

TAX HOT TOPICS

August 2017

Amendments to the Government Emergency Ordinance no. 28/1999 related to the obligations of economic operators of using electronic tax cash registers

Government Ordinance no. 20/2017 published in the Official Gazette no. 705 from 31.08.2017

- ❖ Amendments are brought in respect of the deadlines that should be considered for the sale and use of electronic tax cash registers connected to the fiscal data surveillance and monitoring system.
- ❖ At the same time, certain facts that were previously deemed as contraventions have now been removed and amendments were brought in respect of the sanctions applicable for some of the contraventions provided by GEO 28/1999.
- ❖ Moreover, according to the amendments brought to the GEO 28/1999, the authorisations regarding the distribution of electronic tax cash registers shall remain valid until the expiration date, but not later than 31 July 2018.

Tax returns that have to be transmitted by electronic means or by electronic transmission systems

NAFA's president Order no. 2326/2017 published in the Official Gazette no. 649 from 08.08.2017

- ❖ Starting with the tax reporting obligations for January, the following tax returns have to be submitted exclusively by electronic means, on NAFA's website:
 - ❖ 100 – return on taxes due to the state budget;
 - ❖ 101 – corporate income tax return;
 - ❖ 120 – excise duty return;

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- ❖ 205 - informative statement on withholding tax, gambling income and investment gains/ losses, on each income beneficiary;
- ❖ 207 - informative statement on withholding tax/ exempted revenues, on non-resident income beneficiaries;
- ❖ 208 - informative statement on the income tax on the transfer of real estate property from the personal patrimony;
- ❖ 300 - VAT return;
- ❖ 301 - special VAT return;
- ❖ 307 - statement on the amounts resulting from the adjustment/ correction/ regularisation of VAT;
- ❖ 311 - statement regarding the VAT collected, due by the taxable persons whose registration code for VAT purposes was cancelled according to the Fiscal Code;
- ❖ 390 - recapitulative statement on intra-Community sales/ acquisitions/ provision of services;
- ❖ 394 - informative statement on the sales and acquisitions performed on the national territory by legal entities registered for VAT purposes;
- ❖ 710 - rectifying statement.

Amendments brought to the Law no. 448/2006 regarding the protection and promotion of the rights of the persons with disabilities

Government Emergency Ordinance no. 60/2017 published in the Official Gazette no. 648 from 07.08.2017

- ❖ Starting with 1st of September 2017, the monthly amount due as per Law no. 448/2006 by public authorities and institutions, legal entities, either public or private, having at least 50 employees and having not hired persons with disabilities (at the level of at least 4% of the total number of employees) is set at the level of the minimum national gross wage multiplied by the number of workplaces for which persons with disabilities were not hired (previously, the amount due to the fund for persons with disabilities should have been computed only at the level of 50% of the minimum wage*number of workplaces for which individuals with disabilities were not hired).

- ❖ Moreover, it is no longer possible to opt for the purchase of products or services from authorized protected units in exchange for the monthly payment of this specific contribution.

Amendments brought to the Labour Code

Government Emergency Ordinance no. 53/04.08.2017 regarding the amendments and completions of Law no. 53/2003 – Labour Code - published in the Official Gazette no. 644 from 07.08.2017

- ❖ The concept of “undeclared work” is being introduced and is defined as:
 - ❖ admitting a person to work without having concluded the individual labour contract the day preceding the commencement of work;
 - ❖ admitting a person to work without having notified the employment relationship to the General Register of Employees at the latest on the day preceding the commencement of work;
 - ❖ admitting a person to work during the period of suspension of his/her individual employment contract;
 - ❖ admitting a person to work outside the working program established under the part-time individual employment contracts.
- ❖ The procedure for concluding an individual employment contract has been completed, as well as the conditions of keeping such contracts at the workplace.
- ❖ Amendments were brought to what regards the deadline for concluding an addendum to an individual employment contract in case an essential element of the contract is being amended.
- ❖ Certain amendments are also brought regarding the obligation to keep records of the hours of work performed by each employee, meaning that these records shall be kept on a daily basis, with the indication of the starting and ending hours of the working program.
- ❖ Also, the regime for sanctioning the act of admitting a person to work without having concluded an individual employment contract is changed, while certain sanctions are introduced for the undeclared work (depending on the act of undeclared work as defined by the present emergency ordinance), as well as for failure to observe the obligation to keep a copy of the individual employment contracts at the employee's place of work.

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- ❖ A complementary sanction consisting of ceasing the activity of the work place may also be applied if certain acts that constitute undeclared work are committed. The activity may be subsequently resumed under certain conditions.
- ❖ The possibility of paying half of the fine within 48 hours from the conclusion of the fine assessment minute is also stipulated.
- ❖ Admitting to work more than 5 individuals, without concluding an individual employment contract does no longer constitute a crime.

Approval of the Procedure on filing and solving the request for the application of the provisions of Law no. 227/2015 on discharge of mortgage-backed debts, if the discharge is made by court order, as well as the Procedure of annulment and restitution, at the request of individuals, of the tax on the income from the transfer of the property right from the personal patrimony and the related accessory obligations

NAFA's president order no. 2399/2017 published in the Official Gazette no. 681 from 22.08.2017

- ❖ The procedure and the forms for the application of the provisions of art. 111 par. (2) letter e) of the Fiscal Code according to which individuals are not liable to pay income tax when transferring the property right from their personal patrimony, under the provisions of Law no. 77/2016 on discharge of mortgage-backed debts for the settlement of the obligations assumed under loan agreements, if the discharge is being made by court order, is approved.
- ❖ At the same time, Order no. 2399/2017 approves the procedure for the cancellation and restitution, at the request of the individuals, of the personal income tax and related accessory obligations, for individuals who have made the discharge before the entry into force of GEO no. 32/2016 having introduced the provisions regarding the non-application of the income tax for the first discharge operation.
- ❖ The deadlines during which individuals are allowed to submit the application in order to benefit from the provisions of art. 111 par. (2) let. e) of the Fiscal Code or to request the cancellation of the tax on the income from the transfer of immovable properties from the personal patrimony and the related accessory obligations, as the case may be, are also regulated.

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Reimbursement of the special taxes on cars and vehicles, the pollution tax for motor vehicles, the tax on emissions and the environmental stamp for motor vehicles

Government Emergency Ordinance no. 52/2017 published in the Official Gazette no. 644 from 07.08.2017

- ❖ The present Ordinance provides details on the refund of the special tax for cars and vehicles, the pollution tax for motor vehicles, the tax on emissions from motor vehicles and the environmental stamp for motor vehicles and, as the case may be, of the interest due for the period between the date of collection and the date of restitution, following the jurisprudence of the EU Court of Justice on the right of taxpayers to obtain reimbursement of charges levied by a Member State in breach of the Union law.

For details you can contact any member of TaxHouse team or you can send us a message at the email address office@taxhouse.ro.