

Fiscal news of August



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Amendments in brief:

Introduction of the Consignment Note for Cash and Carry Trade Activities – Order No. 4048/2024 of the Minister of Finance, which supplements Order No. 2634/2015 of the Minister of Public Finance regarding financial-accounting documents, was published on August 1, 2024, in the Official Gazette No. 754.

The User Guide for the e-Transport Application has been published – The User Guide for the e-Transport Application, available on the portal www.anaf.ro in the section "Taxpayer Assistance / Services provided to taxpayers / Current Guides and other informative materials," was published on the NAFA portal on August 6, 2024 (click [here](#)).

Procedure for the Administration and Monitoring of Large and Medium-Sized Taxpayers – Order No. 3801/2024 of the President of NAFA, which supplements certain orders regarding the procedure for the administration and monitoring of large taxpayers and medium-sized taxpayers, was published on August 7, 2024, in the Official Gazette No. 771.

Establishment of the Submission Deadline for the Summary Statement 390 VIES – Order No. 6073/2024 of the President of NAFA, regarding the establishment of the submission deadline for the summary statement on intra-Community deliveries, acquisitions, and services (390 VIES), was published on August 7, 2024, in the Official Gazette No. 771.

Automatic Modification of Data in the Taxpayer/Payer Register – Order No. 3792/2024 of the President of NAFA, approving the procedure for the automatic modification of data in the Taxpayer/Payer Register, as well as the model and content of certain forms, was published on August 7, 2024, in the Official Gazette No. 774.

Changes to Tax Declaration Forms regarding Self-Assessed Taxes or Withholding Tax – Order No. 4875/2024 of the President of NAFA, regarding the amendment and supplementation of Order No. 587/2016 for the approval of the model and content of forms used for declaring taxes and duties established by self-assessment or withholding tax, was published on August 12, 2024, in the Official Gazette No. 791.

Brochure and Statement on the Special Tax on High-Value Goods Have Been Published – The brochure regarding the special tax on high-value immovable and movable goods (click [here](#)), as well as the Statement on the special tax on high-value immovable and movable goods (216 form – click [here](#)), were published on August 19, 2024.

Automatic Notification Mechanism for Non-Submission of the SAF-T Declaration – The NAFA communication regarding the implementation of an automatic notification mechanism for taxpayers who have omitted to submit or have incorrectly/incompletely submitted the D406 form – the Standard Audit File for Tax (SAF-T) was published on the institution's portal on August 21, 2024.

Clarifications Regarding Special Cases of Enforcement – Order No. 6138/2024 on establishing special cases of enforcement, as well as the structures authorized to carry out precautionary measures and enforcement procedures, was published on August 21, 2024, in the Official Gazette No. 833.

Update of Size Criteria for Reporting Entities – Order No. 4164/2024 of the Ministry of Finance regarding the update of the size criteria for entities that have the reporting obligation was published on August 23, 2024, in the Official Gazette No. 843.

New Measures to Combat Tax Evasion – The brochure on the updates introduced by Law No. 126/2024 concerning certain measures to strengthen the capacity to combat tax evasion, as well as for the amendment and completion of certain legislative acts regarding Law No. 241/2005 on preventing and combating tax evasion, was published on August 23, 2024, on the NAFA portal (click [here](#)).

Other news of interest:

Update of Form 112 Regarding Payment Obligations for Social Contributions and Income Tax – Order No. 3796/910/1216/2520 of the President of the National Agency for Fiscal Administration, the President of the National House of Public Pensions, the President of the National Health Insurance House, and the President of the National Agency for Employment, approving the model, content, submission method, and management of Form 112 "Declaration regarding payment obligations for social contributions, income tax, and nominal records of insured individuals," was published on August 5, 2024, in the Official Gazette No. 763.

State Aid Scheme for the Production of Electricity from Renewable Sources – Order No. 1120/2024 of the Minister of Energy, approving the State Aid Scheme in the form of agreements for difference to produce electricity from onshore wind and photovoltaic solar energy sources, was published on August 5, 2024, in the Official Gazette No. 762.

