

TAX HOT TOPICS

24 November 2017

Introduction of the mandatory initiation of collective negotiation

Emergency Ordinance no. 82/2017 published in the Official Gazette no. 902 of 16 November 2017

- ❖ By way of derogation from the Social Dialog Law no. 62/2011, republished, as further amended and supplemented, the Emergency Ordinance introduces, amongst others, the obligation to initiate the collective negotiations of addenda to collective labor agreements and conventions in force.
- ❖ This obligation is imposed over the units in which there is no collective labor agreement/ convention as to implement the provisions of Emergency Ordinance no. 79/2017 which amends and supplements the Fiscal Code. These provisions shall apply during 20 November - 20 December 2017.
- ❖ Additionally, the Emergency Ordinance provides for the following:
 - ❖ increase of the pension point by 10% as of 1st July 2018 (i.e. RON 1,100);
 - ❖ reduction of the contribution rate for the private pension fund from 5.1% to 3.75% starting 1st January 2018.

Alignment of the methodological norms for the usage of fiscal cash registers

Decision no. 804/2017 published in the Official Gazette no. 907 of 20 November 2017

- ❖ By this Government Decision, the Methodological Norms for the application of the Emergency Ordinance no. 28/1999 on the obligation of economic operators to use fiscal electronic cash registers, approved by Government Decision no. 479/2003 have been aligned to the latest amendments brought to the main normative act.
- ❖ Simultaneously, the Government Decision sets forth the minimum technical specifications required for the transmission of information in XML format to NAFA's software.
- ❖ However, up to the implementation of this software, users of fiscal electronic cash registers having a storage device of the electronic journal are obliged to send the information requested by this Decision to NAFA based on a specific procedure which shall be next approved. These provisions shall come into force as of 1 August 2018.

Submission for ratification of a certain Double Taxation Treaty

Decree no. 988/2017 published in the Official Gazette no. 903 of 17 November 2017

❖ By this Decree, the Avoidance of Double Taxation Treaty concluded by Romania and Bosnia and Herzegovina Convention signed at Sarajevo on 6 December 2016 is submitted for ratification to the Parliament.

* * *

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