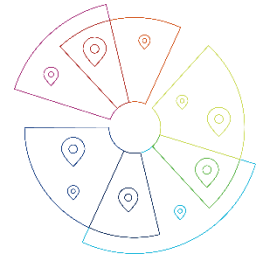


**TAX NEWS****15/2023****Stimati parteneri,****Legea nr. 296/2023 privind unele masuri fiscal-bugetare pentru asigurarea sustenabilitatii financiare a Romaniei pe termen lung****Modificari in vigoare de la 1 ianuarie 2024****❖ Impozitul minim**

- Contribuabilii care inregistreaza in anul precedent o cifra de afaceri de peste 50.000.000 euro si al caror impozit pe profit este mai mic decat impozitul minim pe cifra de afaceri sunt obligati la plata impozitului pe profit la nivelul impozitului minim pe cifra de afaceri. Cursul de schimb pentru determinarea echivalentului in euro a cifrei de afaceri este cel valabil la inchiderea exercitiului financiar in care s-au inregistrat veniturile. In sensul prezentului alineat, cifra de afaceri a anului precedent reprezinta diferenta dintre veniturile totale (VT) si veniturile care se scad din veniturile totale (Vs).

**Dear collaborators,****Law no. 296/2023 regarding some fiscal-budgetary measures to ensure the long-term financial sustainability of Romania****Amendments in force from January 1st, 2024****❖ The minimum tax**

- Taxpayers who register in the previous year a turnover of over 50,000,000 euros and whose profit tax is lower than the minimum turnover tax are obliged to pay profit tax at the level of the minimum turnover tax. The exchange rate for determining the euro equivalent of the turnover is the one valid at the end of the financial year in which the revenues were recorded. For the purposes of this paragraph, the turnover of the previous year represents the difference between the total revenues (VT) and the revenues that are subtracted from the total revenues (Vs).
- Economic operators that exclusively carry out activities of distribution/supply/transport of

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- Sunt exceptati de la aplicarea impozitului minim pe cifra de afaceri operatorii economici care desfasoara exclusiv activitati de distributie/furnizare/transport de energie electrica si gaze naturale care sunt reglementati/licentiati de Autoritatea Nationala de Reglementare in Domeniul Energiei.
- In situatia in care rezultatul fiscal cumulat la sfarsitul trimestrului/anului de calcul este pierdere fiscala sau profit impozabil, inainte de recuperarea pierderii fiscale din anii precedenti, contribuabilul determina impozitul minim pe cifra de afaceri.
- Impozitul minim pe cifra de afaceri se determina astfel:
  - $IMCA = 1\% \times (VT - V_s - I - A)$ , unde indicatorii au urmatoarea semnificatie:
  - ✓ IMCA - impozit minim pe cifra de afaceri, determinat cumulat de la inceputul anului fiscal/anului fiscal modificat pana la sfarsitul trimestrului/anului de calcul;
  - VT - venituri totale, determinate cumulat de la inceputul anului fiscal/anului fiscal modificat pana la sfarsitul trimestrului/anului de calcul, dupa caz;
  - $V_s$  - venituri care se scad din veniturile totale, determinate cumulat de la inceputul anului fiscal/anului fiscal modificat pana la sfarsitul trimestrului/anului de calcul, dupa caz, reprezentand:
  - ✓ (i) veniturile neimpozabile prevazute la art. 23 si 24 din Codul Fiscal;

electricity and natural gas that are regulated/licensed by the National Energy Regulatory Authority are exempted from the application of the minimum turnover tax.

In the event that the cumulative fiscal result at the end of the quarter/calculation year is fiscal loss or taxable profit, before the recovery of the fiscal loss from previous years, the taxpayer determines the minimum tax on turnover.

- The minimum turnover tax is determined as follows:
  - $IMCA = 1\% \times (VT - V_s - I - A)$ , where the indicators have the following meaning:
  - ✓ IMCA - minimum turnover tax, determined cumulatively from the beginning of the fiscal year/amended fiscal year until the end of the quarter/calculation year;
  - VT - total revenues, determined cumulatively from the beginning of the fiscal year/changed fiscal year to the end of the quarter/calculus year, as the case may be;
  - $V_s$  - revenues that are subtracted from total revenues, determined cumulatively from the beginning of the fiscal year/amended fiscal year until the end of the quarter/calculation year, as the case may be, representing:

