

TAX HOT TOPICS

29 January 2016

Submission for ratification of certain Double Taxation Treaties

Decrees 913, 915 and 916 published in the Official Gazette no. 898 of 3 December 2015

- ❖ By Decrees published in the Official Gazette no. 898 of 3 December 2015, the Double Taxation Treaties signed in April 2015 with Italy, Bulgaria and Norway are submitted for ratification to the Parliament. The new tax Treaties will be ratified by laws issued by the Parliament.

Documents used in the financial and accounting activity starting 2016

Order no. 2.634/2015 published in the Official Gazette no. 910 of 9 December 2015

- ❖ The Order approves the forms used in the financial and accounting activity, in force starting **1 January 2016**, date when Order no. 3.512/2008 regarding the financial and accounting documents and Order no. 2.226/2006 regarding the use of certain financial and accounting forms are both repealed.
- ❖ This new Order establishes among others:
 - ❖ the mandatory elements on the financial and accounting documents;
 - ❖ new rules concerning the numbering system of the documents;
 - ❖ the period required for keeping the financial and accounting documents;
 - ❖ the mandatory registers depending on the applicable accounting system (double-entry or single-entry accounting).
- ❖ Also, the Order allows the use of information systems for the financial and accounting activity and establishes minimum requirements for these systems.

Amendments and completions brought to Law no. 227/2015 regarding the Fiscal Code. Extension of certain terms for using the cash registers and for the application of certain taxes in the oil and gas field

Emergency Ordinance no. 57/2015 published in the Official Gazette no. 923 of 11 December 2015

Amendments and completions brought to Law no. 227/2015 regarding the Fiscal Code

- ❖ *With respect to the social health security contribution*, clarifications are brought on certain aspects concerning the adjustment by rounding up to RON 1 of the calculation base for this contribution in the case of retired individuals.
- ❖ *With respect to withholding tax*, the amendments relate to transposing the provisions of EU Directive 2015/2060 of the Council of 10 November 2015 for repealing of Directive no. 2003/48/CE on taxation of savings income in the form of interest payments, published in the Official Journal of the EU, series L, no. 301 of 18 November 2015.
- ❖ Also, the provisions regarding the tax on savings income obtained from Romania by non-residents are applicable until 31 December 2015 (in relation to Member States) and until 31 December 2016 (in relation to Austria).
- ❖ The obligations of the paying agent established in Romania (i.e. submission of the informative statement regarding payments of such income) are applicable until the last day of February 2016 (in relation to Member States) and until the

last day of February 2017 (in relation to Austria).

Extension of certain terms for using the fiscal cash registers

- ❖ The deadlines for starting to use only the cash registers that contain the external storage and communication devices allowing the integration into an information system based on the administration category of the taxpayers, are extended until April/July/November 2017.
- ❖ The procedure for connecting the fiscal electronic cash registers to the national information system for surveillance and monitoring of the fiscal records will be approved by a NAFA Order, until 1 February 2018.

Extension of the term for the application of certain taxes in the oil and gas field

- ❖ The term for the application of certain taxes in the oil and natural gases field (i.e. tax on natural monopoly in the electricity and natural gas field, tax on income derived from exploitation of natural resources, others than natural gas, tax on the additional income obtained from deregulation of prices from the natural gas field) is extended until **31 December 2016**.

Amendments regarding the tax record

Law no. 327/2015 published in the Official Gazette no. 937 of 18 December 2015

- ❖ The present Law amends the provisions of article 5, para. (3) of the Government Ordinance no. 39/2015 regarding the tax record, as follows:
 - ❖ The competent authorities that ascertain contraventional or penal punishable facts under the fiscal, accounting, custom laws, and also under the financial discipline law and that apply sanctions have the obligation to communicate the documents sanctioning facts which are recorded in the tax record, according to the Law, **in copy**, to the fiscal authority in whose jurisdiction the sanctioned taxpayer has his residence. Communication shall occur within 5 days since the documents remain definitive.
 - ❖ According to the law, contravention facts sanctioned with warning, registered in the tax record of the taxpayer at the effective date of the present Law, are removed from the evidence as of this date.