Amendments to the Financial Supervisory Authority Regulation for Central Counterparties – Regulation No. 10/2024 regarding the amendment of Article 4, Paragraph (6) of ASF Regulation No. 3/2013, concerning the authorization and operation of central counterparties, was published on August 20, 2024, in the Official Gazette No. 828.

Content

| | |
|--|---|
| Introduction of the Consignment Note for Cash and Carry Trade Activities (Order 4048/2024) | 4 |
| The User Guide for the e-Transport Application has been published (ANAF Communication) | 4 |
| Procedure for the Administration and Monitoring of Large and Medium-Sized Taxpayers (Order 3801/2024) | 4 |
| Establishment of the Submission Deadline for the Summary Statement 390 VIES (Order 6073/2024) . | 5 |
| Automatic Modification of Data in the Taxpayer/Payer Register (Order 3792/2024) | 5 |
| Changes to Tax Declaration Forms regarding Self-Assessed Taxes or Withholding Tax (Order 4875/2024) | 5 |
| Brochure and Statement on the Special Tax on High-Value Goods Have Been Published (NAFA Communication) | 6 |
| Automatic Notification Mechanism for Non-Submission of the SAF-T Declaration (NAFA Communication) | 6 |
| Clarifications Regarding Special Cases of Enforcement (Order no. 6138/2024) | 7 |
| Update of Size Criteria for Reporting Entities (Order 4164/2024) | 7 |
| Other news of interest | 9 |
| State Aid Scheme for the Production of Electricity from Renewable Sources (Order 1120/2024) | 9 |
| Amendments to the Financial Supervisory Authority Regulation for Central Counterparties (Regulation no. 10/2024) | 9 |

Amendments in detail:

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| <p>Key-words:</p> <ul style="list-style-type: none"> • Nomenclature of financial-accounting documents • Consignment Note • Cash and carry trade activity • Date of sending the invoice in the RO e-Factura system | <p>Introduction of the Consignment Note for Cash and Carry Trade Activities (Order 4048/2024)</p> <ul style="list-style-type: none"> ❖ A new document, the Consignment Note (Code CASH AND CARRY 14-3-6A), has been added under number 18[^]1 in the Nomenclature of Financial-Accounting Documents. The notice is prepared by entities engaging in cash and carry trade activities at the time of delivering products, goods, or other material assets from cash and carry stores, as well as in other situations specified in the entity's internal procedures. ❖ The Consignment Note (Code CASH AND CARRY 14-3-6A) serves the following purposes: <ul style="list-style-type: none"> – Document for accompanying goods during transport, if applicable; – Document that serves as the basis for issuing the invoice, when applicable; – Document for the receipt and write-off from inventory, if applicable; – Document for recording in the cash register and in accounting for cash receipts and payments, in which case the notice serves as a receipt. ❖ The notice is prepared by entities engaging in cash and carry trade activities at the delivery of products, goods, or other items, and in other situations established by the entity's own procedures, at the latest by the date of transmitting the invoice in the national system for electronic invoicing, RO e-Factura. |
| <p>Key-words:</p> <ul style="list-style-type: none"> • User guide • e-Transport application | <p>The User Guide for the e-Transport Application has been published (ANAF Communication)</p> <ul style="list-style-type: none"> ❖ The National Agency for Fiscal Administration (ANAF) has launched the User Guide for the e-Transport application on its portal, www.anaf.ro, in the Taxpayer Assistance section. ❖ Users must register to create a profile and access the application. During transport, the application automatically monitors and transmits the GPS location to ANAF. ❖ The e-Transport application is in the testing phase until August 31, 2024, during which users can familiarize themselves with it without the risk of penalties. |
| <p>Key-words:</p> <ul style="list-style-type: none"> • Large taxpayers • Erroneous payments | <p>Procedure for the Administration and Monitoring of Large and Medium-Sized Taxpayers (Order 3801/2024)</p> <ul style="list-style-type: none"> ❖ The obligation that the payment rules applicable to large taxpayers shall also apply to those who acquire or lose this status during the fiscal year is introduced. ❖ Additionally, erroneous payments made to treasuries will be automatically redirected for a period of three months after the change in administrative jurisdiction. |

