

# TAX HOT TOPICS

13 October 2021

**Emergency Ordinance no. 111/2021 for establishing measures in the field of social protection for employees and other professional categories in the prohibition, suspension or limitation of economic activities in the context of the epidemiological situation determined by the spread of the SARS-CoV-2 coronavirus (Official Gazette no. 945 of 4 October 2021)**

- ☺ Under this Emergency Ordinance it is reintroduce the technical unemployment applicable until 31 December 2021.
- ☺ Employees whose labor agreement has been suspended at the initiative of the employer as a result of the effects determined by the SARS-CoV-2 coronavirus during the period of the temporary interruption of activity, totally or partially, benefit from technical unemployment.
- ☺ Employees of companies whose activity has been suspended as a result of the epidemiological investigation benefit, also, from the allowance granting for technical unemployment.
- ☺ The technical unemployment allowances that the employees benefit from are representing 75% of the basic salary corresponding to the job occupied, but not more than 75% of the average gross salary gain.
- ☺ **Taxation** – the compensation is subject to tax and social security contributions based on the Tax Code, save for the work insurance contribution (CAM). Computation, withholding and payment of the tax and social contributions should be made by the employer from the compensations received from the public unemployment budget.
- ☺ There are also other categories of persons / freelancers that may benefit from the state budget of a monthly allowance of 75% of the average gross salary during the period of the temporary interruption of activity, totally or partially, as result of the effects of SARS-CoV-2 coronavirus

**Emergency Ordinance no. 120/2021 regarding the administration, operation and implementation of the national system on electronic invoicing RO e-Invoice and electronic invoicing in Romania (Official Gazette no. 960 of 7 October 2021)**

- ☺ The Emergency Ordinance establishing the general framework for the implementation of the national e-Invoicing system.
- ☺ The national system regarding the electronic invoice RO e-Invoicing represents the set of principles, rules and IT applications aimed at receiving the electronic invoice from the issuer in compliance with the electronic invoice structure (provided in the ordinance), storing invoices by electronic means and sending to the recipient.
- ☺ The Emergency Ordinance specifies the way of sending the electronic invoice through the e-Invoicing system, as well as the elements of the electronic invoice.

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- ✿ The national electronic invoicing system RO e-Invoicing will become operational within a maximum of 30 days from the date of entry into force of the emergency ordinance (i.e. 7 October 2021).
- ✿ In a first stage, the national system regarding the electronic invoicing RO e-Invoicing will be applied on the economic agents and state companies / public institutions relationship (B2G - business to government), in case that the economic agents choose to apply the e-Invoicing system.
- ✿ In the B2B commercial relationship, the issuer of the electronic invoice may opt for using the national e-Invoice system in accordance with the provisions related to the structure of the electronic invoice.

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