State Budget Law for 2016

Law no. 339/2015 published in the Official Gazette no. 941 of 19 December 2015

- ❖ The present Law provides and authorises, for budgetary year 2016, the income structured on chapters and subchapters and the expenses classified by destination and main credit officers for the State Budget, the budget of the National Sole Fund for Social Health Security, external loans, external non-refundable grants and of activities entirely financed from own funds.
- ❖ The Law provides, among others, the fact that in 2016 the level of social indemnity for retired individuals is set at the level of RON 400.

Law regarding the State Social Security Budget for 2016

Law no. 340/2015 published in the Official Gazette no. 942 of 19 December 2015

- ❖ The present Law provides and authorises, for budgetary year 2016, the income structured on chapters and subchapters and the expenses by their destination for

the State Social Security Budget, budget for unemployment, a synthesis of budgets for public institutions partially financed from own funds, as well as specific regulations for the budgetary year 2016.

- ❖ According to the present Law, **the average gross salary** used to substantiate the state social security budget for 2016 is **RON 2,681**.
- ❖ The law also establishes that the individual social security contribution rate includes

the share of 5.1% related to pensions funds privately managed, provided by Law no. 411/2004 regarding pensions funds privately managed. In 2015, this share represented 5% of the social security contribution owed by the employee.

- ❖ According to the Law, for 2016 the process of granting credits in favourable conditions and non-reimbursable funds for creating jobs was suspended.

Valuation guide – GEV 500 – Determining the taxable value of buildings

Decision no. 3 published in the Official Gazette no. 946 of 21 December 2015

- ❖ The Decision approves the Valuation guide – GEV 500 Determining the taxable value of buildings, part of „Valuations standards – ANEVAR”, which are mandatory for the deployment of valuation activity.
- ❖ The present Decision enters into force as at 31 December 2015.

Interest payable by the fiscal authorities for unduly payments made by the taxpayer

Decision no. 694 published in the Official Gazette no. 948 of 22 December 2015

- ❖ The Decision approves the request raised by Rolast S.A. from Pitesti in the File no. 1952/2/2013 of High Court of Cassation and Justice – The administrative and fiscal contentious section **deciding that the provisions of article 124, para. (1) in conjunction with the provisions of article 70 of the Government Ordinance no. 92/2003 regarding the Fiscal Procedure Code are considered unconstitutional.**
- ❖ Thus, the Romanian Constitutional Court decided that any taxpayer which made an unduly payment towards the fiscal authorities has the right to receive interest

starting the date from which the payment was made until the date of effective refund.

- ❖ The Decision states that „the fiscal authorities will have the possibility to proceed to solving a certain request

within 45 days from the request registration, with the possibility to expand the mentioned period, but the interest shall be due starting the settlement date of the fiscal obligation considered, according to the law, as being unduly paid”.

The Agreement between Romania and the Republic of Albania in the social security field

Law no. 336 published in the Official Gazette no. 953 of 23 December 2015

- ❖ According to the present Law, the Agreement between Romania and the Republic of Albania in the social security field, signed in Bucharest at 27 February 2015 is ratified.
- ❖ In order to apply the present Agreement, the institutions of both parties are authorised to perform information exchange of personal data, including information regarding the income of individuals provided that such information

is necessary by one institution in order to apply the relevant legislation.

- ❖ The present Agreement was concluded for an indefinite period and it will enter into force on the first day of the month following the expiration of three months from the date of completion of necessary internal procedures for entry into force of this Agreement.

Extension of the effective date of Law regarding the insolvency of individuals

Emergency Ordinance no. 61 published in the Official Gazette no. 962 of 24 December 2015

- ❖ The present normative act provides that the date when Law no. 151/2015 regarding the insolvency procedure of individuals

enters into force is postponed until 31 December 2016.

