

Fiscal news of November



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Amendments in brief:

Consolidated changes regarding RO e-factura, RO e-TVA, RO e-Transport, accounting law and other tax rules – Emergency Ordinance no. 138/2024 on the amendment and completion of certain normative acts in the fiscal-budgetary field, as well as for the regulation of other measures

Other changes to the RO e-Transport system:

- **Modification of sanctions for non-compliance with the provisions of Emergency Ordinance (EO) No. 41/2022** – Amendments to penalties for non-compliance with the provisions of Emergency Ordinance (EO) No. 41/2022 have been introduced. EO No. 129/2024, amending EO No. 41/2022 regarding the establishment of the National System for Monitoring Road Transport of Goods (RO e-Transport), was published on November 11, 2024, in the Official Gazette No. 1,124.

Amendments to the Fiscal Code:

- **The single pre-filled declaration will be sent by ANAF to taxpayers starting in 2025** - Starting in 2025, the National Agency for Fiscal Administration (ANAF) will provide taxpayers with pre-filled tax declarations. This change is introduced under EO No. 128/2024, published on November 11, 2024, in the Official Gazette No. 1,125.
- **Introduction of a New Tax – Supplementary Tax**: Effective January 1, 2025, a supplementary tax will be implemented. This measure is detailed in Law No. 290/2024, published on November 11, 2024, in the Official Gazette No. 1,163.
- **Excise Duty Adjustments**: Excise duties for specific products have been modified. These updates are outlined in EO No. 132/2024, published on November 22, 2024, in the Official Gazette No. 1,169.

Amendments to the Fiscal Procedure Code:

- **Special Provisions for Non-Resident Tax Registration**: New provisions regarding the fiscal registration of non-resident persons have been introduced under EO No. 132/2024. This ordinance was published on November 22, 2024, in the Official Gazette No. 1,169.

Fiscal amnesty:

- **Extended Payment and Application Deadline**: The deadline for payment and submission of applications for the cancellation of accessory obligations has been extended to December 19, 2024. This update is included in EO No. 132/2024, published on November 22, 2024, in the Official Gazette No. 1,169.

- **Updated Procedure for Cancelling Certain Budgetary Obligations:** The procedure for cancelling certain budgetary obligations has been amended and supplemented through Order No. 6,438/2024 issued by the Minister of Public Finance, published on November 4, 2024, in the Official Gazette No. 1,099.

Changes regarding the Intrastat Declaration:

- **The value threshold of 1,000,000 RON for dispatches of goods and 1,000,000 RON for arrivals of goods will remain in place for the year 2025** - This update is outlined in Order No. 2,353/2024 issued by the President of the National Institute of Statistics, published on November 4, 2024, in the Official Gazette No. 1,101.

Amendments in detail:

