

# Fiscal news of June



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## Fiscal news of June

### Amendments in brief:

**Mandatory use of RO e-Invoice for B2C transactions** –The RO e-Invoice system is now mandatory for business-to-consumer (B2C) transactions. This requirement was established by Emergency Ordinance No. 69/2024, which amends and supplements various legislative acts concerning the management and implementation of the national electronic invoicing system, RO e-Invoice, and fiscal electronic cash registers. This ordinance was published on June 21, 2024, in the Official Gazette No. 582.

**QR Code on fiscal receipts and other fiscal measures** –Emergency Ordinance No. 69/2024 also introduces the requirement for QR codes on fiscal receipts and includes other fiscal measures. This ordinance was published on June 21, 2024, in the Official Gazette No. 582.

**Implementation of pre-filled VAT returns via RO e-VAT** – Emergency Ordinance No. 70/2024 establishes measures for the implementation and use of pre-filled VAT returns through the RO e-TVA system. It also outlines the utilization of data and information through a specific governance system and includes other fiscal measures. This ordinance was published on June 21, 2024, in the Official Gazette No. 582.

**Authorization requirement for selling nicotine products** –Government Decision No. 571/2024 mandates authorization for the sale of nicotine products. This decision amends the Methodological Norms for the application of Law No. 227/2015 on the Fiscal Code, approved by Government Decision No. 1/2016. It was published on May 30, 2024, in the Official Gazette No. 504.

**Stricter conditions for moving excise goods** – Government Decision No. 571/2024 mandates authorization for the sale of nicotine products. This decision amends the Methodological Norms for the application of Law No. 227/2015 on the Fiscal Code, approved by Government Decision No. 1/2016. It was published on May 30, 2024, in the Official Gazette No. 504.

**Increase in tax-exempt salary threshold** - Emergency Ordinance No. 59/2024 also increases the value of tax-exempt amounts in salaries. This amendment was published on June 7, 2024, in the Official Gazette No. 534.

**Update of the RO e-Invoice system guide** - The Ministry of Finance announced an update to the guide on the RO e-Factura system, published on the institution's portal on June 14, 2024.

**Introduction of accounting accounts for minimum tax turnover** - Order No. 981, issued on June 3, 2024, by the Minister of Finance, introduces new accounting accounts for recording certain taxes,

including the minimum turnover tax. This order was published on June 10, 2024, in the Official Gazette No. 539.

**Clarification on the definition of "Linked enterprises"** – The Ministry of Finance provided a response to CCF Address No. 738868/2024 on June 21, 2024, addressing major difficulties in understanding and applying the new conditions for qualifying as a microenterprise, effective from January 1, 2024.

**Building tax exemptions for historical monuments under rehabilitation** – Law No. 192, which amends paragraph (1) of Article 456 of Law No. 227/2015 on the Fiscal Code, provides building tax exemptions for historical monuments during rehabilitation works. This law was published on June 20, 2024, in the Official Gazette No. 576.

**VAT Regime for the deposit-return system and other fiscal changes** –Emergency Ordinance No. 78/2024 amends and supplements Law No. 227/2015 on the Fiscal Code and regulates certain fiscal-budgetary measures. This ordinance was published on June 26, 2024, in the Official Gazette No. 596.

**Updating the procedure for using the RO e-Transport System** – Order No. 1,337/1,268/2024 approves the Procedure for the use and operation of the national system for monitoring goods transport, RO e-Transport. This order was published on June 27, 2024, in the Official Gazette No. 597.

**New conditions for VAT exemption for hospital services and goods** – Law No. 204/2024, which approves Emergency Ordinance No. 31/2024 regarding fiscal-budgetary measures and amendments to various legislative acts, establishes new conditions for VAT exemption for services and goods intended for hospital units. This law was published on June 30, 2024, in the Official Gazette No. 600.

**Official determination of VAT for inactive taxpayers or those with canceled VAT codes** – Order No. 1399/2024 approves the Procedure for the official determination of VAT owed by taxable persons as specified in Article 11 paragraphs (6) and (8) of Law No. 227/2015 on the Fiscal Code. This order includes the model and content of related forms and was published on June 28, 2024, in the Official Gazette No. 605.

**Other changes in e-Transport, e-VAT and e-Invoice System** –Emergency Ordinance No. 87/2024 amends various legislative acts in the areas of e-Transport, e-TVA, and e-Invoice systems, and establishes certain fiscal-budgetary measures. This ordinance was published on June 28, 2024, in the Official Gazette No. 608.

