

TAX HOT TOPICS

27 August 2015

Approval of the model and content of certain tax forms

Order of the President of the National Agency of Fiscal Administration no. 1965/2015, published in the Official Gazette no. 579 of 3 August 2015

- ❖ The Order brings amendments and completions to NAFA's President Order no. 7/2010 for the approval of the model and content of certain tax forms used for VAT registration purposes.
- ❖ Thus, starting 3rd of August 2015, Order no. 7/2010 will also include the model, content and instructions for the filling-in of Form 098 "Application for registration for VAT purposes".
- ❖ The provisions of the present Order do not bring any amendments to the structure and content of Form 098 previously approved by NAFA's President Order no. 112/2015.

Order of the President of the National Agency of Fiscal Administration no. 1966/2015, published in the Official Gazette no. 580 of 3 August 2015

- ❖ The Order approves the model and the content of Form 088 - "Self-assessment declaration on intention and capacity to perform economic activities implying operations falling within the scope of VAT".
- ❖ The provisions of the present Order come into force on 3rd of August 2015, a date on which the provisions of NAFA's President Order 112/2015 that approved the model and content of tax forms used by some of the taxable persons in the sphere of the value added tax, are abrogated.
- ❖ According to the new procedure for registration for VAT purposes, starting 3rd of August 2015, the following additional information shall be also provided:
 - ❖ Justifying documents regarding the type of activity carried out at/outside the head office/professional office and secondary units;
 - ❖ Copies of the bank statements or other bank documents;
 - ❖ Copies of the Services Agreements concluded between the accounting services suppliers and the taxable person;
 - ❖ Copies of the individual labour contracts for the persons who occupy



relevant positions within the company (i.e. director, manager, department chief, etc.);

- ❖ Copies of the education diplomas for the administrators.
- ❖ In addition, the taxpayers are requested to provide information covering the last

5 years regarding the amounts used by the shareholders and administrators to credit other companies within which they have the quality of shareholders/ administrators.

- ❖ Also, the taxpayers shall mention the number of 088 forms submitted so far.

Amendments and completions regarding the Procedure for the approval of the derogatory declaration regime

Order of the President of the National Agency of Fiscal Administration no. 2097/2015, published in the Official Gazette no. 634 of 20 August 2015

- ❖ The present Order brings completions regarding the Procedure for the approval of the derogatory declaration regime, regulated by NAFA's Order no. 1.221/2009.
- ❖ Thus, the new provisions introduce a new situation in which the approved derogatory declaration regime shall cease, respectively starting with the month in which new declarative obligations

regarding the taxes and contributions due to the state budget, are established at the level of the taxpayers, considering that the taxpayers did not have such declarative obligations at moment when the derogatory regime was approved.

- ❖ The Order enters into force starting **20 August 2015**.

Approval of the procedures for the cancellation of certain tax liabilities

Order of the President of the National Agency of Fiscal Administration no. 2202/2015, published in the Official Gazette no. 637 of 21 August 2015

- ❖ The present Order approves a number of procedures regarding the cancellation of certain tax liabilities that are subject to the provisions of *Law no. 209/2015 regarding the cancellation of certain tax liabilities* and of *Law no. 225/2015 regarding the cancellation of the social*

health insurance contributions for certain categories of individuals.

- ❖ Thus, the Order approves the following procedures for the cancellation of the outstanding tax liabilities for several categories of taxpayers:

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- ❖ The procedure regarding the preparation and the provision by the tax audit team of the list containing the tax liabilities that may be subject of the cancellation provided by the *Law no. 209/2015 regarding the cancellation of certain tax liabilities*, that are included in the tax assessment decisions issued and communicated to the taxpayer before the entry into force of the law;
- ❖ The procedure for the identification of the individuals that may benefit the cancelation of the social health insurance contributions according to the *Law no. 209/2015 regarding the cancellation of certain tax liabilities* and *Law no. 225/2015 regarding the cancellation of the social health insurance contributions for certain categories of individuals*;
- ❖ The cancelation procedure, at the request of individuals, of the social health insurance contributions, according to the provisions of *Law no. 225/2015 regarding the cancellation of the social health insurance contributions for certain categories of individuals*;
- ❖ The procedure for the issuance of decisions for the cancelation of the tax liabilities and the social health insurance contributions for certain categories of individuals.
- ❖ The Order enters into force starting **21 August 2015**.