Key words: <ul style="list-style-type: none"> VAT code from another Member State simplified invoices fiscal identification code Business-to-Consumer (B2C) vacation vouchers January 1, 2025 July 1, 2025 notification of compliance fiscal risk indicators authorized economic operator 	<p>Consolidated amendments regarding RO e-factura, RO e-TVA, RO e-Transport, accounting law and other tax rules (GEO 138/2024)</p> <p>(1) RO e-Invoice</p> <ul style="list-style-type: none"> Invoices for intra-community supplies to Romanian legal entities that have provided a VAT code from another Member State are not reported in the system. The reporting of simplified invoices into the system becomes mandatory. Fiscal receipts issued by electronic fiscal cash registers that meet the conditions of simplified invoices are not communicated in the RO e-Invoice system. Any delivery or service provided to a beneficiary who does not present a tax identification code will be considered B2C. Deliveries and services to individuals who either do not have a tax identification code or have a personal numerical code (CNP) will have the code field filled in with 13 zeros. The obligation to transmit invoices issued for vacation vouchers to the voucher holders by affiliated units in the system is repealed. All aforementioned aspects apply starting 1 January 2025. <p>(2) RO e-VAT</p> <ul style="list-style-type: none"> The period during which the Notification of Compliance with RO e-VAT will not have any legal effects is extended by July 1, 2025. Only starting from this date will the Notification be considered in determining the indicators of fiscal risk. <p>(3) RO e-Transport</p> <ul style="list-style-type: none"> The sanctioning of economic operators holding the status of Authorized Economic Operator is postponed until March 31, 2025, and will apply only for offenses committed starting from this date. <p>(4) Corporate Income Tax</p> <ul style="list-style-type: none"> Article 402, paragraph 71, is rephrased to clarify the method for calculating the excess borrowing costs. <p>(5) Supplementary Tax Due by Credit Institutions and Entities in the Oil and Gas Sector</p> <ul style="list-style-type: none"> Entities liable for the specific additional tax are exempt from calculating and applying IMCA during the period when the additional tax is applicable.
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<ul style="list-style-type: none"> • exchange of agricultural land 	<p>(6) Income Tax for Microenterprises</p> <ul style="list-style-type: none"> ❖ The taxable base will exclude income obtained from exchanges of agricultural land located outside built-up areas, aimed at consolidating land for agricultural activities without additional compensation.
<ul style="list-style-type: none"> • transfer through deeds for cause of death 	<p>(7) Personal Income Tax</p> <ul style="list-style-type: none"> ❖ It is clarified that income received as a result of property transferred through deeds for cause of death, as recorded in the land registry by the author of the succession, are not taxable.
<ul style="list-style-type: none"> • May 31 of the year following the reporting period 	<p>(8) Accounting Law</p> <ul style="list-style-type: none"> ❖ Public institutions are required to retain quarterly and annual financial statements for a period of 10 years. ❖ Fixed deadlines are set for submitting annual financial statements: instead of 150 days after the end of the financial year, the deadline becomes May 31 of the following reporting year; instead of 120 days, the fixed date becomes April 30 of the following reporting year. ❖ The deadlines calculated based on the number of days remain applicable for entities whose financial year differs from the calendar year.
<ul style="list-style-type: none"> • April 30 of the year following the reporting period 	<p>Amendments to Sanctions for Non-Compliance with the Provisions of GEO 41/2022, RO e-Transport System (GEO 129/2024):</p> <ul style="list-style-type: none"> ❖ The following information recorded in the RO e-Transport system regarding the transportation of goods can be amended after presentation at the border crossing point when entering Romania or at the place of import, or after the vehicle has started moving on public roads (after the UIT code validity period has expired), but no later than the 25th of the month following the month in which the transport was completed: <ul style="list-style-type: none"> ✓ Name of the goods; ✓ Characteristics of the goods; ✓ Quantities of the goods; ✓ Value of the transported goods. ❖ Amendments made after the expiration of the UIT code, as described above, represent information regarding specific risk profiles for both individual and legal taxpayers.
<ul style="list-style-type: none"> • RO e-Transport 	<ul style="list-style-type: none"> ❖ The measure consisting in the forfeit of the value of goods is eliminated as part of the main sanction.
<ul style="list-style-type: none"> • 25th of the month following the one in which the transport was completed 	<ul style="list-style-type: none"> ❖ The sanction consisting in the forfeit of the value of undeclared goods is cancelled. ❖ As an exception to the contraventions that are sanctioned only with a fine, starting with the second contravention, the forfeit of the value of undeclared goods applies progressively from 15% to 100% depending on the incidence of the contraventions, as follows: <ul style="list-style-type: none"> ✓ For the first offense identified for non-compliance with the obligations listed above: confiscation is not applied, only a
<ul style="list-style-type: none"> • Additional misdemeanor 	
<ul style="list-style-type: none"> • Confiscation of the goods 	