Procedure for issuing the advance tax ruling

Order no. 3.736 published in the Official Gazette no. 964 of 24 December 2015

- ❖ The present Order approves the Procedure for issuing the advance tax ruling and the content of the request for issuing the advance tax ruling.
- ❖ The future fiscal operations for which an advance tax ruling is requested must be subsequent to the date when the request form was submitted and the tax ruling shall apply from the date of the future operations for which a tax ruling was requested.
- ❖ The procedure sets new situations when the request for the issue of an advance tax ruling can be rejected, of which we mention the following:
 - ❖ the future fiscal situation was regulated through legislative amendments or other administrative documents (decisions issued by Central Fiscal Commission), issued between the date when the request was filled and the date when the tax ruling is issued;
 - ❖ the fiscal situation subject to the request for advance tax ruling is similar to a fiscal situation regulated during a fiscal inspection at the level of the applicant taxpayer for which administrative documents were issued;
 - ❖ if the taxpayer does not submit information, data, clarifications, other documents requested by the tax authorities regarding the request submitted.
- ❖ An advance tax ruling is issued for each future fiscal situation, as well as for each fiscal obligation.
- ❖ If there are any clues that the future fiscal situation is an artificial cross-border transaction, the tax authority can initiate the information exchange procedure, based on the double taxation treaties, together with the tax administrations of the states involved within respective transaction.
- ❖ The provisions of the present Order apply to the requests for issuing the individual advance tax ruling are submitted after **1 January 2016**.

Instructions for applying the provisions of Title VIII from Law no. 207/2015 regarding the Fiscal Procedure Code

Order no. 3.741 published in the Official Gazette no. 975 of 29 December 2015

- ❖ The present Order approves the Instructions to apply the provisions of Title VIII of Law no. 207/2015 regarding the Fiscal Procedure Code.
- ❖ The Order aligns the instructions regarding the settlement of appeals to the provisions of the new Fiscal Procedure Code.
- ❖ The provisions of the present Order apply to appeals submitted starting **1 January 2016**.

Accounting regulations applicable to entities authorised by Financial Supervisory Authority

Norm no. 40 published in the Official Gazette no. 980 of 30 December 2015

- ❖ The present normative act approves the accounting regulations regarding annual financial statements and annual consolidated financial statements, applicable to entities authorised, regulated and supervised by the Financial Supervisory Authority – Instruments and financial investments sector.
- ❖ The provisions of the Norm are applicable starting **1 January 2016**.

Instructions for applying the simplification measures regarding transfers and intra-Community acquisitions

Order no. 4.120 published in the Official Gazette no. 981 of 30 December 2015

- ❖ The present Order approves the *Instructions for applying the simplification measures regarding transfers and deemed intra-Community acquisitions provided at article 270, para. (10) and article 273, para. (2), letter a) of Law no. 227/2015 regarding the Fiscal Code.*

- ❖ Applying the simplification measures is optional for the economic operators performing consignment stock or call-off stock transactions, as well as supplies of goods for testing or conformity purposes.
- ❖ The instructions establish also the fiscal treatment applicable if the Member States involved do not apply or accept the simplification measures.
- ❖ The present Order aligns the instructions for applying the simplification measures regarding transfers and intra-Community acquisitions to the provisions of the new Fiscal Code.
- ❖ The Order enters into force starting **1 January 2016**, date when the Order no. 2.216/2006 is repealed.

Accounting regulations in accordance with IFRS applicable to entities authorised and supervised by the Financial Supervisory Authority

Norm no. 39 published in the Official Gazette no. 982 of 30 December 2015

- ❖ The Norm approves the Accounting regulations in accordance with IFRS, applicable to entities authorised and supervised by Financial Supervisory Authority, Instruments and financial investments sector.
- ❖ Starting with 2015 financial year, the authorised entities have to submit to the territorial units of the Ministry of Public Finance an annual report based on the trial balance including data determined in accordance with IFRS provisions.

The procedure for establishing the penalty for non declaration

Order no. 3.834 published in the Official Gazette no. 984 of 30 December 2015

- ❖ The present Order approves the Procedure for establishing the tax liabilities representing penalties for non declaration.
- ❖ The penalty for non declaration is established by the tax authority and is communicated through the „Decision regarding accessory tax liabilities representing penalties for non declaration”.
- ❖ The penalties for non declaration are due for each principal tax liability consisting in taxes, social contributions, established by the tax authority through tax assessment decisions, for each day of delay, starting

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with the next day following the maturity date and until the settlement date of the amount due.