#### **Other news of interest:**

**Approval of the procedure for issuing certificates** – Order No. 1,048/2024 from the President of the National Agency for Fiscal Administration approves the procedure for issuing certificates by the central fiscal authority for individuals. This order was published on June 6, 2024, in the Official Gazette No. 527.

**Updating Form 100** – Order No. 1332 from the President of the National Agency for Fiscal Administration amends Order No. 587/2016, approving the model and content of forms used for declaring taxes and levies assessed by self-assessment or withholding. This update was published on June 25, 2024, in the Official Gazette No. 585.

**Combating illicit activities related to customs valuation** – Emergency Ordinance No. 76/2024 introduces measures to strengthen the institutional capacity of the Romanian Customs Authority, reorganize its activities, and amend various legislative acts. This ordinance was published on June 26, 2024, in the Official Gazette No. 596.

**Updating Form 120** – Order No. 1330/2024 approves the model, content, and instructions for completing Form 120, "Excise Tax Return." This order was published on June 28, 2024, in the Official Gazette No. 606.

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## Amendments in detail:

Cuvinte cheie:		RO e-Invoice becomes mandatory for B2C transactions (OUG 69/2024, amended by OUG 87/2024)
• RO e-Invoice	❖	Timeline for Issuing Invoices in the RO e-Invoice System for B2C Transactions: <ul style="list-style-type: none"> <li>• Optional Period: From July 1, 2024, to December 31, 2024.</li> <li>• Mandatory: Starting January 1, 2025.</li> </ul>
• B2C	❖	his timeline applies to economic operators - taxable persons established in Romania, regardless of their VAT registration status, for goods deliveries and services performed in Romania.
• 2025	❖	Does not apply to simplified invoices (fiscal receipts).
• Fiscal receipts	❖	Invoices issued to recipients must comply with the provisions of the Fiscal Code.
• Personal identification number	❖	For B2C transactions, the individual identifies themselves with the supplier/provider using their personal identification number.
• RO e-Invoice enforced executions	❖	The obligation to use the RO e-Invoice system also applies to bailiffs, enforcement bodies, and the National Agency for the Administration of Seized Assets, who issue invoices on behalf of and for suppliers - taxable persons established in Romania, regardless of their VAT registration status. The respective provisions do not apply to these suppliers.
• Exemptions	❖	A specific registry, the RO e-Invoice Enforcement Registry, is organized for this purpose.
• Auto invoices	❖	The use of the RO e-Factura system is not mandatory for invoices issued for operations outside the scope of VAT or for amounts not included in the VAT tax base, where there is no obligation to issue an invoice.
• Diplomatic missions	❖	Self-invoices issued for goods deliveries or services provided to oneself are considered B2B transactions.
	❖	Use of the RO e-Invoice system is not mandatory for operations performed by diplomatic missions and other diplomatic entities, the European Community, the European Commission, and other European and international organizations, as well as the armed forces of member states and other NATO countries, <b>but it is optional</b> .
	❖	Until July 1, 2025, it is not mandatory to use the RO e-Invoice national system for goods deliveries/services performed by cultural institutes/centers of other countries operating in Romania under intergovernmental agreements.
	❖	Economic operators established in Romania delivering goods/providing services to these entities are not required to transmit issued invoices through the RO e-Invoice national system unless these entities have opted to use the system.