Key-words:

- Summary statement
- The deadline of the 25th of the following month

Establishment of the Submission Deadline for the Summary Statement 390 VIES (Order 6073/2024)

- ❖ Considering the implementation of the prefilled e-VAT return, the summary statement for intra-Community deliveries, acquisitions, and services must be submitted by the 25th of the month following the month in which the tax became chargeable. This also applies by the 25th of the month following the month in which goods are dispatched or transported under the call-off stock arrangement, or when changes occur to the information provided.
- ❖ If the 25th is a non-working day, the statement must be submitted on the first working day following the 25th, inclusive.
- ❖ These provisions apply starting with the summary statement for July 2024.

Key-words:

- The procedure for the modification of data in the Taxpayer/Payer Register
- Forms approval

Automatic Modification of Data in the Taxpayer/Payer Register (Order 3792/2024)

- ❖ The Procedure for the Automatic Modification of Data in the Taxpayer/Payer Register is approved.
- ❖ The model and content of the following forms are approved:
 - a) "Notice Regarding the Automatic Modification of Data in the Taxpayer/Payer Register";
 - b) "Invitation to Exercise the Right to Be Heard, in the Event of Non-Attendance at the First Hearing Scheduled by the Tax Authority";
 - c) "Report on the Automatic Modification of Data in the Taxpayer/Payer Register";
 - d) "Decision on the Automatic Modification of Data in the Taxpayer/Payer Register (701)".

Key-words:

- The nomenclature of payment obligations to the state budget

Changes to Tax Declaration Forms regarding Self-Assessed Taxes or Withholding Tax (Order 4875/2024)

- ❖ Six new positions have been added after position 102 in the "Nomenclature of Payment Obligations to the State Budget," specifically positions 103–108:
 - 103 - Royalty established for the concessioned offshore wind perimeter;
 - 104 - Fee for the concessioned area of the constructed offshore wind perimeter and for the area occupied by underwater electric cables connecting to the network connection points outside the concessioned perimeter — for perimeters located outside internal maritime waters and the territorial sea;
 - 105 - Fee for the concessioned area of the constructed offshore wind perimeter — for perimeters located on the surface of assets managed by the National Administration "Romanian Waters";
 - 106 - Compensation due to the state budget for restrictions on property rights;

- Form 100

- Deadline of March 30th

- Deadline of March 31st

- 107 - Compensation paid for damages caused by the exercise of rights provided in Article 32, Paragraph (3) of Law No. 121/2024 on offshore wind energy, due to the state budget.
- 108 - Fee for the operation of the offshore wind perimeter.
- ❖ Regarding Form 100, it must be submitted:
 - Annually, by March 30th of each year for payment obligations representing: the royalty established for the concessioned offshore wind perimeter, the fee for the concessioned area of the constructed offshore wind perimeter and for the area occupied by underwater electric cables connecting to the network connection points outside the concessioned perimeter — for perimeters located outside internal maritime waters and the territorial sea, the fee for the concessioned area of the constructed offshore wind perimeter — for perimeters located on the surface of assets managed by the National Administration "Romanian Waters," and the fee for the operation of the offshore wind perimeter;
 - Annually, no later than March 31st of each year for payment obligations representing compensation due to the state budget for restrictions on property rights and compensation due to the state budget for damages caused by the exercise of property rights established by Law No. 121/2024 on offshore wind energy.

Key-words:

- Taxable value exceeding RON 2,500,000
- Purchase value exceeding RON 375,000
- 0.3% tax rate
- Deadline of September 30th
- Deadline of December 31st
- Form 216

Brochure and Statement on the Special Tax on High-Value Goods Have Been Published (NAFA Communication)

- ❖ Individuals and legal entities owning residential buildings in Romania with a taxable value exceeding RON 2,500,000 or automobiles with a purchase value exceeding RON 375,000 must file a tax declaration (Form 216) and calculate the tax by the specified deadlines (September 30th or December 31st).
- ❖ The tax is calculated by applying a rate of 0.3% to the difference between the taxable value of the building or the purchase value of the automobile and the non-taxable threshold (RON 2,500,000 for buildings and RON 375,000 for automobiles).
- ❖ The tax is due for the entire fiscal year and must be paid by September 30th or December 31st, depending on the type of taxable asset (buildings or automobiles).
- ❖ The tax declaration is made by completing and submitting Form 216, available on the NAFA portal.
- ❖ In case of errors, the declaration can be corrected by submitting an amended declaration.