- ❖ The payment term of the penalties for non declaration is established based on the date when the tax assessment decisions are communicated by the tax authority.

- ❖ Moreover, the Order details the situations where the penalties for non declaration are reduced or increased, depending on the amount of principal tax liabilities.

- ❖ The provisions of the present Order enter into force starting **1 January 2016**.

The gross minimum salary

Government Decision no. 1.017 published in the Official Gazette no. 987 of 31 December 2015

- ❖ Starting **1 May 2016**, the minimum gross salary is increased to **RON 1,250 per month**.

- ❖ Setting a gross salary below the above mentioned level represents

contravention and is sanctioned with a fine from **RON 1,000 to RON 2,000** for each labour contract, provided that such action does not represent a criminal offense.

Approval of the amendments brought by GEO no. 50/2015 to the new Fiscal Code and to the new Fiscal Procedure Code

Law no. 358 published in the Official Gazette no. 988 of 31 December 2015

- ❖ The present Law approves Emergency Ordinance no. 50/2015 on amendment and completion of Law no. 227/2015 regarding the Fiscal Code and of Law no. 207/2015 regarding the Fiscal Procedure Code.

- ❖ For details on the amendments and completions brought by this Ordinance, please refer to our informative tax newsletter sent on 28 December 2015.

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Publication of certain normative acts which amend/approve forms, instructions and other tax procedures

<i>Official Gazette</i>	<i>Normative Act</i>	<i>Content</i>
905 / 7.12.2015	Order 3.250	<p>The Order approves a new model of Form 101 „Corporate income tax” and also brings amendments to the filling instructions of this Form.</p> <p>The Form will be submitted also by legal entities residents in an EU Member State or in the European Economic Area that opt for regularisation of the tax paid in Romania, according to art. 116¹ of Law no. 571/2003, with further amendments and completions.</p>
914 / 10.12.2015	Order 3.495	<p>The Order approves the Form 014 „Notification regarding the change of the fiscal year”. The Order enters into force starting 1 January 2016.</p>
924 / 14.12.2015	Order 2.727	<p>The Order approves the model and content of the Informative statements 402 „Informative statement regarding salary income and other income assimilated to salaries obtained in Romania, including remuneration of administrators and other assimilated individuals, residents in other EU Member States” and 403 „Informative statement regarding life insurance products contracted by residents of other EU Member States in Romania”.</p> <p>The Order enters into force starting 1 January 2016.</p>
926 / 15.12.2015	Order 3.604	<p>The Order approves the Instructions for corrections of material errors from the VAT returns and also the Form „Decision regarding rejection of the request for correction of material errors from the VAT return”, code: 14.13.02.02/d.r.c.</p> <p>The Order enters into force starting 1 January 2016.</p>
	Order 3.605	<p>The amendment of Order for the approval of model and content of some forms provided within Title III of Law no. 571/2003 regarding the Fiscal Code (i.e. Forms 200, 201, 205, 250, 251).</p>
934 / 17.12.2015	Order 3.628	<p>The Order approves the model and content of Form 089 „The affidavit Statement for meeting the condition provided by art. 331, para. (2), letter e), point 2 of Fiscal Code”.</p> <p>The Order enters into force starting 1 January 2016.</p>
938 / 18.12.2015	Order 3.635	<p>The Order approves the Procedure of submission to the tax authority of the</p>