<ul style="list-style-type: none"> <li>• Associations/ Foundations</li> <li>• Agricultors</li> <li>• Optional RO e- Invoice</li> <li>• Mandatory RO e- Invoice</li> <li>• Unsettled persons</li> </ul>	<ul style="list-style-type: none"> <li>❖ Associations and foundations not registered for VAT purposes are exempt from using the RO e-Invoice system for invoices issued between July 1, 2024, and June 30, 2025. These entities may use the system optionally. <b>Mandatory registration in the RO e-Invoice Registry must be completed by July 1, 2025.</b> Economic operators in Romania transacting with these associations/foundations are not required to send invoices through the national RO e-Factura system unless these entities are registered in the optional or mandatory RO e-Invoice Registry as of July 1, 2025.</li> <li>❖ A similar exemption applies to individual farmers who use the special scheme for farmers and the economic operators transacting with them.</li> <li>❖ If beneficiaries do not receive the invoice within the legal period of 5 days for goods deliveries/services where payment is made at the time of delivery/performance, they can notify the competent tax authorities.</li> <li>❖ Starting July 1, 2024, the obligation to transmit invoices through the RO e-Factura system does not apply to non-established taxable persons registered for VAT purposes in Romania, if they have opted to use the national RO e-Invoice system.</li> </ul>
<p><b>Key-words:</b></p> <ul style="list-style-type: none"> <li>• QR Code</li> <li>• Mandatory elements of tax receipts</li> <li>• 2 years</li> <li>• Restructuring</li> <li>• Excise duties</li> </ul>	<p><b>QR Code on fiscal receipts and other fiscal measures (OUG 69/2024, amended by OUG 87/2024)</b></p> <ul style="list-style-type: none"> <li>❖ The option to include the date and time of issuance, the identification number of the fiscal receipt, and the fiscal series of the electronic fiscal marking device in the form of a QR code is introduced.</li> <li>❖ Users of electronic fiscal marking devices that cannot print the date and time of issuance, the identification number of the fiscal receipt, and the fiscal series of the electronic fiscal marking device in the form of a QR code have 2 years to comply with the provisions of Government Emergency Ordinance No. 28/1999, as republished and subsequently amended.</li> <li>❖ Excise tax obligations cannot be subject to restructuring as provided by Ordinance No. 6/2019 regarding the establishment of fiscal facilities.</li> <li>❖ Excise tax obligations that remain unpaid at the date of the communication of the payment facilitation decision, and which are not subject to payment facilitation, must be paid within a maximum of 30 days from the date of communication of this decision to maintain the validity of the payment facilitation.</li> <li>❖ Penalties applied for late payment of the installment under the payment facilitation scheme and for budgetary obligation differences marked and remaining unpaid after settling VAT refund requests with a negative amount option are included in the payment facilitation if modification of the</li> </ul>

- Penalties

facilitation is requested, without postponing payment for exemption purposes.

#### Key-words:

- RO e-VAT
- Pre-filled expense account
- August 1, 2024
- By the 5th of the following month
- Significant discrepancies
- RO e-VAT Compliance Notification
- Sanctions
- Fiscal risk
- Risk of improper VAT refund

#### Implementation of pre-filled VAT return RO e-VAT (OUG 70/2024, amended by OUG 87/2024)

- ❖ Introduction of Pre-filled VAT Return RO e-TVA: This return includes data and information on economic operations declared by taxable persons and transmitted to the IT systems of the Ministry of Finance and the National Agency for Fiscal Administration (ANAF), such as RO e-Factura, RO e-Transport, RO e-Sigiliu, RO e-SAF-T, RO e-Cash Registers, the integrated customs IT system, and other proprietary IT systems of the Ministry of Finance.
- ❖ The pre-filled RO e-TVA return is implemented starting **August 1, 2024**, for operations conducted from July 1, 2024, by taxable persons registered for VAT purposes.
- ❖ The model and content of the pre-filled RO e-TVA return will be approved by an order of the president of ANAF within 10 days from the entry into force of the emergency ordinance.
- ❖ The model of the pre-filled RO e-TVA return can be modified and supplemented in certain situations as provided by the emergency ordinance.
- ❖ Taxable persons can electronically request reports on the data and information from the utilized data sources.
- ❖ The pre-filled RO e-TVA return is sent electronically to taxable persons registered for VAT for each reporting period **by the 5th of the month following the legal deadline for submitting the VAT return.**
- ❖ Upon receiving the pre-filled RO e-TVA return, taxable persons registered for VAT must verify the pre-filled data and information against the taxable operations conducted and their fiscal status.
- ❖ If significant discrepancies are identified between the pre-filled values and the values entered by the taxable person in the VAT return, ANAF will notify the taxable person electronically by the 5th of the month following the legal deadline for submitting the VAT return, using the electronic form **"RO e-VAT Compliance Notification."**
- ❖ The taxable person has **20 days from receiving the notification** to respond.
- ❖ If no response is provided, the taxable person may face a fine ranging from 1,000 lei to 10,000 lei, depending on their taxpayer category, increased fiscal risk, and the risk of being classified as improperly claiming VAT refunds.
- ❖ The sanctions come into effect on **January 1, 2025**, and for taxable persons applying the VAT on collection system from August 1, 2025.
- ❖ The deadline for submitting the summary statement 390 will be set by an order of the president of ANAF.