Key-words:

- Obligation to submit D406
- Fines between RON 1,000

Automatic Notification Mechanism for Non-Submission of the SAF-T Declaration (NAFA Communication)

- ❖ NAFA has expanded its data analysis capacity for the information collected through the Standard Audit File for Tax (SAF-T) D406 and has implemented an automatic notification mechanism for taxpayers who omitted to comply with their legal filing obligations.

and RON 5,000, respectively between RON 500 and RON 1,500

- ❖ Failure to submit D406 on time results fines ranging from RON 1,000 to RON 5,000, while incorrect or incomplete submissions incur fines ranging from RON 500 to RON 1,500.

Key-words:

- Special enforcement cases
- The competent central tax authority
- Record of budget receivables

Clarifications Regarding Special Cases of Enforcement (Order no. 6138/2024)

- ❖ Enforcement actions can be initiated by:
 - final court rulings in criminal matters, which mandate the recovery of budgetary claims from debtors, whether individuals, legal entities, or any other entities;
 - documents issued in criminal matters by the courts, concerning the implementation by the enforcement authorities within the National Agency for Fiscal Administration (NAFA) of precautionary measures or, if applicable, the lifting of these measures;
 - orders from the president of NAFA, which direct the blocking of funds or economic resources owned, held, or controlled by individuals or legal entities identified as appointed persons or entities subject to international sanctions, according to the law;
 - other enforcement titles that establish interest, late fees, penalties, or other amounts, determined but not itemized by final court rulings, including those that establish the amount of enforcement costs, as well as those determining the amount representing the price difference and/or costs incurred for pursuing the asset.
- ❖ At the level of regional directorates of public finances, the Special Enforcement Cases Service/Department is responsible for implementing precautionary measures and conducting enforcement procedures in the cases mentioned above, except for the establishment of bank attachments and third-party attachments through electronic means, and final court rulings in criminal matters solely concerning the recovery of judicial expenses, which are managed by the competent central tax authorities administering budgetary claims.
- ❖ The organization of records for budgetary claims subject to the aforementioned special cases, as well as the issuance of decisions establishing ancillary tax obligations, including their settlement, is carried out by the central tax authority competent in taxpayer administration.

Key-words:

- Microentities

Update of Size Criteria for Reporting Entities (Order 4164/2024)

- ❖ The size criteria for reporting entities have been modified as follows:
 - For micro-entities (entities that, as of the balance sheet date, do not exceed at least two of the three criteria):
 - Total assets: RON 2,250,000 (compared to RON 1,500,000 mentioned previously);

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| • Small entities | <ul style="list-style-type: none"> ○ Net turnover: RON 4,500,000 (compared to RON 3,000,000 mentioned previously); ○ Average number of employees during the financial year: remains 10; |
| • Medium and large entities | <ul style="list-style-type: none"> – For small entities (entities that do not qualify as micro-entities and <u>do not exceed at least two</u> of the three criteria): <ul style="list-style-type: none"> ○ Total assets: RON 25,000,000 (compared to RON 17,500,000 mentioned previously); ○ Net turnover: RON 50,000,000 (compared to RON 35,000,000 mentioned previously); ○ Average number of employees during the financial year: remains 50; – For medium and large entities (entities that <u>exceed at least two</u> of the three criteria as of the balance sheet date): <ul style="list-style-type: none"> ○ Total assets: RON 25,000,000 (compared to RON 17,500,000 mentioned previously); ○ Net turnover: RON 50,000,000 (compared to RON 35,000,000 mentioned previously); ○ Average number of employees during the financial year: remains 50. |
| • Total assets | |
| • Net turnover | |
| • Group of companies | <ul style="list-style-type: none"> ❖ The size criteria for groups of companies have been adjusted as follows: <ul style="list-style-type: none"> ○ Total assets: RON 125,000,000 (compared to RON 105,000,000 mentioned previously); ○ Net turnover: RON 250,000,000 (compared to RON 210,000,000 mentioned previously); ○ Average number of employees during the financial year: remains 250. |
| • Financial statements | <ul style="list-style-type: none"> ❖ These provisions apply starting with the annual financial statements for the fiscal year 2024. ❖ Entities that have chosen a financial year different from the calendar year will apply these provisions starting with the annual financial statements for the chosen financial year that begins after January 1st, 2024. |