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- ✓ (ii) veniturile aferente costurilor stocurilor de produse;
  - ✓ (iii) veniturile aferente costurilor serviciilor in curs de executie;
  - ✓ (iv) veniturile din productia de imobilizari corporale si necorporale, care nu sunt cuprinse in indicatorul I de mai jos;
  - ✓ (v) veniturile din subventii;
  - ✓ (vi) veniturile realizate din despagubiri, de la societatile de asigurare/reasigurare, pentru pagubele produse bunurilor de natura stocurilor sau a activelor corporale proprii;
  - ✓ (vii) veniturile reprezentand accizele care au fost reflectate concomitent in conturile de cheltuieli;
- I - valoarea imobilizarilor in curs de executie ocazionate de achizitia/productia de active, inregistrate in evidenta contabila incepand cu data de 1 ianuarie 2024, respectiv incepand cu prima zi a anului fiscal modificat care incepe in anul 2024;
  - A - amortizarea contabila la nivelul costului istoric aferenta activelor achizitionate/produse incepand cu data de 1 ianuarie 2024/prima zi a anului fiscal modificat care incepe in anul 2024. Nu se cuprinde in acest indicator amortizarea contabila a activelor incluse in valoarea indicatorului I.
- ✓ the non-taxable income provided for in art. 23 and 24 of the Fiscal Code;
  - ✓ (ii) revenues related to product inventory costs;
  - ✓ (iii) revenues related to the costs of services in progress;
  - ✓ (iv) revenues from the production of tangible and intangible assets, which are not included in indicator I below;
  - ✓ (v) revenues from subsidies;
  - ✓ (vi) the income obtained from compensations, from insurance/reinsurance companies, for the damages caused to goods of the nature of stocks or own tangible assets;
  - ✓ (vii) revenues representing excise taxes that were simultaneously reflected in the expense accounts;
  - I - the value of fixed assets in progress caused by the acquisition/production of assets, recorded in the accounting records starting with January 1, 2024, respectively starting with the first day of the modified fiscal year that starts in 2024;
  - A - accounting depreciation at the level of the historical cost related to assets purchased/produced starting from January 1, 2024/the first day of the modified fiscal year that begins in 2024. This indicator does not include the accounting depreciation

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| <ul style="list-style-type: none"> <li>- Activele luate in calcul, pentru determinarea indicatorilor I si A, vor fi stabilite prin ordin al ministrului finantelor, iar selectia categoriilor de active eligibile se realizeaza pe baza unor criterii legate de natura activitatii desfasurate.</li> <li>- In cazul in care din aplicarea formulei de calcul pentru determinarea impozitului minim pe cifra de afaceri rezulta o valoare negativa, impozitul minim este zero.</li> <li>- Pentru efectuarea comparatiei intre impozitul pe profit si impozitul minim pe cifra de afaceri, impozitul pe profit trimestrial/anual reprezinta impozitul pe profit inainte de scaderea sumelor potrivit legii, ajustat astfel:             <ul style="list-style-type: none"> <li>✓ din acest impozit pe profit se scad sumele reprezentand sponsorizare/mecenat, alte sume care se scad din impozitul pe profit, potrivit legilor speciale, precum si</li> <li>✓ reducerea impozitului pe profit, conform prevederilor Ordonantei de urgenta a Guvernului nr. 153/2020 pentru instituirea unor masuri fiscale de stimulare a mentinerii/cresterii capitalurilor proprii.</li> </ul> </li> <li>- Din acest impozit nu se scad sumele reprezentand creditul fiscal extern, impozitul pe profit scutit potrivit art. 22 si impozitul pe profit scutit potrivit Legii cooperatiei agricole nr.</li> </ul> | <p>of the assets included in the value of indicator I.</p> <ul style="list-style-type: none"> <li>- The assets taken into account, for the determination of indicators I and A, will be established by order of the Minister of Finance, and the selection of eligible asset categories is made based on criteria related to the nature of the activity carried out.</li> <li>- If the application of the calculation formula for determining the minimum turnover tax results in a negative value, the minimum tax is zero.</li> <li>- To make the comparison between the profit tax and the minimum turnover tax, the quarterly/annual profit tax represents the profit tax before the deduction of the amounts according to the law, adjusted as follows:             <ul style="list-style-type: none"> <li>✓ from this profit tax are deducted the amounts representing sponsorship/patronage, other amounts that are deducted from the profit tax, according to special laws, as well as</li> <li>✓ the reduction of the profit tax, according to the provisions of the Government Emergency Ordinance no. 153/2020 for the establishment of fiscal measures to stimulate the maintenance/increase of own capital.</li> </ul> </li> <li>- The amounts representing the external tax credit, the exempted profit tax according to art. 22 and exempted profit tax according to the Agricultural Cooperation Law no. 566/2004, with</li> </ul> |
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566/2004, cu modificarile si completarile ulterioare, dupa caz.

- In cazul contribuabililor care aplica sistemul anual de plata cu efectuarea de plati anticipate, prevederile de mai sus se aplica pentru trimestrele I, II si III ale fiecarui an fiscal/an fiscal modificat, prin compararea impozitului minim pe cifra de afaceri, cu platile anticipate, urmand ca definitivarea impozitului pe profit anual sa se efectueze pana la termenul de depunere a declaratiei anuale de impozit pe profit. Comparatia se efectueaza astfel:
  - a) pentru trimestrul I, impozitul minim pe cifra de afaceri, se compara cu plata anticipata aferenta acestui trimestru;
  - b) pentru trimestrul II, impozitul minim pe cifra de afaceri, se compara cu suma platilor anticipate aferente trimestrului I si II;
  - c) pentru trimestrul III, impozitul minim pe cifra de afaceri, se compara cu suma platilor anticipate aferente trimestrului I, II si III.
- In cazul contribuabililor care aplica sistemul anual de plata fara efectuarea de plati anticipate, prevederile de mai sus se aplica pentru determinarea impozitului pe profit anual.
- In cazul grupului fiscal, fiecare membru al grupului fiscal calculeaza impozitul minim pe cifra de afaceri, potrivit formulei si il comunica

subsequent amendments and additions, as the case may be.

