

TAX HOT TOPICS

February 2017

Amendment and Completion of the Order of the President of the National Agency for Fiscal Administration no. 3.775/2015 for the approval of special competences of the central tax authority

Order no. 581/2017, published in the Official Gazette no. 105 of 7 February 2017

- ❖ The Order supplements the administration competences of the tax authority for non-resident taxpayers within the General Regional Direction of Bucharest Public Finance with the following categories of taxpayers:
 - ❖ „non-resident companies that do not have permanent establishment in Romania and have the obligation to pay corporate income tax, according to art. 38 of the Fiscal Code, or which may choose corporate income tax regularization, according to art. 225 and 227 of the Fiscal Code;
 - ❖ non-resident individuals who do not have permanent establishment in Romania and who derived revenues
 - from transfer of securities and any other financial instrument transactions, including derivatives;
 - ❖ residents of an EU Member State or residents of the European Economic Area, who derive revenues from independent activities in Romania, respectively residents of an EU Member State or of a state which has concluded a Double taxation convention with Romania, who derive revenues in Romania as artists or athletes, from artistic and sport activities and who choose income tax regularization, according to art. 226 and 227 of the Fiscal Code”.

The procedure for correcting errors in payment documents prepared by debtors for tax liabilities

Order no. 164/2017, published in the Official Gazette no. 108 of 08 February 2017

- ❖ Based on this procedure, the errors regarding payments performed to the

TAX HOT TOPICS

budget accounts for tax liabilities administrated by the National Agency for Fiscal Administration will be corrected.

❖ According to the Order, the procedure is applicable in the following situations:

- ❖ “the payment of taxes was performed in a different budget account than the correct one or by using an incorrect fiscal identification code.

❖ in the budget account, including in the unique account, were paid other tax liabilities than those required to be paid in the respective account;

❖ the payment of tax liabilities was performed to a budget account corresponding to another budget”.

❖ The Order repeals Order no. 1311/2008 for the approval of the old procedure.

Amendment and completion of the Order of the President of the National Agency for Fiscal Administration no. 3.698/2015 for approval of the fiscal forms for registration of taxpayers and tax liabilities which form the fiscal vector

Order no. 511/2017, published in the Official Gazette no. 110 of 09 February 2017

❖ According to the Order, the tax liabilities to be declare, included in the fiscal vector, are amended as follows:

- ❖ The “construction tax” is removed.
- ❖ The „tax for specific activities” is introduced.

❖ At the same time, the Order amends and replaces the following forms:

- ❖ 010 „Statement for tax registration/ Amending statement/ Statement of cancellation for legal entities,

associations and other entities without legal personality”;

❖ 015 „Statement for tax registration/ Amending statement/ Statement of cancellation for non-resident taxpayers that do not have permanent establishment in Romania”;

❖ 030 „Statement for tax registration/ Amending statement for individuals that do not have personal identification number.”

Order approving the forms for computation of social security contributions owed by individuals

Order no. 648/2017, published in the Official Gazette no. 114 of 10 February 2017

❖ The Order approves the model and the content of the forms used for assessing *ex officio* the social security contribution owed by individuals, as follows:

❖ “Notification for failing to submit in the required deadline the Declaration regarding the income insured in the public pension system”;

TAX HOT TOPICS

❖ “Decision regarding the assessment *ex officio* of the social security contribution for individuals”;

❖ “Decision of annulment of the decision establishing *ex officio* the social security contribution for individuals”;

Order regarding the consumer price index used for updating the advance payments in respect of the annual corporate income tax for the fiscal year 2017

Order no. 240/2017 published in the Official Gazette no. 123 of 15 February 2017

❖ Based on the Order, the consumer price index used for updating the advance payments in respect of the annual

corporate income tax is of 101.4% during financial year 2017.

Social security budget law for 2017

Order no. 7/2017, published in the Official Gazette no. 128 of 17 February 2017

❖ The average gross income provided by the social security state budget for 2017 is RON 3,131.

Order establishing mandatory quota for purchase of green certificates for 2016

Order no. 11/2017, published in the Official Gazette no. 147 of 27 February 2017

❖ The Order establishes the mandatory procurement quota of green certificates for year 2016 to 0,306 green certificates/MWh, corresponding to a final energy consumption exempt from payment of green certificates of 6,845.56 GWh.

Order approving the specific excise duty on cigarettes

Order no. 350/2017, published in the Official Gazette no. 151 of 28 February 2017

❖ The Order approves the specific excise duty for cigarettes for the period 1st April 2017 – 31st March 2018 at the level of RON 329.222 lei/1,000 cigarettes.

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