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| Key-words: | New Measures to Combat Tax Evasion (NAFA Communication) |
| • Withholding and non-payment of tax obligations | <ul style="list-style-type: none"> ❖ Withholding and non-payment of taxes and contributions within 60 days constitutes an infringement, punishable by prison from 1 to 5 years or a fine. ❖ Deliberately miscalculating taxes, fees, and contributions to obtain illegal refunds or compensations is punishable by prison from 3 to 10 years or a fine. Forming associations to commit such acts is punishable by prison from 5 to 15 years. |
| • 1 to 5 years imprisonment | <ul style="list-style-type: none"> ❖ Other infringement include: hiding assets, omission of accounting records, using false documents, abusing the national electronic invoicing system RO e-Factura, using electronic tax devices that are not connected to the national tax data monitoring system, etc. |
| • Fine | <ul style="list-style-type: none"> ❖ If the damage exceeds EUR 500,000, penalties are increased by 3 years. |

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| <ul style="list-style-type: none"> • Establishing tax obligations in bad faith • 3 to 10 years imprisonment • EUR 500,000 • EUR 1,000,000 • Damage fully covered | <ul style="list-style-type: none"> ❖ If the damage exceeds EUR 1,000,000, penalties are increased by 5 years. ❖ If the damage is fully covered, increased by 15%, and paid within 30 days from the audit, the infringement is not punished. This does not apply if the same person has committed an infringement in the last 5 years and benefited from amnesty. ❖ If the damage is covered before the first court term, the penalty limits are reduced by half. If the damage is recovered later but before a final decision, the penalty is reduced by one third - this does not apply if the same person has committed an infringement in the last 5 years and benefited from amnesty. ❖ Under certain conditions, if the damage is fully covered during the trial, the infringement is not punished. ❖ Penalty limits are halved for those who report the infringement before authorities are notified and who help uncover the truth. ❖ The penalty reduction provisions do not apply if the infringement was committed by the same person in the last 5 years. |
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Other news of interest

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| <p>Key-words:</p> <ul style="list-style-type: none"> • Form 112 • Production and supply of electricity and thermal energy, gas, hot water and air conditioning • Additional information at Financial Supervisory Authority | <p>Update of Form 112 Regarding Payment Obligations for Social Contributions and Income Tax (Order no. 3796/910/1.216/2.520)</p> <ul style="list-style-type: none"> ❖ The new model and content of Form 112, "Declaration on the Payment Obligations for Social Contributions, Income Tax, and Nominal Record of Insured Individuals" have been approved, along with the annexes "Employer Annex" (1.1) and "Insured Individual Annex" (1.2). ❖ The provisions of the new order apply to income starting from July 2024. <p>State Aid Scheme for the Production of Electricity from Renewable Sources (Order 1120/2024)</p> <ul style="list-style-type: none"> ❖ The scheme targets microenterprises, small and medium-sized enterprises, and large enterprises, including newly established enterprises, which have as their main or secondary activity related to electricity production, corresponding to division 35: "Production and supply of electrical and thermal energy, gas, hot water, and air conditioning," NACE class 3511 — Electricity generation. <p>Amendments to the Financial Supervisory Authority Regulation for Central Counterparties (Regulation no. 10/2024)</p> <ul style="list-style-type: none"> ❖ Central counterparties must submit additional information to the Financial Supervisory Authority within a maximum of 21 months from the Financial Supervisory Authority's request. |
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În acest moment, NOA operează din trei sedii la București, Cluj-Napoca și Londra.



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