- In the case of taxpayers who apply the annual payment system with advance payments, the above provisions apply for the I, II and III quarters of each fiscal year/amended fiscal year, by comparing the minimum turnover tax with the advance payments, following that the finalization of the annual profit tax must be carried out by the deadline for submitting the annual profit tax declaration. The comparison is made as follows:
  - a) for the first quarter, the minimum tax per figure of af acceri, it is compared with the advance payment related to this quarter;
  - b) for quarter II, the minimum turnover tax is compared with the amount of anticipated payments related to quarter I and II;
  - c) for quarter III, the minimum turnover tax is compared with the amount of anticipated payments related to quarter I, II and III.
- In the case of taxpayers who apply the annual payment system without making advance payments, the above provisions are applied to determine the annual profit tax.
- In the case of the fiscal group, each member of the fiscal group calculates the minimum turnover tax, according to the formula and communicates it to the responsible legal entity in the

persoanei juridice responsabile din grup. Persoana juridica responsabila compara impozitul pe profit determinat la nivelul grupului cu valoarea insumata a impozitelor minime pe cifra de afaceri transmise de membrii grupului fiscal si aplica prevederile aplicabile. Daca rezultatul fiscal al grupului este pierdere fiscala, impozitul grupului se datoreaza la nivelul valorii insumate a impozitelor minime pe cifra de afaceri transmise de membrii grupului.

- In cazul in care contribuabilul datoreaza impozit minim pe cifra de afaceri din acesta nu se scad sumele reprezentand impozitul pe profit scutit, redus si alte sume care se scad din impozitul pe profit, potrivit legilor speciale, precum si reducerea impozitului pe profit conform prevederilor Ordonantei de urgenta a Guvernului nr. 153/2020.
- Contribuabilii care efectueaza sponsorizari si/sau acte de mecenat, scad sumele aferente din impozitul minim datorat la nivelul valorii minime dintre urmatoarele:
  - a) valoarea calculata prin aplicarea a 0,75% la cifra de afaceri; pentru situatiile in care reglementarile contabile aplicabile nu definesc indicatorul cifra de afaceri, aceasta limita se determina potrivit normelor;
  - b) valoarea reprezentand 20% din impozitul pe profit.

group. The responsible legal entity compares the profit tax determined at the group level with the total value of the minimum turnover taxes submitted by the members of the fiscal group and applies the applicable provisions. If the fiscal result of the group is a fiscal loss, the group tax is due at the level of the sum of the minimum taxes on the turnover submitted by the members of the group.

- If the taxpayer owes minimum turnover tax, the amounts representing the exempted, reduced profit tax and other amounts that are deducted from the profit tax, according to special laws, as well as the reduction of the profit tax according to the provisions of the Ordinance, are not deducted from it Government emergency no. 153/2020.
- Taxpayers who carry out sponsorships and/or acts of patronage, reduce the related amounts from the minimum tax due at the level of the minimum value of the following:
  - a) the amount calculated by applying 0.75% to the turnover; for situations where the applicable accounting regulations do not define the turnover indicator, this limit is determined according to the rules;
  - b) the amount representing 20% of the profit tax.

- In cazul sponsorizarilor efectuate catre entitati persoane juridice fara scop lucrativ, inclusiv unitati de cult, sumele aferente acestora se scad din impozitul pe minim datorat, in limitele prevazute de prezentul alineat, doar daca beneficiarul sponsorizarii este inscris, la data incheierii contractului, in Registrul entitatilor/unitatilor de cult pentru care se acorda deduceri fiscale.
- Pentru contribuabilii care au optat, in conformitate cu legislatia contabila in vigoare, pentru un exercitiu financiar diferit de anul calendaristic, prevederile prezentului articol se aplica incepand cu anul fiscal modificat care incepe in anul 2024.
- ❖ Impozit suplimentar pentru institutiile de credit - persoane juridice romane si sucursalele din Romania ale institutiilor de credit - persoane juridice straine
- Institutiile de credit - persoane juridice romane si sucursalele din Romania ale institutiilor de credit - persoane juridice straine datoreaza suplimentar impozitului pe profit un impozit pe cifra de afaceri calculat prin aplicarea asupra cifrei de afaceri a urmatoarelor cote de impozitare:
  - a) 2%, pentru perioada 1 ianuarie 2024-31 decembrie 2025 inclusiv;
  - b) 1%, incepand cu data de 1 ianuarie 2026.
- In the case of sponsorships made to non-profit legal entities, including cult units, the amounts related to them are deducted from the minimum tax due, within the limits provided by this paragraph, only if the beneficiary of the sponsorship is registered, on the date of conclusion of the contract, in the Register entities/units of worship for which tax deductions are granted.
- For taxpayers who opted, in accordance with the accounting legislation in force, for a financial exercise different from the calendar year, the provisions of this article apply starting with the modified fiscal year that begins in 2024.
- ❖ Additional tax for credit institutions - Romanian legal entities and Romanian branches of credit institutions - foreign legal entities
- Credit institutions - Romanian legal entities and Romanian branches of credit institutions - foreign legal entities owe, in addition to the profit tax, a turnover tax calculated by applying the following tax rates to the turnover:
  - a) 2%, for the period January 1st , 2024-December 31st , 2025 inclusive;
  - b) 1%, starting with January 1st , 2026.