<ul style="list-style-type: none"> <li>Summary statement 390</li> </ul>	<ul style="list-style-type: none"> <li>The summary statement for June 2024 must be submitted to the competent tax authorities by July 25, 2024.</li> </ul>
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<p><b>Key-words:</b></p> <ul style="list-style-type: none"> <li>Authorization</li> <li>Nicotine products</li> </ul>	<p><b>Authorization requirement for commercialization of nicotine products (Decision 571/2024)</b></p> <ul style="list-style-type: none"> <li>The obligation to obtain authorization from the territorial customs authority also applies to economic operators that produce, acquire from other EU member states, or import nicotine products that do not contain tobacco, intended for oral consumption.</li> <li>The application for granting the authorization as an economic operator dealing with products subject to unharmonized excise duties is modified to include the aforementioned economic operators.</li> </ul>
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<p><b>Key-words:</b></p> <ul style="list-style-type: none"> <li>Moving from the warehouse</li> <li>Excisable products</li> <li>The registered recipient</li> <li>Payment of excise duties</li> <li>Waybill</li> </ul>	<p><b>Stricter conditions for the movement of excise goods (OUG 59/2024)</b></p> <ul style="list-style-type: none"> <li>The transportation of certain alcoholic beverages, ethyl alcohol, and specific energy products from fiscal warehouses or the recipient's location to other storage places can only be done upon proof of excise payment and must be accompanied by a delivery note stating "excise paid."</li> <li>For tobacco products, delivery from the recipient's location or movement to other storage places requires proof of excise payment and must be accompanied by the buyer's order or a delivery note stating "excise paid," as applicable.</li> <li>The requirement for registered recipients to store received products only in declared and authorized spaces for excise goods is removed, provided the direct delivery option is not used.</li> <li>Certified recipients wishing to distribute and wholesale alcoholic beverages, processed tobacco, and energy products (gasoline, diesel, kerosene, liquefied petroleum gas, and biofuels) are no longer required to register with the customs authority for the declared locations for receiving excise goods.</li> <li>These excise-related changes are effective from June 20, 2024.</li> </ul>
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<p><b>Key-words:</b></p> <ul style="list-style-type: none"> <li>Salary income</li> </ul>	<p><b>Increase in non-taxable salary amount (OUG 59/2024)</b></p> <ul style="list-style-type: none"> <li>The non-taxable monthly amount for salary and salary-equivalent income <b>has been increased to 300 lei/month</b> (previously 200 lei/month). This amount is <b>not subject to income tax and is excluded from the calculation base for mandatory social contributions.</b></li> </ul>
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<ul style="list-style-type: none"> <li>• Non-taxable amount</li> <li>• Minimum wage</li> </ul>	<ul style="list-style-type: none"> <li>❖ This benefit applies to employees working under a full-time individual employment contract at their primary place of employment, provided the following conditions are cumulatively met: <ul style="list-style-type: none"> <li>a) The gross basic monthly salary is equal to the national minimum gross salary.</li> <li>b) The total gross income from salary and salary-equivalent income does not exceed 4,000 lei.</li> </ul> </li> <li>❖ The new non-taxable amount of 300 lei/month is applicable starting with the salary and salary-equivalent income for July 2024.</li> </ul>
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<p><b>Key-words:</b></p> <ul style="list-style-type: none"> <li>• RO e-Invoice Guide</li> <li>• July 1, 2024</li> <li>• Sanctions</li> </ul>	<p><b>Update on RO e-Invoice system guide (MF Announcement)</b></p> <ul style="list-style-type: none"> <li>❖ ANAF has released the updated version of the Guide on the RO e-Invoice system, providing clarifications on obligations, applicable sanctions, usage methods, access, and the utilization of the free application.</li> <li>❖ The updated version now includes information regarding sanctions that will be imposed if invoices are not transmitted through the national RO e-Invoice system starting from July 1, 2024.</li> <li>❖ Effective July 1, 2024, public institutions are also required to accept electronic invoices for transactions other than those conducted in B2G relationships.</li> <li>❖ Information regarding user alerts via email has been removed from the guide.</li> </ul>