<ul style="list-style-type: none"> • 15% of the value of undeclared goods 	<ul style="list-style-type: none"> ✓ fine ranging between RON 20,000–RON 100,000 for legal entities, or RON 10,000–RON 50,000 for individuals;
<ul style="list-style-type: none"> • 50% of the value undeclared goods 	<ul style="list-style-type: none"> ✓ For the second sanction applied within 12 months of the first offense: the complementary measure of confiscation will equal 15% of the value of the undeclared goods; ✓ For the third sanction applied within 12 months of the first offense: the complementary measure of confiscation will equal 50% of the value of the undeclared goods; ✓ Starting with the fourth sanction applied within 12 months of the first offense: the complementary measure of confiscation will equal 100% of the value of the undeclared goods; ✓ If a second offense occurs more than 12 months after the first, the complementary measure of confiscation will not be applied.
<ul style="list-style-type: none"> • 100% of the value of undeclared goods 	<ul style="list-style-type: none"> ❖ By way of exception to the offences sanctioned progressively according to the above, the complementary sanction of confiscation of the value of the goods, for not complying with the obligation to obtain the UIT code in the case of findings made from checks subsequent to the conclusion of the road transport of goods, does not apply when the goods have already been recorded in the accounts in the period to which the respective operations refer, based on supporting documents.
<ul style="list-style-type: none"> • 30 days 	<ul style="list-style-type: none"> ❖ An electronic registry for centralized tracking of applied sanctions will be established and available to authorized persons responsible for recording and applying sanctions. Access procedures will be issued within 30 days of the enforcement of GEO 129/2024.
<ul style="list-style-type: none"> • March 31, 2025 	<ul style="list-style-type: none"> ❖ The suspension of sanctions related to the obligation for transport operators to: <ul style="list-style-type: none"> ✓ Ensure the transfer of current vehicle positioning data; ✓ Equip vehicles with GPS devices; ✓ Provide the driver with the received UIT code, has been extended until March 31, 2025.
<ul style="list-style-type: none"> • November 21, 2024 	<ul style="list-style-type: none"> ❖ The provisions mentioned above came into force on November 21, 2024.

Key words:

- The single declaration
- Income of 2025
- Single pre-filled declaration

Amendments to the Fiscal Code and other legal norms:

(1) Pre-Filled Single Declaration (GEO 128/2024)

- ❖ Starting with the income earned in 2025, ANAF will send taxpayers a pre-filled Single Declaration containing data on income earned and income tax due, the calculation base for mandatory social insurance contributions (pension contribution and health fund contribution) and the amounts of contributions owed for the income-earning year.
- ❖ The obligation to submit the Single Declaration for estimated income (Chapter II of the declaration) in the current year is eliminated.

- pension contribution/health fund contribution
- The minimum gross salary per country as of January 1 of the year in which the income is earned
- Additional tax
- Is repealed
- Oil and natural gas sectors
- Irrespective of the turnover value
- Double taxation
- Extended to foreign legal entities carrying out activities in Romania in the oil and natural gas sectors
- January 1, 2025

- ❖ For assessing the social contributions, the reference salary will be the minimum gross national wage as of January 1 of the income-earning year, thus replacing the one applicable on May 25 of the year the income is earned.
- ❖ Individuals earning income from independent activities below the minimum thresholds (6 minimum gross national wages) for pension contribution or health fund contribution may opt to pay these contributions, starting from the minimum level, by expressing this option in the single declaration.
- ❖ These provisions apply to the income earned starting January 1, 2025.

(2) The Supplemental Tax (Law 290/2024)

- ❖ A new title is created in the Fiscal Code, Title II¹, which takes over most of the provisions of art. 18² Additional tax for credit institutions and 18³ - Additional tax for legal entities carrying out activities in the oil and natural gas sectors.
- ❖ The additional tax for credit institutions - Romanian legal entities and branches in Romania of credit institutions, as well as the additional tax for legal entities carrying out activities in the oil and natural gas sectors, is repealed.
- ❖ The aforementioned repeal occurs against the background of the introduction of a new type of tax, namely the additional tax, from January 1, 2025.
- ❖ The additional tax on turnover at a rate of 0.5% will be applied to all companies active in the oil and natural gas sectors, regardless of the value of the turnover.
- ❖ The newly introduced tax generates double taxation of companies with a turnover of over 50 million euros, active in the oil & natural gas sector, by imposing both the special tax and the minimum turnover tax of 1%, owed by any company with a turnover above the mentioned level, regardless of the field of activity.
- ❖ Double taxation is generated by the new wording of the law which repealed the express exemption from paying the minimum turnover tax of companies eligible for additional tax.
- ❖ The new tax is also extended to foreign legal entities carrying out activities in Romania in the oil and natural gas sectors.
- ❖ The provisions of this law enter into force on January 1, 2025.