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- Cifra de afaceri cuprinde:
    - a) venituri din dobanzi;
    - b) venituri din dividende;
    - c) venituri din taxe si comisioane;
    - d) castiguri (pierderi) din derecunoasterea activelor si datoriilor financiare care nu sunt evaluate la valoarea justa prin profit sau pierdere, net;
    - e) castiguri sau pierderi aferente activelor si datoriilor financiare detinute in vederea tranzactionarii, net;
    - f) castiguri sau pierderi aferente activelor financiare nedestinate tranzactionarii, evaluate obligatoriu la valoarea justa prin profit sau pierdere, net;
    - g) castiguri sau pierderi aferente activelor si datoriilor financiare desemnate ca fiind evaluate la valoarea justa prin profit sau pierdere, net;
    - h) castiguri sau pierderi din contabilitatea de acoperire, net;
    - i) diferente de curs de schimb (castig sau pierdere), net;
    - j) castiguri sau pierderi din derecunoasterea activelor nefinanciare, net;
    - k) alte venituri din exploatare.
  - Impozitul pe cifra de afaceri se calculeaza, se declara si se plateste trimestrial, astfel:
    - a) pentru trimestrele I-III, pana la data de 25 inclusiv a lunii urmatoare trimestrului pentru care se efectueaza plata;
- The turnover includes:
    - a) interest income;
    - b) income from dividends;
    - c) income from taxes and commissions;
    - d) gains (losses) from the derecognition of financial assets and liabilities that are not valued at fair value through profit or loss, net;
    - e) gains or losses related to financial assets and liabilities held for trading, net;
    - f) gains or losses related to financial assets not intended for trading, necessarily valued at fair value through profit or loss, net;
    - g) gains or losses related to financial assets and liabilities designated as valued at fair value through profit or loss, net;
    - h) gains or losses from hedge accounting, net;
    - i) exchange rate differences (gain or loss), net;
    - j) gains or losses from the derecognition of non-financial assets, net;
    - k) other operating income.
  - The turnover tax is calculated, declared and paid quarterly, as follows:
    - a) for quarters I-III, up to and including the 25th of the month following the quarter for which the payment is made;

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b) pentru trimestrul IV, pana la data de 25 martie inclusiv a anului urmator.

- Pentru determinarea rezultatului fiscal, impozitul pe cifra de afaceri reprezinta cheltuiala nedeductibila.
- Impozitul pe cifra de afaceri se calculeaza cumulat de la inceputul anului fiscal. Impozitul pe cifra de afaceri datorat trimestrial se determina ca diferenta intre impozitul pe cifra de afaceri calculat cumulat de la inceputul anului fiscal si impozitul pe cifra de afaceri datorat pentru perioada anterioara celei de calcul.
- Modelul si continutul declaratiei impozitului suplimentar vor fi stabilite prin ordin al presedintelui Agentiei Nationale de Administrare Fiscala, in termen de 60 de zile de la intrarea in vigoare a prezentei legi.

❖ Impozit suplimentar pentru persoanele juridice care desfasoara activitati in sectoarele petrol si gaze naturale

- Persoanele juridice care desfasoara activitati in sectoarele petrol si gaze naturale, stabilite prin ordin al ministrului finantelor, care inregistreaza in anul precedent o cifra de afaceri de peste 50.000.000 euro, datoreaza suplimentar impozitului pe profit un impozit specific pe cifra de afaceri. Cursul de schimb pentru determinarea echivalentului in euro a cifrei de afaceri este cel valabil la inchiderea exercitiului financiar in care s-au inregistrat veniturile. In sensul

c) for the IV quarter, up to and including March 25th of the following year.

- To determine the fiscal result, the turnover tax represents the non-deductible expense.
- The turnover tax is calculated cumulatively from the beginning of the fiscal year. The turnover tax due quarterly is determined as the difference between the turnover tax calculated cumulatively since the beginning of the fiscal year and the turnover tax due for the period preceding the calculation period.
- The model and content of the additional tax declaration will be established by order of the president of the National Agency for Fiscal Administration, within 60 days from the entry into force of this law.