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<i>Official Gazette</i>	<i>Normative Act</i>	<i>Content</i>
		<p>certification document prepared by the tax consultant.</p> <p>The Order also approves the Procedure regarding the information exchange between NAFA and the Chamber of Tax Consultants.</p> <p>The Order enters into force starting 1 January 2016.</p>
943 / 21.12.2015	Order 3.622	The Order approves the model and content of the Forms used in administration of income tax and social security contributions owed by individuals (i.e. Forms 220, 221, 222 , 223, 224, 260, 650).
954 / 23.12.2015	Order 3.654	<p>The Order approves the Procedure of issuing the tax certificate, the certificate of budgetary obligations and also the model and content of these documents.</p> <p>The Order enters into force starting 1 January 2016.</p>
969 / 28.12.2015	Order 3.699	The Order approves the Procedure for settlement of the VAT returns with negative amounts requested for refund and also for approval of the model and content of certain forms.
975 / 29.12.2015	Order 2.068	<p>The Order approves certain standard Forms for establishing the local taxes and charges by the local tax authorities.</p> <p>The tax authorities will assure the publication of the standard Forms on their website (where available), so that taxpayers using information systems be able to consult and print such Forms. The Order enters into force starting 1 January 2016.</p>
976 / 29.12.2015	Order 4.121	<p>The Order approves the Norms regarding the procedure of granting the certificate of deferred payment of VAT in customs and the issue of the guarantee for the import of goods.</p> <p>The present Order aligns the above mentioned procedure to the provisions of the new Fiscal Code (in force starting 1 January 2016).</p>
983 / 30.12.2015	Order 3.770	The Order approves the Procedure for the provision of information according to art. 61 („ <i>The obligation of credit institutions to provide information</i> ”) of Law no. 207/2015 regarding the Fiscal Procedure Code (in force starting 1 January 2016).
984 / 30.12.2015	Order 4.115	The present Order repeals the provisions of Order no. 752/2006 regarding the approval of the procedure for issuing the tax certificate for legal entities and

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<i>Official Gazette</i>	<i>Normative Act</i>	<i>Content</i>
		individuals, of the budgetary obligations certificate, as well the model and content of such documents. The Order enters into force starting 1 January 2016 .

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Publication of certain normative acts for amendment/approval of certain forms, instructions and tax procedures used in tax inspections

<i>Official Gazette</i>	<i>Normative Act</i>	<i>Content</i>
930 / 16.12.2015	Order 3.602	<p>The present Order brings amendments to Order no. 3.494/2013 regarding the approval of the model and content of the <i>Minutes of finding and sanctioning contraventions</i>.</p> <p>The Order enters into force starting 1 January 2016.</p>
947 / 22.12.2015	Order 3.695 Order 3.696	<p>The competent tax authority to exercise the review of individual tax situation and to exercise the tax inspection regarding income tax for all taxpayers across the country is the <i>General Direction to control individuals' income</i>.</p> <p>The Orders enter into force starting 1 January 2016.</p>
965 / 28.12.2015	Order 3.711	<p>The Order approves the model and content of Forms used in the tax inspection activity, regulated within Title VI „Tax audit” of Law no. 207/2015 regarding the Fiscal Procedure Code (such as: tax audit notice, service order, explanatory note, invitation, report, summon, etc.).</p>
967 / 28.12.2015	Order 3.710	<p>The Order approves the model and content of the <i>Tax audit report for legal entities</i>.</p> <p>The Order enters into force starting 1 January 2016.</p>
968 / 28.12.2015	Order 3.706 Order 3.707 Order 3.708 Order 3.709	<p>The Order approves the model and content of the Form „<i>Decision regarding the adjustment of taxable base as a result of a tax audit</i>” (in force starting 1 January 2016).</p> <p>The Order approves the model and content of the Form „<i>Decision regarding not changing the taxable base</i>” (in force starting 1 January 2016).</p> <p>The Order approves the model and content of the Form „<i>Provisional Tax Decision regarding the principal tax liabilities</i>” (in force starting 1 January 2016).</p> <p>The Order approves the model and content of the Form „<i>Tax Decision regarding principal tax liabilities related to differences in taxable bases as resulted during the tax audits at the level of legal entities</i>” (in force starting 1 January 2016).</p>