- Excise duties
- January 1, 2025
- Sparkling wines
- Fermented beverages – other than beer and still wines
- Ethyl alcohol
- HI (hectoliters)

(3) Excise duties (GEO No. 132/2024)

- ❖ The excise duty level for certain products increases starting January 1, 2025, as follows:

No	Name of the product or group of products	UM	Excise duty (RON/UM)		
			2024	2025	2026
0	1	2	3	4	5
2	Sparkling wines	HI	66.34	69.26	72.72
3	Fermented beverages other than beer and wine – still	HI	555.58	580.03	609.03
	Sparkling	HI	66.34	69.26	72.72
4	Intermediate products	HI	555.58	580.03	609.03
5	5. Ethyl alcohol, of which:	HI	4,629.75	4,833.46	5,075.13
	5.1. Ethyl alcohol produced by small distilleries	HI	2,314.87	2,416.72	2,537.56

Key words:

- Specific rules for applying IMCA
- Concrete examples
- Double taxation agreements
- Sponsorship, patronage
- Foreign tax credit
- Quarterly IMCA

Amendments to the Methodological Norms for the Application of the Fiscal Code – Special Provisions Regarding the Methodology for Determining the Minimum Tax, the Tax on Income of Microenterprises and Excise Duties (GD 1393/2024)

IMCA

- ❖ Specific norms for the application of the already known regulations on the minimum tax (IMCA) are introduced, such as: determining total income for calculating the minimum tax, deductibility of expenses for sponsorship and patronage acts, assimilation of the minimum tax with the profit tax to apply double taxation avoidance conventions.
- ❖ Concrete calculation examples are introduced for taxpayers with the quarterly or annual taxation system, as well as for those applying the fiscal consolidation regime.
- ❖ The deduction related to sponsorships and patronage acts, as well as the external tax credit, are determined through a calculation mechanism similar to the profit tax.
- ❖ To determine the quarterly liability for profit tax/IMCA, the same calculation mechanism is applied as in the case of corporate income tax, namely from the profit tax/IMCA determined cumulatively from the beginning of the year, the IMCA/corporate income tax due for the previous period is deducted.

- Reduction of net turnover by the value of excise duties
- Comparison
- Distribution/supply/transport activities of electricity and natural gas
- Activities included
- Microenterprises
- December 31 of the previous year
- Freelancers/ Sole proprietorships/ Family businesses
- Excise duties
- Tax warehouse
- NC 2404 12 00
- NC 2404 19 10
- NC 8543 400 00

- ❖ The reduction of the net turnover by the value of excise duties that were simultaneously reflected in the expense accounts is carried out by the following excise payers:
 - ✓ the authorized warehousekeeper, the registered consignee or any other person who releases excise goods from the excise duty suspension regime or on whose behalf this release is carried out;
 - ✓ the importer;
 - ✓ the certified consignee;
 - ✓ authorized distributors or redistributors of natural gas;
 - ✓ economic operators producers or economic operators that make intra-community purchases or import coal;
 - ✓ producers, distributors or redistributors of electricity;
 - ✓ economic operators that produce and market in Romania products containing tobacco (NC 2404 11 00, NC 8543 40 00), liquids with or without nicotine, intended for inhalation without burning (NC 2404 12 00, 2404 19 90), products intended for inhalation without burning containing tobacco substitutes, with or without nicotine (NC 2404 12 00, 2404 19 10), non-alcoholic beverages with added sugar (between 5.5 – 8.5/100 ml and over 8g/100 ml), nicotine products, not containing tobacco, intended for oral consumption, presented in powder or particle form, marketed in portions packaged in sachets (NC 2404 91 90).
- ❖ The corporate income tax/IMCA due following the comparison of the two tax obligations continues to apply even after deducting the external tax credit and the exempt profit, even if the value of the final tax liability is lower than the calculated IMCA/corporate income tax, as the case.
- ❖ The income obtained by economic operators from electricity and natural gas distribution/supply/transport activities is not included in the calculation of the turnover for IMCA or ICAS
- ❖ The activities that are included in the scope of electricity and natural gas distribution activity are the following:
 - ✓ electricity distribution services based on unregulated tariffs;
 - ✓ activities for connecting consumption and/or production sites that include services for issuing notices and studies necessary in the process of connecting users to the electricity distribution networks;
 - ✓ other activities carried out at the request of users (connection - disconnection services on request, verification services for metering groups on request, etc.);
 - ✓ natural gas distribution activities, including the regularization of differences between the quantities of natural gas allocated and those distributed;
 - ✓ connection activities to the natural gas distribution system;
 - ✓ provision of related services: issuing notices regarding the distribution system, commissioning of natural gas facilities, issuing copies of technical documentation, etc.