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<p><b>Key-words:</b></p> <ul style="list-style-type: none"> <li>• Accounting regulations</li> <li>• Minimum turnover tax</li> </ul>	<p><b>Introduction of accounting accounts for minimum tax on turnover (Order 981/2024)</b></p> <ul style="list-style-type: none"> <li>❖ Amendments have been made to the Accounting Regulations concerning individual annual financial statements, consolidated annual financial statements, and regulations compliant with International Financial Reporting Standards.</li> <li>❖ The following accounts are introduced in the general chart of accounts: 4417 – Minimum tax on turnover profit, 6351 – Expenses for additional tax in specific activity sectors, 697 – Expenses for profit tax under the minimum tax on turnover.</li> <li>❖ The functionality of accounts relating to liabilities to the state budget has been modified to include provisions for the minimum tax on turnover.</li> </ul>
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<p><b>Key-words:</b></p> <ul style="list-style-type: none"> <li>• Related businesses</li> </ul>	<p><b>Clarification of the definition of "Related enterprises" (CCF Address)</b></p> <ul style="list-style-type: none"> <li>❖ The Chamber of Tax Consultants (CCF) has addressed the Ministry of Finance regarding significant difficulties in understanding and applying the new criteria for classification under the microenterprise taxation regime, effective from January 1, 2024, particularly concerning the definition of "related enterprises."</li> </ul>
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<ul style="list-style-type: none"> <li>• Microenterprises</li> </ul>	<ul style="list-style-type: none"> <li>❖ In response to these concerns, the Ministry of Finance has implemented simplification changes concerning "related enterprises" for the application of the microenterprise income taxation regime through Emergency Government Ordinance no. 31/2024. Additionally, new rules will be introduced within the methodological norms for implementing the Fiscal Code, which are currently being finalized.</li> </ul>
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<b>Key-words:</b> <ul style="list-style-type: none"> <li>• Tax on buildings</li> <li>• Historical monuments</li> </ul>	<b>Exemptions from property tax for historical monument buildings during renovation works (Law 192/2024)</b> <ul style="list-style-type: none"> <li>❖ According to Law 192/2024, buildings classified as historical, architectural, or archaeological monuments are exempt from property tax during the renovation or rehabilitation works.</li> <li>❖ This exemption also applies to ongoing renovation or rehabilitation projects.</li> <li>❖ These provisions come into effect on January 1, 2025.</li> </ul>
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<b>Key-words:</b> <ul style="list-style-type: none"> <li>• VAT adjustment</li> <li>• Warranty-return system</li> <li>• VAT regime</li> <li>• Non-returnable packaging</li> <li>• Raw tobacco</li> </ul>	<b>VAT Regime applicable to the deposit-refund system and other VAT changes (OUG 78/2024)</b> <ul style="list-style-type: none"> <li>❖ The exemption from the obligation to adjust VAT for capital goods when the resulting adjustment amount is negligible has been removed.</li> <li>❖ The applicable VAT Regime is regulated in the case of the guarantee-return system for non-reusable primary packaging - SGR.</li> <li>❖ The warranty related to products in non-reusable primary packaging (SGR) charged by manufacturers, distributors, and traders within the SGR system is not considered a VAT taxable transaction.</li> <li>❖ Non-returned SGR packaging at the end of a calendar year is considered a supply of goods made by the SGR administrator.</li> <li>❖ The ordinance specifies the moment when the taxable event occurs for the aforementioned supply of goods, defines the basis of taxation, and determines the applicable VAT.</li> <li>❖ These provisions come into effect on January 1, 2025.</li> <li>❖ Unprocessed or partially processed tobacco can be sold to both a Romanian economic operator authorized as a warehouse keeper for processed tobacco production and to <b>units authorized as primary processors</b>.</li> <li>❖ Raw tobacco includes unprocessed leaf tobacco before it undergoes the fermentation process.</li> </ul>
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<b>Key-words:</b> <ul style="list-style-type: none"> <li>• RO e-Transport System</li> </ul>	<b>Update on the procedure for using the RO e-Transport system (Order 1.337/1.268/2024)</b> <ul style="list-style-type: none"> <li>❖ The Ministry has recently updated the procedure governing the use and operation of the national system for monitoring goods transport, known as RO e-Transport.</li> </ul>
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❖ This update reflects the latest changes introduced to the regulations concerning the obligations related to the RO e-Transport system.