❖ Additional tax for legal entities that carry out activities in the oil and natural gas sectors

- Legal entities that carry out activities in the oil and natural gas sectors, established by order of the Minister of Finance, that register a turnover of over 50,000,000 euros in the previous year, owe a specific turnover tax in addition to the profit tax. The exchange rate for determining the euro equivalent of the turnover is the one valid at the end of the financial year in which the revenues were recorded. For the purposes of this paragraph, the turnover of the

prezentului alineat, cifra de afaceri a anului precedent reprezinta diferenta dintre veniturile totale (VT) si veniturile care se scad din veniturile totale (Vs).

- Impozitul specific pe cifra de afaceri se determina astfel:
  - $ICAS = 0,5\% \times (VT - V_s - I - A)$ , unde indicatorii au urmatoarea semnificatie:
  - ✓ ICAS - impozit specific pe cifra de afaceri, determinat cumulativ de la inceputul anului fiscal/anului fiscal modificat pana la sfarsitul trimestrului/anului de calcul;
  - ✓ VT - venituri totale, determinate cumulativ de la inceputul anului fiscal/anului fiscal modificat pana la sfarsitul trimestrului/anului de calcul, dupa caz;
  - $V_s$  - venituri care se scad din veniturile totale, determinate cumulativ de la inceputul anului fiscal/anului fiscal modificat pana la sfarsitul trimestrului/anului de calcul, dupa caz, reprezentand:
    - ✓ (i) veniturile neimpozabile prevazute la art. 23 si 24 din Codul Fiscal;
    - ✓ (ii) veniturile aferente costurilor stocurilor de produse;
    - ✓ (iii) veniturile aferente costurilor serviciilor in curs de executie;
    - ✓ (iv) veniturile din productia de imobilizari corporale si necorporale, care nu sunt cuprinse in indicatorul I;
    - ✓ (v) veniturile din subventii;
    - ✓ (vi) veniturile realizate din despagubiri, de la societatile de

previous year represents the difference between the total revenues (VT) and the revenues that are subtracted from the total revenues (Vs).

- The specific turnover tax is determined as follows:
  - $ICAS = 0.5\% \times (VT - V_s - I - A)$ , where the indicators have the following meaning:
    - ✓ ICAS - specific tax on turnover, determined cumulatively from the beginning of the fiscal year/amended fiscal year until the end of the quarter/calculation year;
    - ✓ VT - total revenues, determined cumulatively from the beginning of the fiscal year/changed fiscal year to the end of the quarter/calculation year, as the case may be;
    - $V_s$  - revenues that are subtracted from total revenues, determined cumulatively from the beginning of the fiscal year/amended fiscal year until the end of the quarter/calculation year, as the case may be, representing:
      - ✓ (i) the non-taxable income provided for in art. 23 and 24 of the Fiscal Code;
      - ✓ (ii) revenues related to product inventory costs;
      - ✓ (iii) revenues related to the costs of services in progress;
      - ✓ (iv) revenues from the production of tangible and intangible assets, which are not included in indicator I;
      - ✓ (v) revenues from subsidies;

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- asigurare/reasigurare, pentru pagubele produse bunurilor de natura stocurilor sau a activelor corporale proprii;
- ✓ (vii) veniturile reprezentand accizele care au fost reflectate concomitent in conturile de cheltuieli;
- I - valoarea imobiliarilor in curs de executie ocazionate de achizitia/productia de active, inregistrate in evidenta contabila incepand cu data de 1 ianuarie 2024, respectiv incepand cu prima zi a anului fiscal modificat care incepe in anul 2024;
  - A - amortizarea contabila la nivelul costului istoric aferenta activelor achizitionate/produse incepand cu data de 1 ianuarie 2024/prima zi a anului fiscal modificat care incepe in anul 2024. Nu se cuprinde in acest indicator amortizarea contabila a activelor incluse in valoarea indicatorului I.
- Impozitul specific pe cifra de afaceri se calculeaza, se declara si se plateste trimestrial, astfel:
    - a) pentru trimestrele I-III, pana la data de 25 inclusiv a lunii urmatoare trimestrului pentru care se efectueaza plata;
    - b) pentru trimestrul IV, pana la data depunerii declaratiei anuale privind impozitul pe profit.
  - Pentru determinarea rezultatului fiscal, impozitul specific pe cifra de
- ✓ (vi) the income obtained from compensations, from insurance/reinsurance companies, for the damages caused to goods of the nature of stocks or own tangible assets;
  - ✓ (vii) revenues representing excise taxes that were simultaneously reflected in the expense accounts;
  - I - the value of fixed assets in progress caused by the acquisition/production of assets, recorded in the accounting records starting with January 1<sup>st</sup> , 2024, respectively starting with the first day of the modified fiscal year that starts in 2024;
  - A - accounting depreciation at the level of the historical cost related to assets purchased/produced starting from January 1<sup>st</sup> , 2024/the first day of the modified fiscal year that begins in 2024. This indicator does not include the accounting depreciation of the assets included in the value of indicator I.
- The specific turnover tax is calculated, declared and paid quarterly, as follows:
    - a) for quarters I-III, up to and including the 25th of the month following the quarter for which the payment is made;
    - b) for the IV quarter, until the date of submission of the annual profit tax declaration.
  - To determine the fiscal result, the specific tax on turnover represents

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afaceri reprezinta cheltuiala nedeductibila.