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<i>Official Gazette</i>	<i>Normative Act</i>	<i>Content</i>
972 / 29.12.2015	Order 3.772	The Order approves the model and content of the tax audit report prepared for individuals.
	Order 4.031	The Order approves the model and content of the Form 401 <i>“Informative statement regarding real estate owned by residents of other EU Member States in Romania”</i> .
	Order 4.087	The Order approves the standard Form used in the activity of collecting local taxes, undertaken by the local tax authorities (statement on building tax – for individuals).
	Order 3.735	<p>The Order approves the Procedure for the issuance and amendment of an advance pricing agreement, as well as the content of the request for the issuance and amendment of the advance pricing agreement.</p> <p>The main amendments introduced by the present Order include among others:</p> <ul style="list-style-type: none"> - direct reference to the application of OECD guidelines regarding transfer pricing, with further amendments and completions; - the exception to apply APA during the fiscal year when the APA application is submitted depends on its submission with the tax authorities prior to application of the transfer pricing policy, respectively application of the conditions and methods used for establishing the transfer prices (the previous legislation provided the same exception, but with reference to filing the request prior to carrying out the transaction); - if there are any clues that the transaction subject to an unilateral APA request may be an artificial cross-border transaction, the tax authorities are entitled to require the conversion of this request application into a bilateral or multilateral APA. <p><i>Content of the request/documentation/APA</i></p> <ul style="list-style-type: none"> - specific requirements regarding the benchmarking study and calculation of inter-quartile range according to arm’s length principle for the purpose of obtaining an APA; - detailed/extended requirements compared to the previous ones regarding the content of the request application and

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<i>Official Gazette</i>	<i>Normative Act</i>	<i>Content</i>
		<p>documentation that must be submitted with the tax authorities for issuance or amendment of an APA;</p> <ul style="list-style-type: none"> - detailed/extended requirements compared to the previous ones regarding the elements that must be stipulated by an APA (e.g. the content of the annual report that must be submitted with the tax authorities). <p><i>Rejection of the request for issuance/amendment of an APA:</i></p> <ul style="list-style-type: none"> - the new situations for rejecting an APA request application include: failure to provide all the information required to be included in the APA request/documentation submitted, failure to submit the additional information requested by the tax authorities within 60 days, in case the facts described in the APA request are subject to criminal investigation (including acts of tax evasion) and they are related to the applicant, failure to submit the amendment request for extending the validity term, extension or revision of an APA within at least 30 days before the expiry date of an APA, etc. - the Order introduces the obligation for the tax authorities to bring arguments for rejection of an APA application request/amendment for specific situations presented by the Order. <p>The provisions of this Order apply to APA request applications submitted after 1 January 2016.</p>
973 / 29.12.2015	Order 3.737	<p>The Order approves the model and content of the Form „<i>Tax decision for adjustment/estimation of the income or expense at the level of one of the related parties</i>“ as well as related filling instructions.</p> <p>The present Order enters into force starting 1 January 2016.</p>
972 / 29.12.2015	Order 3.704	<p>The present Order sets the assets and income to be declared by the individual subject to audit of their individual tax situation, as well as the model of the Form.</p> <p>The present Order enters into force starting 1 January 2016.</p>
980 / 30.12.2015	Order 3.771	<p>The Order approves the model and content of the following Forms:</p> <ul style="list-style-type: none"> - <i>Tax decision for the income tax and social contributions related to differences on taxable bases established during the tax audit of</i>

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<i>Official Gazette</i>	<i>Normative Act</i>	<i>Content</i>
		<p><i>individuals.</i></p> <p style="padding-left: 40px;">- <i>Tax decision regarding the principal tax liabilities related to differences on taxable bases established during the tax audit of individuals.</i></p> <p style="text-align: center;">The present Order enters into force starting 1 January 2016.</p>
<i>982 / 30.12.2015</i>	Order 3.838	The present Order approves the model and content of the Forms used in the control activity undertaken by the General Direction of Fiscal Anti-fraud. The Order enters into force starting 1 January 2016.
<i>983 / 30.12.2015</i>	Order 3.833	<p>The present Order approves the Form "<i>Formal note regarding the measures established by the tax inspectors.</i>"</p> <p>The present Order applies in relation with the measures established by the tax inspectors during the tax inspections/controls initiated after 1 January 2016.</p>
	Order 4.133	The present Order repeals Order no. 1504/2013 regarding the model for the declaration of assets and income, as well as the assets and income to be declared by the individual subject to audit of the individual tax situation (in force starting 1 January 2016.)
<i>981 / 30.12.2015</i>	Order 3.733	<p>The present Order approves the indirect methods of determining the income (i.e. the source and usage of fund, the cash flow method and net assets method) used by the tax authority for the audit of the individual tax situation, as well as related instructions for its application.</p> <p>According to the normative act, in order to verify the tax situation of individuals, the tax authorities perform the following preliminary activities:</p> <ul style="list-style-type: none"> - risk analysis; - selection of the individuals subject to preliminary documentary tax audit; - preliminary documentary tax audit. <p>If following the preliminary tax audit it results a significant difference between the estimated revenue of the individual, calculated based on its individual tax situation, and the income declared by the individual or income declared by the income payers, the tax audit shall continue and the</p>