**Key-words:**

- VAT exemption
- Hospital units
- Modernizing services
- Medical equipment

**New conditions for VAT exemption for goods and services destined for hospitals units (Law 204/2024)**

- ❖ The conditions for VAT exemption are modified for services related to the construction, rehabilitation, and modernization of hospital units, as well as for deliveries of medical equipment, devices, and other sanitary accessories intended for hospital units owned and operated by entities fully owned by nonprofit organizations. Additionally, a new condition is added that both the hospital units themselves and the shares owned by nonprofit entities within companies owning such hospital units must not be transferred to private entities for 20 years from the date the VAT exemption is applied. Moreover, any profit generated must be reinvested into the development of the respective hospital units or used to provide medical services free of charge to disadvantaged individuals.
- ❖ Amounts refunded from the state budget can be utilized by nonprofit entities or by companies fully owned by nonprofit entities to cover operating expenses of hospital units, not just for financing the purchase of goods and/or services eligible for VAT exemption.
- ❖ VAT is refunded, including for transactions where VAT liability arose before the law came into force, provided evidence is presented that they relate to ongoing investment projects at hospital units, and purchases were made during the period of these projects.

**Key-words:**

- VAT due
- Inactive taxpayers
- 311 statement
- Decision to impose

**Determination of VAT by default owed by inactive taxpayers or those whose VAT registration has been cancelled. (Order 1399/2024)**

- ❖ The Procedure for the official determination of VAT owed by inactive taxpayers or those whose VAT registration has been cancelled has been approved under Order 1399/2024.
- ❖ This procedure applies to taxpayers who fail to fulfill their obligation to submit Form (311) "Declaration regarding VAT collected due by taxable persons whose VAT registration has been cancelled according to Art. 316 para. (11) lit. a) -e), lit. g) or lit. h) of Law no. 227/2015 on the Fiscal Code."
- ❖ The specialized department notifies each taxable person listed in the Taxable Persons List who had the obligation to submit Form 311 but failed to do so, on a monthly basis.
- ❖ If applicable, for each month in which the taxable person was required to submit Form 311, a tax assessment decision is issued to determine the VAT owed, considering all invoices and/or Z reports issued in that month.
- ❖ The tax assessment decision is cancelled if the taxable person submits Form 311 for the VAT related to the month for which the tax assessment decision was issued, within 60 days.

- 60 days

#### Key-words:

- International transport of goods
- RO e-VAT
- RO e-Invoice
- Non-taxable amount

#### Other amendments in the e-Transport, e-VAT and e-Invoice (OUG 87/2024)

- ❖ The application of sanctions for non-compliance with the obligation to declare data related to international goods transport in the RO e-Transport System is postponed until January 1, 2025.
- ❖ regarding the RO e-VAT pre-completed return, established by Emergency Ordinance 70/2024 mentioned above, are modified.
- ❖ New measures instituted by Emergency Ordinance 70/2024 concerning the RO e-Invoice system mentioned above are modified.
- ❖ Starting from salaries and equivalent earnings in July 2024, in the gross income used to calculate the monthly threshold of 4,000 lei inclusive, applicable to the 300 lei non-taxable income from salaries and equivalent earnings, the value of meal tickets or meal allowances, as applicable, provided according to the law, for the period July-December 2024, is not included."

#### Other news of interest

- Certificate
- Individuals
- Release procedure
- 100 Form
- Customs value

#### Approval of the procedure for issuing certificates (Order 1048/2024)

- ❖ The procedure for issuing certificates by the central tax authority for individuals is approved.
- ❖ The procedure allows individuals to request certificates attesting their income earned during a fiscal year or a certificate attesting that the individual is not registered in the tax records, as applicable.
- ❖ The income certificate is issued by the central tax authority based on declarations submitted by individuals and/or third parties, or based on tax assessment decisions issued by the central tax authority.

#### Updating Form 100 (Order 1332/2024)

- ❖ Form 100 "Declaration of obligations to the state budget" is updated by introducing a new item in the list of obligations to the state budget, concerning excise duties for nicotine products that do not contain tobacco, intended for oral consumption, presented in powder or particle form or in any combination thereof, sold in portions packaged in sachets.

#### Combating illicit undervaluation activities in customs (OUG 76/2024)

- ❖ The Customs Authority organizes specific control activities conducted by customs inspectors to determine the customs value of imported goods. The aim is to establish the actual transaction value of imported goods, based on which import duties, as well as other taxes and fees owed to the public budget, will be determined.

- Illegal activities

- Excise statement

❖ The Authority submits an annual activity report to the Ministry of Finance regarding the specific control activities for determining the customs value of imported goods.

❖ Additionally, the Romanian Customs Authority, the National Company for the Management of Road Infrastructure, the Romanian Border Police, and the National Tax Administration Agency operate in an interconnected manner, exchanging data and information promptly on individuals transiting the border, the means of transport used, and the goods being transported.

#### Updating Form 120 (Order 1330/2024)

❖ Updating Form 120 "Excise Duty Return".



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



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