- Impozitul specific pe cifra de afaceri se calculeaza cumulat de la inceputul anului fiscal. Impozitul specific pe cifra de afaceri datorat trimestrial se determina ca diferenta intre impozitul specific pe cifra de afaceri calculat cumulat de la inceputul anului fiscal si impozitul specific pe cifra de afaceri datorat pentru perioada anterioara celei de calcul.
- Contribuabilii care desfasoara exclusiv activitati de distributie/ furnizare/ transport de energie electrica si gaze naturale si care sunt reglementati/licentiati de Autoritatea Nationala de Reglementare in Domeniul Energiei nu intra sub incidenta prezentului articol.
- Prevederile prezentului articol se aplica pentru perioada 1 ianuarie 2024-31 decembrie 2025, iar pentru contribuabilii care au optat pentru un exercitiu financiar diferit de anul calendaristic, se aplica pentru perioada cuprinsa intre anul fiscal modificat care incepe in anul 2024 si anul fiscal modificat care se incheie in anul 2026.

❖ Impozitul pe veniturile microintreprinderilor

➤ Cotele de impozitare

Cotele de impozitare pe veniturile microintreprinderilor sunt:

- a) 1%, pentru microintreprinderile care realizeaza venituri care nu depasesc

the non-deductible expense.

- The specific turnover tax is calculated cumulatively from the beginning of the fiscal year. The specific tax on turnover due quarterly is determined as the difference between the specific tax on turnover calculated cumulatively from the beginning of the fiscal year and the specific tax on turnover due for the previous period of the calculation.
- Taxpayers who exclusively carry out activities of distribution/supply/transport of electricity and natural gas and who are regulated/licensed by the National Energy Regulatory Authority do not fall under the scope of this article.
- The provisions of this article apply for the period January 1st , 2024-December 31st , 2025, and for taxpayers who opted for a financial exercise different from the calendar year, they apply for the period between the modified fiscal year that begins in 2024 and the modified fiscal year that ends in 2026.

❖ Tax on the income of micro-enterprises

➤ Tax rates

The tax rates on the income of micro-enterprises are:

- a) 1%, for micro-enterprises that realize incomes that do not exceed

60.000 euro inclusiv si care nu desfasoara activitati, principale sau secundare, corespunzatoare codurilor CAEN: 5821 - Activitati de editare a jocurilor de calculator, 5829 - Activitati de editare a altor produse software, 6201 - Activitati de realizare a soft-ului la comanda (software orientat client), 6209 - Alte activitati de servicii privind tehnologia informatiei, 5510 - Hoteluri si alte facilitati de cazare similare, 5520 - Facilitati de cazare pentru vacante si perioade de scurta durata, 5530 - Parcuri pentru rulote, campinguri si tabere, 5590 - Alte servicii de cazare, 5610 - Restaurante, 5621 - Activitati de alimentatie (catering) pentru evenimente, 5629 - Alte servicii de alimentatie n.c.a., 5630 - Baruri si alte activitati de servire a bauturilor, 6910 - Activitati juridice - numai pentru societatile cu personalitate juridica care nu sunt entitati transparente fiscal, constituite de avocati potrivit legii, 8621 - Activitati de asistenta medicala generala, 8622 - Activitati de asistenta medicala specializata, 8623 - Activitati de asistenta stomatologica, 8690 - Alte activitati referitoare la sanatatea umana.

- b) 3%, pentru microintreprinderile care:
- realizeaza venituri peste 60.000 euro; sau
  - desfasoara activitati, principale sau secundare, corespunzatoare codurilor CAEN de la lit a) de mai sus

60,000 euros inclusive and that do not carry out main or secondary activities corresponding to CAEN codes: 5821 - Editing activities of computer games, 5829 - Editing activities of other software products, 6201 - Custom software creation activities (customer oriented software), 6209 - Other information technology service activities, 5510 - Hotels and other similar accommodation facilities, 5520 - Accommodation facilities for holidays and short periods, 5530 - Parks for caravans, campsites and camps, 5590 - Other accommodation services, 5610 - Restaurants, 5621 - Food activities (catering) for events, 5629 - Other food services n.e.c., 5630 - Bars and other activities serving drinks , 691 0 - Legal activities - only for companies with legal personality that are not fiscally transparent entities, constituted by lawyers according to the law, 8621 - General medical assistance activities, 8622 - Specialized medical assistance activities, 8623 - Dental assistance activities, 8690 - Other activities related to human health.

