This provision also applies to benefits for medical leave periods that end after the effective date of this emergency ordinance.*

Key-words:

- Cancellation of tax obligations
- VAT differences

Approval of the procedure for canceling the VAT differences established for agricultural cooperatives (Order 748/2024)

- ❖ The Procedure regarding the preparation and transmission by the fiscal inspection body of the list of fiscal obligations that may be subject to cancellation is approved, as well as for the cancellation of fiscal obligations that may be subject to the facility provided for in art. II from Law no. 10/2024.
- ❖ The procedures apply to VAT differences and related accessory tax obligations established by the tax authority through assessment notices issued and communicated to agricultural cooperatives. These differences represent VAT related to the acquisition of agricultural machinery for which the cooperatives have exercised their right to deduct.

Key-words:

- RO e-Transport
- NAFA Guide

Publication of the RO e-Transport system Guide (MF Press Release)

- ❖ The National Agency for Fiscal Administration (NAFA) has published the RO e-Transport System Guide to inform all taxpayers who carry out national transports with high fiscal risk and international transports.
- ❖ The guide is updated with information that also covers international road transport of goods.

Key-words:

- Income from rents
- Tax registration

Publication of the rental income taxation Guide (ANAF Communiqué 395/2024)

- ❖ The National Agency for Fiscal Administration (NAFA) has published an informative material on its website, under the section "Taxpayer Assistance/Services Offered to Taxpayers," regarding the tax treatment applicable to income obtained by individuals from the rental and subletting of movable and immovable property from their personal assets.
- ❖ The guide contains information on the definition of income from the transfer of the use of goods, the rental contract and its tax registration, the health insurance contribution (CASS), the methods of payment of the tax and the health insurance contribution, as well as VAT and penalties.

Key-words:

- Beauty/body care
- Taxation
- Authorization

Publication of the beauty and body care activity taxation Guide (ANAF Communiqué 396/2024)

- ❖ The National Agency for Fiscal Administration (ANAF) has published the Guide on the tax treatment applicable to income obtained by individuals from the provision of beauty and body care services on the agency's website.
- ❖ The guide is primarily intended for individuals who generate or intend to generate income from the provision of beauty and body care services in 2024, either individually or in an association, representing taxable income from independent activities.
- ❖ In addition to the guide, ANAF has also published a leaflet on its website on starting a business in the beauty industry. This leaflet provides guidance to taxpayers on the authorization process and their tax obligations.

Key-words:

- Commercial vending machines
- Tax electronic cash registers

Mandatory use of EFM at vending machines (ANAF Communiqué 346/2024)

- ❖ ANAF reiterates that economic operators who make deliveries of goods or provide services through vending machines that operate on the basis of card payments, as well as banknote or coin acceptors, are obliged to equip them with electronic fiscal cash registers (EFM).
- ❖ Starting from **October 1, 2024**, economic operators who do not comply with the obligation **to equip vending machines with EFM** for transmitting fiscal data to the ANAF IT system will be sanctioned with a fine, confiscation of unjustified amounts, or suspension of activity.

Key-words:

- Electronic cigarettes

Clarifications on the excise duty calculation mechanism for electronic cigarettes (MF Response 1156/2024)

- ❖ The Chamber of Fiscal Consultants (CCF) sent a request to the Ministry of Finance proposing a change in the excise duty calculation mechanism for heated tobacco products and electronic cigarettes. The proposal aimed to

- Excise duty calculation

link the excise duty to both the nicotine or nicotine substitute content and the nicotine concentration.

- ❖ In response to the CCF's request, the Ministry of Finance stated that due to technological advancements and the diversification of substitutes, the scope of products subject to non-harmonized excise duties has been expanded to include all such products, regardless of their ingredients.

