

# TAX HOT TOPICS

January 2017

## **Approval of the framework-model of the collaboration protocol regarding the exchange of information between the National Agency for Fiscal Administration and non-banking financial institutions**

*Order of the president of the National Agency for Fiscal Administration no. 3.731/2016  
published in the Official Gazette no. 17 of 9 January 2017*

- ❖ In order to exchange information between National Agency for Fiscal Administration (“NAFA”) and non-banking financial institutions registered into the General Register and the Special Register of the National Bank of Romania, the framework-model of the collaboration protocol for the interrogation of fiscal information, with the observance of the fiscal secret, is approved via this Order.

## **Approval of the Procedure for registration of the agreements concluded by non-resident employers without a head office, permanent establishment or representative office in Romania, that are liable to pay social security contributions for their employees, according to the European legislation on social security and of the agreements on social security to which Romania is part, and approval of other procedural aspects**

*Order of the president of the National Agency for Fiscal Administration no. 3.706/2016  
published in the Official Gazette no. 19 of 9 January 2017*

- ❖ According to the Procedure, form (020) or form (030), as the case may be, should be submitted, given the following registration obligations:
  - registration of the agreements concluded by non-resident employers without a head office, permanent establishment or representative office in Romania, that are liable to pay social security contributions for their employees according to the European legislation applicable on social security and of the agreements on social security to which Romania is part. These employers should put at the disposal of the competent fiscal body, information regarding the agreements concluded with their

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employees, directly or by empowering the employee.

- registration of the individuals who obtain income in Romania from employers from states that do not apply the European legislation on social security area and the agreements on social security to which Romania is part;
- registration of the individuals who obtain in Romania salary income and salary related income as a result of the activities they perform for diplomatic missions and consular posts accredited in Romania, representative offices in Romania of foreign entities, if the missions/ posts/ representative offices do not opt to fulfill

the declarative and payment obligations in respect of social security contributions.

- ❖ Non-resident employers without a head office, permanent establishment or representative office in Romania, that are liable to pay social security contributions for their employees, according to the European legislation on social security and of the agreements on social security to which Romania is part, and which did not conclude agreements with their employees, should register with the Romanian tax authorities by submitting form (015).
- ❖ The Order repeals Order no. 17/2013 for the approval of the old procedure.

**Approval of the Procedure for registration of the taxable persons in order to use one of the special regimes for electronic, telecommunications, radio broadcasting or television services, and for VAT declaration, according to the Art. 314 and Art. 315 of the Fiscal Code, in case Romania is considered to be a member state of registration**

*Order of the president of the National Agency for Fiscal Administration no. 3.737/2016 published in the Official Gazette no. 25 of 10 January 2017*

- ❖ This Order approves the Procedure for registration of the taxable persons for the use of one of the special regimes for electronic, telecommunications, radio broadcasting or television services provided to non-taxable persons that are established, have the established domicile or habitual residence in the European

Union and for the VAT declaration, in case Romania is considered to be the member state of registration.

- ❖ The Order repeals Order no. 4.023/2014 approving the previously valid procedure.

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## **Approval of the Norms for filing the Intrastat statement**

*Order of the president of the National Institute of Statistics no. 1.475/2016 published in the Official Gazette no. 25 of 10 January 2017*

- ❖ The Order approves the Norms for filing the Intrastat statement. The Intrastat threshold for statistic data reporting is of RON 900,000 for both intracommunity arrivals and dispatches of goods.
- ❖ The Order repeals the Order no. 2.446/2014 regarding the approval of the old Norms for filing the Intrastat statement.

## **Approval of the model of the forms used in the fiscal debts collection area, and the amendment of the Order of the president of NAFA no. 3.454/2016 for the approval of the enforcement procedure in case of debtors which are entitled to receive certain, liquid and eligible debts from the authorities or public institutions**

*Order of the president of the National Agency for Fiscal Administration no. 63/2017 published in the Official Gazette no. 32 of 11 January 2017*

- ❖ The Order approves the models, printing characteristics, the method of delivery, use and preservation of some forms used in the fiscal debts collection area.
- ❖ The Order repeals Order no. 2.446/2014 regarding the approval of the previous models for the forms used in the fiscal debts collection area.

## **Amendment and completion of the Norms regarding the use of simplified custom declarations and registration in the declarant's records, approved by Order of the president of NAFA no. 1.887/2016**

*Order of the president of the National Agency for Fiscal Administration no. 94/2017 published in the Official Gazette no. 35 of 12 January 2017*

- ❖ The Order brings amendments to the Norms regarding the use of simplified customs declarations and registration in the declarant's records, approved by NAFA's president Order no. 1.887/2016.