- b) 3%, for micro-enterprises that:
- achieve incomes over 60,000 euros; or
  - carries out activities, main or secondary, corresponding to CAEN codes from letter a) above

- Daca in cursul anului fiscal, veniturile realizate de o microintreprindere depasesc nivelul de 60.000 euro sau microintreprinderea incepe sa desfasoare activitatile prevazute mai sus, incepand cu trimestrul in care se inregistreaza astfel de situatii, este aplicabila cota de impozitare de 3%.
  - Daca in cursul anului fiscal, o microintreprindere nu mai desfasoara activitatile prevazute mai sus si veniturile nu depasesc nivelul de 60.000 euro, incepand cu trimestrul in care se inregistreaza astfel de situatii, este aplicabila cota de impozitare de 1%.
  - In situatia in care persoanele juridice romane care desfasoara activitati corespunzatoare codurilor CAEN de mai sus, obtin venituri si din alte activitati in afara celor corespunzatoare acestor coduri CAEN, cota de impozitare de 3% se aplica si pentru veniturile din aceste alte activitati.
    - Termenele de declarare a mentiunilor
- If during the fiscal year, the revenues made by a micro-enterprise exceed the level of 60,000 euros or the micro-enterprise starts to carry out the activities provided above, starting with the quarter in which such situations are registered, the tax rate of 3% is applicable.
  - If during the fiscal year, a micro-enterprise no longer carries out the activities provided above and the revenues do not exceed the level of 60,000 euros, starting with the quarter in which such situations are registered, the tax rate of 1% is applicable.
  - In the event that Romanian legal entities carrying out activities corresponding to the CAEN codes above, also obtain income from other activities apart from those corresponding to these CAEN codes, the 3% tax rate is also applied to the income from these other activities.
    - ❖ The deadlines for declaring mentions
  - Micro-enterprises that become profit tax payers as a result of not fulfilling the conditions stipulated in art. 47 of the Fiscal Code or as a result of the exercise of the option, notify the competent fiscal bodies of the exit from the taxation system on the incomes of micro-enterprises, up to and including March 31st of the following fiscal year.

### ❖ Taxa pe valoarea adaugata

- Creste cota de la 9% la 19% pentru:
  - ✓ bauturilor nealcoolice care se incadreaza la codul NC 2202;
  - ✓ alimentelor cu zahar adaugat, al caror continut total de zahar este de minimum 10 g/100 g produs, altele decat cozonacul si biscuitii;
  
- Creste cota de TVA de la 5% la 9% pentru:
  - ✓ livrarea alimentelor de inalta valoare calitativa, respectiv produse montane, eco, traditionale;
  - ✓ livrarea locuintelor ca parte a politicii sociale (suprafata utila de maximum 120 mp, exclusiv anexele gospodaresti, a caror valoare, inclusiv a terenului pe care sunt construite, nu depaseste suma de 600.000 lei, exclusiv TVA). Cota redusa se aplica numai in cazul locuintelor care in momentul livrarii pot fi locuite ca atare.
  
- Se stabilesc masuri tranzitorii pentru livrarile de locuinte pentru care au fost incheiate contracte pana la data de 31 decembrie 2023 si care vor fi livrate in perioada 1 ianuarie-31 decembrie 2024, in vederea aplicarii cotei reduse de TVA de 5% sau 9%.
  - ✓ livrarea si instalarea de panouri fotovoltaice, panouri solare termice, pompe de caldura si alte sisteme de incalzire de inalta eficienta, cu emisii scazute, inclusiv a kiturilor de instalare, precum si a tuturor componentelor

### ❖ Value added tax

- The rate increases from 9% to 19% for:
  - ✓ non-alcoholic beverages that fall under NC code 2202;
  - ✓ foods with added sugar, whose total sugar content is at least 10 g/100 g of product, other than cookies and biscuits;
  
- The VAT rate increases from 5% to 9% for:
  - ✓ delivery of high-quality food, respectively mountain, eco, traditional products;
  - ✓ the delivery of housing as part of the social policy (useful surface of maximum 120 sqm, exclusive of outbuildings, the value of which, including the land on which they are built, does not exceed the amount of 600,000 lei, excluding VAT). The reduced rate applies only to homes that, at the time of delivery, can be lived in as such.
  
- Transitional measures are established for the deliveries of homes for which contracts were concluded until December 31st, 2023 and which will be delivered between January 1st and December 31st, 2024, in order to apply the reduced VAT rate of 5% or 9%.
  - ✓ the delivery and installation of photovoltaic panels, solar thermal panels, heat pumps and other high-efficiency, low-emission heating systems, including installation kits, as well as all the necessary

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necesare achizitionate separate destinate locuintelor, cladirilor administratiei publice centrale sau locale cu exceptia societatilor comerciale;

- ✓ livrarea si instalarea de componente pentru repararea si/sau extinderea sistemelor ca parte componenta a livrarilor de constructii, sau ca extraoptiuni la livrarea unei constructii;
- ✓ servicii constand in accesul la balciuri, parcuri de distractii si parcuri recreative ale caror activitati sunt incadrate la codurile CAEN 9321 si 9329, targuri, expozitii, cinematografe si evenimente culturale, altele decat cele scutite de taxa;
- ✓ servicii constand in accesul la evenimente sportive.