Key-words:

- Tax forms
- 101
- Notice of compliance
- 112
- Early education

Updating some tax reporting forms (Order 779/2024)

- ❖ The forms 101 "Profit tax declaration" and 120 "Excise tax return", 301 "Special value added tax return", 307 "Declaration regarding the amounts resulting from the adjustment/correction of adjustments/regularization of value added tax" are being updated. 311 "Declaration regarding the value added tax collected due by taxable persons whose registration code for value added tax purposes has been canceled according to art. 316 paragraph (11) letter a) -e), letter g) or letter h) of Law no. 227/2015 on the Fiscal Code", "Request for the correction of material errors in the value added tax statement", as well as form 112 "Declaration regarding the payment obligations of social contributions, income tax and the nominal record of insured persons".
- ❖ In the forms thus modified, a new box is added, "Corrective declaration as a result of a notification of compliance", which is checked in the situation where the rectification of previously declared data is carried out as a result of a compliance notice received from the tax authority.
- ❖ The new form 112 "Declaration regarding obligations to pay social contributions, income tax and the nominal record of insured persons" also incorporates the changes made by GEO no. 115/2023 regarding the amount of 200 lei from the non-taxable minimum wage, the withholding of CASS at source in the case of income from leases, from associations with legal entities and from intellectual property rights, the amounts borne by the employer for placing the children of its own employees in the units of early education, CASS owed by natural persons who have suspended employment and benefit from social health insurance benefits.

Key-words:

- Payment service providers
- Records
- Form 396

Approval of Form (396) "Informative Declaration on Cross-Border Payments Made by Payment Service Providers" (Order 825/2024)

- ❖ In the situation where Romania is the Member State of origin or the host Member State, the payment service providers who have the obligation to keep records of the beneficiaries of the payments and of the payments, will submit form (396) "Informative declaration regarding cross-border payments made by the providers of payment services".
- ❖ Payment service providers must file the form electronically by the end of the month following the calendar quarter to which the information relates.
- ❖ Payment service providers can correct erroneous information by filing a new form (396) no later than the end of the 5-year data retention period.

❖ *These provisions apply to cross-border payments made starting from the first quarter of 2024.*

Key-words:

- Associations
- Foundations

Publication of the associations, foundations, and federations Guide (ANAF Communiqué 437/2024)

- ❖ ANAF published the Guide to associations, foundations and federations, private legal entities without patrimonial purpose, on the institution's portal.
- ❖ The guide provides information on the establishment of associations, foundations and federations, tax registration, profit tax, other declaration obligations or the way to interact with ANAF.

Other news of interest

- Cultural tickets

Updating the indexing of cultural vouchers for the first semester of 2024 (Order 410/2707/2024)

- ❖ For the first semester of 2024, the value of the amount granted monthly, respectively occasionally in the form of **cultural vouchers**, is a maximum of 210 lei/month, respectively a maximum of 430 lei/event. This value also applies to the months of August and September 2024.

- Valuable tickets

Issuance of vouchers and holiday vouchers through a virtual tool (Law 87/2024)

- ❖ Meal vouchers, gift vouchers, nursery vouchers, cultural vouchers and holiday vouchers can be issued on an electronic medium which can be any physical device or virtual instrument that can be used by its beneficiary to carry out operations with the vouchers.
- ❖ Employers, together with the legally constituted trade union organizations or, as the case may be, with the representatives of the employees, must establish by mutual agreement the method of awarding, respectively through a physical device or a virtual instrument.
- ❖ The electronic holiday voucher can also be used for online payment.

- Holiday vouchers

- Electronic support

Changes regarding the inclusion in the category of large and medium taxpayers (Order 665/2024)

- Large taxpayers
- Medium taxpayers

- ❖ Taxpayers who meet the specific criterion of carried out activity and the investment criterion, as well as those established in descending order according to the basic criterion (aggregate value criterion) are selected within a maximum number of 2,000 taxpayers (previously max. 3,000 taxpayers).
- ❖ Medium taxpayers will be selected within a maximum number of 25,000 taxpayers (previously max. 20,000 taxpayers).

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

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.



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