- ❖ According to this Order, provisions regarding authorisation for placing, on a regular basis, goods under a customs regime based on a simplified statement are equally applicable in case of warehousing customs regime, inward processing customs regime, final destination and temporary admission, as well as outward processing customs regime.
- ❖ The Order presents the authorisations reevaluation procedure for the use of simplified customs procedures issued prior to the entry into force of these Norms.

### **Amendment and completion of Law no. 227/2015 regarding the Fiscal Code and amendment of Law no. 95/2006 regarding the healthcare reform**

*Law no. 2/2017 published in the Official Gazette no. 36 of 12 January 2017*

- ❖ Starting February 2017, the monthly taxable income from pensions will be established by deducting from the pension income a monthly non-taxable amount of RON 2,000.
- ❖ The monthly computation basis used for the social health security contribution due on the pension income obtained by individuals is represented by the entire monthly pension income, the contribution being covered from the state budget.
- ❖ Moreover, individuals that obtain pension income from the public pension system and that no longer have their domicile in Romania and have established their residency, their domicile, respectively, on the territory of another state, in certain conditions, have been eliminated from the list of taxpayers to the social health security system.

**Approval of the Procedure for exemption from social health security contributions of individuals that do not have the quality of taxpayer to the social health security system, and of the model and content of form 603 "Affidavit for the exemption from the payment of the social health security contribution"**

*Order of the president of the National Agency for Fiscal Administration and president of the National Health Insurance House published in the Official Gazette no. 65 of 26 January 2017*

- ❖ The Order approves the Procedure for exemption from social health security contributions of individuals that do not have the quality of taxpayer to the social health security system, respectively individuals that own a medical and maternity insurance in another member state of the European Union, European Economic Area and Switzerland or in the states with which Romania has signed bilateral agreements on social security containing provisions on medical and maternity coverage.
- ❖ The model and content of form 603 "Affidavit for the exemption from the payment of the social health security contribution" are approved.

**Incentive for establishing new small and medium sized companies**

*Government Emergency Ordinance no. 10/2017 published in the Official Gazette no. 79 of 30 January 2017*

- ❖ According to said Government Emergency Ordinance, the Ministry for Business, Trade and Entrepreneurship started the Program for stimulating the registration of small and medium sized companies (hereinafter the "Start-up Nation - Romania" Program).
- ❖ The beneficiaries of the program are companies that are founded by individuals after this Ordinance has entered into force and that meet, at the date of submitting the application, the eligibility criteria imposed by the legislation regarding the de minimis aid, the eligibility criteria and specific criteria applicable in the case of financing from European funds.
- ❖ Therefore, the "Start-up Nation - Romania" Program allows the grant of a de minimis aid of maximum RON 200,000 per beneficiary, representing 100% of the eligible expenses, for a maximum of 10,000 beneficiaries per year.

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**The main aspects regarding the preparation and submission with the territorial units of the Ministry of Public Finances of the annual financial statements and annual accounting reports of economic operators and amendment and completion of certain accounting regulations**

*Order of the Minister of Public Finance no. 166/2017 published in the Official Gazette no. 86 of 31 January 2017*

- ❖ This Order brings, inter alia, certain amendments and completions to the Order no. 1.802/2014 on the accounting regulations regarding the annual individual financial statements and annual consolidated statements.
- ❖ The Order repeals Order no. 123/2016 regarding the main aspects on the preparation and submission with the territorial units of the Ministry of Public Finances of the annual financial statements and annual accounting reports of economic operators.

**Amendment of the Procedure for publishing the lists of debtors with outstanding tax liabilities, and the amount of these obligations, approved by Order of the president of NAFA no. 558/2016**

*Order of the president of the National Agency for Fiscal Administration no. 590/2017 published in the Official Gazette no. 87 of 31 January 2017*

- ❖ According to this Order, the list of debtors having outstanding tax liabilities with a total amount below the following limits will not be published on the NAFA's website:
  - RON 500,000, in case of debtors that have the quality of large taxpayers;
  - RON 250,000, in case of debtors that have the quality of medium taxpayers;
  - RON 100,000, in case of other categories of debtors, including individuals having outstanding tax liabilities resulting from independent economic activities or liberal professions;
  - RON 15,000, in case of individuals, other than those mentioned above.

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