- Tax registration of non-residents
- Tax amnesty
- December 19, 2024

Microenterprise income tax

- ❖ Clarifications are made regarding the holdings of associates/shareholders, according to which the holding percentage is calculated and verified based on the holdings existing on December 31 of the previous fiscal year.
- ❖ Indirect holdings are calculated by multiplying the percentages held starting with the percentage of direct holding in the first Romanian legal entity and continuing with the holding percentages, along the chain of the legal entity, up to the one for which the microenterprise status is verified.
- ❖ Economic activities carried out by PFA/individual enterprises/family enterprises that include trade activities, provision of services, activities specific to liberal professions are considered at the level of related enterprises.

Excises

- ❖ Tax warehouses for the production of manufactured tobacco may carry out production activities inside the tax warehouse for products intended for inhalation without combustion (CN: 2404 12 00, 2404 19 10 and 8543 40 00).
- ❖ Such tax warehouses are obliged to notify the territorial customs authorities and to submit the procedure manual corresponding to the non-excise products and products subject to the non-harmonized excise duties listed above.
- ❖ Production activities are only allowed if they are mentioned in the authorization.

Amendments to the Fiscal Procedure Code – Special provisions regarding the registration of non-residents (Government Emergency Ordinance no. 132/2024)

- ❖ A new paragraph is introduced, para. (4¹) of art. 83 – Special provisions regarding the tax registration of non-residents.
- ❖ The central fiscal authority has the obligation to register for tax purposes a non-resident person who does not have a fiscal identification code, at the request of a public notary.
- ❖ The procedure for fiscal registration at the request of a notary is published within 60 days from the date of entry into force of this GEO.

Tax Amnesty (Government Emergency Ordinance no. 132/2024)

- ❖ It is extended to December 19, 2024, inclusively the deadline for granting the tax relief consisting in the:
 - ✓ cancellation of 50% or 25% of the main budgetary obligations and related accessories for outstanding principal tax liabilities as of August 31, 2024, for individuals.

<ul style="list-style-type: none"> • Cancellation of interest, penalties and all accessories related to the main budget obligations • Outstanding on August 31, 2024 • Payment rescheduling • Request for VAT refund • 30 days • Budgetary obligations • September 6, 2024 • Income of individuals for the years 2019 & 2020 • August 31, 2024 	<ul style="list-style-type: none"> ✓ cancellation of interest, penalties, and all accessories related to outstanding principal tax liabilities as of August 31, 2024, for legal entities. ❖ For debtors who, on September 6, 2024, benefited from payment rescheduling, as well as for those who obtained a payment rescheduling decision between September 6, 2024, and November 25, 2024, the annulment of interest, penalties and all other accessories is granted if: <ul style="list-style-type: none"> ✓ the cancellation request is submitted by December 19, 2024, inclusive; and ✓ the payment rescheduling is finalized by the date the cancellation request is submitted, inclusively. ❖ In the case of debtors who submitted a notification of intent to benefit from the cancellation of interest, penalties, and all accessories by November 25, 2024, inclusively, but who do not submit the cancellation request, they will benefit from the cancellation of budgetary obligations if the legal conditions are met, and the tax authority will issue the cancellation decision ex officio. ❖ The tax authority will issue the cancellation decision for budgetary obligations in the case of debtors who: <ul style="list-style-type: none"> ✓ Submitted the cancellation request for budgetary obligations before fulfilling the legal conditions; and ✓ The decision to reject the request has not been issued yet; and ✓ If the legal conditions are fulfilled by December 19, 2024, inclusively. ❖ Debtors who, by December 19, 2024, inclusively, have VAT refund requests under review, which are subsequently rejected wholly or partly by the tax authority after the mentioned date, will benefit from the cancellation of accessory budgetary obligations if they pay the budgetary obligations that depend on the cancellation, which were not settled through compensation with the amounts specified in the refund request, within 30 days from the date the decision rejecting the refund request is communicated. <p>Modification and update of the Procedure for canceling some budgetary obligations (Order no. 6.438/2024)</p> <ul style="list-style-type: none"> ❖ If the main budgetary obligations, as individualized by tax assessment decisions issued following an ongoing tax audit as of September 6, 2024, or ex officio tax assessment decisions for the income of individuals for the years 2019 and 2020, are fully settled, these amounts will be refunded in accordance with the Tax Procedure Code. ❖ Main budgetary obligations for the fiscal periods up to August 31, 2024, inclusive, determined by the central tax authority through tax assessment decisions on the personal identification number, will be analyzed as follows: <ul style="list-style-type: none"> ✓ For main budgetary obligations established by ex officio tax assessment decisions for individuals for the years 2019 and 2020, or as a result of a tax audit ongoing as of September 6, 2024, where the payment deadline had expired by the date of issuance
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- November 25, 2024