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		<p>tax audit notice will be communicated to the respective individual.</p> <p>The fiscal body has the competence to select the indirect method for determining the individual income to be used in the tax audit.</p> <p>The present Order enters into force starting 1 January 2016.</p>

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Publication of normative acts which modify / approve several forms, instructions and procedures used in tax administration

<i>Official Gazette</i>	<i>Normative Act</i>	<i>Content</i>
934 / 17.12.2015	Law 316	<p>The present Law approves the Government Ordinance no. 17/2015 regarding the regulation of certain fiscal and budgetary measures and the amendment and completion of certain normative acts.</p> <p>Lack of any elements in the tax administrative act, except for those which are issued by a massive printing centre, lead to nullity of the respective act.</p> <p>Also, the Law introduces a new situation regarding the conditions for maintaining the validity of rescheduled tax liabilities.</p>
939 / 18.12.2015	Order 3.631	<p>The present Order approves the territorial competence for the administration of taxpayers, except for large and medium taxpayers.</p> <p>The present Order enters into force starting 1 January 2016.</p>
952/ 22.12.2015	Order 3.647	<p>The present Order amends Order no. 3.581/2013 regarding the administration of large taxpayers and Order no. 3.582/2013 regarding the administration of medium taxpayers. Thus, under the new provisions, taxpayers who are in insolvency or temporary inactivity/ declared inactive will be removed from the administration of the Competent Direction starting 1 February of the year following the one in which, as the case may be:</p> <ul style="list-style-type: none"> ❖ the sentence for opening the insolvency procedure remains final; ❖ taxpayers have become inactive or entered in temporary inactive status.
	Order 3.648	<p>Order regarding the activity of administration of large taxpayers</p> <p>Starting 1 January 2016, the General Director for Administration of large taxpayers will administer a maximum number of 1,500 taxpayers. The present Order enters into force starting 1 January 2016.</p>

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<i>Official Gazette</i>	<i>Normative Act</i>	<i>Content</i>
	Order 3.649	<p>Order regarding the activity of administration of medium taxpayers</p> <p>Starting 1 January 2016, the regional general directions of public finance, via the administrations of medium taxpayers and Regional General Direction of Public Finance, Bucharest – Fiscal Administration of medium taxpayers, manages a maximum number of 22,000 taxpayers.</p> <p>The present Order enters into force starting 1 January 2016.</p>
964 / 24.12.2015	Order 3.740	<p>The present Order establishes the conditions for delegating the competence for settlement of appeals towards other competent authority.</p> <p>The provisions of the present Order apply for the claims submitted starting 1 January 2016.</p>
973 / 29.12.2015	Order 3.775	<p>Order for the approval of special competence of the central fiscal authority.</p> <p>The present Order specifies the relevant tax authority for several categories of non-resident taxpayers (such as: taxpayers not established in Romania who are entitled to register directly in Romania, non-resident taxpayers that do not have a permanent establishment in Romania, etc.).</p> <p>The present Order enters into force starting 1 January 2016.</p>
978 / 30.12.2015	Order 3.637	<p>The present Order approves the methodology for distributing the amounts paid by taxpayers in the sole account and for settlement of tax liabilities registered by respective taxpayers.</p> <p>The present Order enters into force starting 1 January 2016.</p>
979 / 30.12.2015	Order 3.698	<p>The present Order approves the taxpayer fiscal registration forms and also the categories of tax liabilities included in the tax vector.</p> <p>The present Order enters into force starting 1 January 2016.</p>