- 50% of outstanding budget obligations

- 25% of outstanding budget obligations

- 75% of the new total amount of the main budget obligations

of the fiscal attestation certificate or by the date the cancellation request is submitted, but no later than November 25, 2024, the ceiling will include both the obligations established by these decisions and the other outstanding budgetary obligations as of August 31, 2024, which remain unsettled at that date;

- ✓ For main budgetary obligations established by ex officio tax assessment decisions for individuals for the years 2019 and 2020, or as a result of a tax audit ongoing as of September 6, 2024, where the cancellation request was submitted after November 25, 2024, inclusive, regardless of whether the payment deadline was met before or after this date, the ceiling will include only the obligations established by these decisions, without considering any other outstanding budgetary obligations as of August 31, 2024, that remain unsettled at that date.

- ❖ Main budgetary obligations established through tax assessment decisions following a tax audit ongoing as of September 6, 2024, can be paid using the payment reference number.
- ❖ If, at the time of issuing the fiscal attestation certificate, the cancellation percentage for outstanding main budgetary obligations as of August 31, 2024, was 50%, and thereafter, until the submission of the cancellation request, but no later than November 25, 2024, new main tax obligations are established or new enforceable titles are received for recovery by the tax authorities, which modify the cancellation percentage to 25%, for the cancellation of such obligations, debtors must pay 75% of the new total amount of the main budgetary obligations.
- ❖ Amounts settled after the entry into force of the Emergency Ordinance, 50%, or 25% of the outstanding budgetary obligations as of August 31, 2024, including those established by tax assessment decisions for the income of individuals for 2019 and 2020 or as a result of an ongoing tax audit as of September 6, 2024, as well as the interest, penalties, and all accessories that can be cancelled, will be refunded in accordance with the provisions of the Tax Procedure Code.
- ❖ In the case of individuals who have been held responsible under the insolvency law for budgetary obligations related to periods prior to August 31, 2024, inclusively, the tax authority will analyze these obligations based on the receivables remaining to be collected from the definitive receivables table or the definitive consolidated receivables table.
- ❖ If the documents supporting the cancellation of budgetary obligations cannot be generated in the information systems, the tax authorities may prepare these documents in paper format, and the write-off of budgetary obligations based on the approved cancellation decisions will be processed through the software application and communicated to the debtors.

Key words:

- Intrastat
- Value thresholds
- RON 1,000,000
- Goods shipped/introduced
- February 1, 2025

Changes Regarding the Intrastat Declaration (Order No. 2353/2024)

- ❖ The Intrastat thresholds for collecting statistical information on intra-EU trade in goods for 2025 are kept at the level of those for 2024, namely:
 - ✓ RON 1,000,000 for dispatches of goods.
 - ✓ RON 1,000,000 for arrivals of goods.
- ❖ Economic operators who, during 2024, carried out trade in goods with European Union member states and whose annual value, separately for the two flows, exceeds the thresholds for 2024 (RON 1,000,000 for both dispatches and arrivals of goods) are required to submit the Intrastat declaration to the National Institute of Statistics starting from January 2025.
- ❖ Economic operators who, during 2025, exceed the Intrastat thresholds for 2025 must submit the Intrastat declaration starting from the month in which the threshold was exceeded and cumulated starting with the beginning of the year.
- ❖ These provisions apply starting February 1, 2025.



NOA înseamnă servicii **premium** de consultanță fiscală, audit intern și strategii de business. Fiecare client NOA are parte de **experiența solidă** a specialiștilor noștri, obținută în proiecte complexe, dar livrată în procese extrem de agile. Fără ierarhii de secolul 20, fără birocrație. Realitatea economică volatilă cere **agilitate** în luarea deciziilor din business.

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