- Creste cota de TVA de la 5% la 19% pentru:

- ✓ dreptul de utilizare a facilitatilor sportive ale caror activitati sunt incadrate la codurile CAEN 9311 si 9313, altele decat cele scutite conform art. 292 alin. (1) lit. l).
- ✓ transportul de persoane cu trenurile sau vehiculele istorice cu tractiune cu aburi pe linii inguste in scop turistic sau de agrement;
- ✓ transportul de persoane utilizand instalatiile de transport pe cablu - telecabina, telegondola, telescaun, teleschi - in scop turistic sau de agrement;

components purchased separately for homes, central public administration buildings or local with the exception of commercial companies;

- ✓ the delivery and installation of components for the repair and/or expansion of systems as a component part of construction deliveries, or as extra options when delivering a construction;
- ✓ services consisting of access to pools, amusement parks and recreational parks whose activities are included in CAEN codes 9321 and 9329, fairs, exhibitions, cinemas and cultural events, other than those exempt from tax;
- ✓ services consisting of access to sports events.

- The VAT rate increases from 5% to 19% for:

- ✓ the right to use sports facilities whose activities are included in CAEN codes 9311 and 9313, other than those exempted according to art. 292 para. (1) lit. it).
- ✓ the transport of people with trains or historic vehicles with steam traction on narrow lines for tourist or leisure purposes;
- ✓ the transport of people using the cable transport facilities - cable car, cable car, chair lift, ski lift - for tourist or leisure purposes;

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- ✓ transportul de persoane cu vehicule cu tractiune animala, folosite in scop turistic sau de agrement;
- ✓ transportul de persoane cu ambarcatiuni folosite in scop turistic sau de agrement.

❖ Scutiri pentru exporturi sau alte operatiuni similare, pentru livrari intracomunitare si pentru transportul international si intracomunitar

- Se elimina scutirea de TVA cu drept de deducere aplicabila pentru urmatoarele operatiuni efectuate de catre unitati spitalicesti de stat:
  - ✓ serviciile de construire, reabilitare, modernizare de unitati spitalicesti din reseaua publica de stat;
  - ✓ livrarile de echipamente medicale, aparate, dispozitive, articole, accesorii si echipamente de protectie, materiale si consumabile de uz sanitar
  - ✓ adaptarea, repararea, inchirierea si leasingul unor astfel de bunuri.
- Se pastreaza insa scutirea de TVA daca aceste operatiuni sunt prestate catre entitati nonprofit inscrise in Registrul public organizat de A.N.A. si sunt destinate unitatilor spitalicesti detinute si exploatate de entitatea nonprofit sau celor din reseaua publica de stat, dupa caz.

- ✓ the transport of people with animal-drawn vehicles, used for tourist or leisure purposes;
- ✓ the transport of people with boats used for tourist or leisure purposes.

❖ Exemptions for exports or other similar operations, for intra-community deliveries and for international and intra-community transport

- The VAT exemption with the right of deduction applicable for the following operations performed by state hospital units is eliminated:
  - ✓ construction, rehabilitation, modernization services of hospital units from the state public network;
  - ✓ deliveries of medical equipment, devices, articles, accessories and protective equipment, materials and consumables for sanitary use
  - ✓ adaptation, repair, rental and leasing of such goods.
- It is kept but sc VAT exemption if these operations are provided to non-profit entities registered in the Public Register organized by A.N.A. and are intended for hospital units owned and operated by the non-profit entity or those in the state public network, as the case may be.

### ❖ Accize si taxe speciale

- Au fost introduse accize nearmonizate pentru urmatoarelor produse cu potential de risc redus:
  - a) produse care contin tutun, destinate inhalarii fara ardere, cu incadrarea tarifara NC 2404 11 00, inclusiv cele continute in rezerve livrate impreuna cu tigari electronice si alte dispozitive de vaporizare electrice personale similare de la codul NC 8543 40 00;
  - b) lichide cu sau fara nicotina, destinate inhalarii fara ardere, cu incadrarea tarifara NC 2404 12 00, 2404 19 90, inclusiv cele continute in rezerve livrate impreuna cu tigari electronice si alte dispozitive de vaporizare electrice personale similare de la codul NC 8543 40 00;
  - c) produse destinate inhalarii fara ardere, care contin inlocuitori de tutun, cu sau fara nicotina, cu incadrarea tarifara NC 2404 12 00, 2404 19 10, inclusiv cele continute in rezerve livrate impreuna cu tigari electronice si alte dispozitive de vaporizare electrice personale similare de la codul NC 8543 40 00;
  - d) bauturi nealcoolice cu zahar adaugat pentru care nivelul total de zahar este cuprins intre 5 g-8 g/100 ml;
  - e) bauturi nealcoolice cu zahar adaugat pentru care nivelul total de zahar este peste 8 g/100 ml.
- Prin zahar adaugat se intelege zahar din trestie, zahar brun, zaharoza cristalina, zahar invertit, dextroza,

### ❖ Excise duties and special taxes

- Unharmonized excise duties were introduced for the following products with low risk potential:
  - a) products containing tobacco, intended for inhalation without burning, with tariff classification NC 2404 11 00, including those contained in reserves delivered together with electronic cigarettes and other similar personal electric vaporization devices from NC code 8543 40 00;
  - b) liquids with or without nicotine, intended for inhalation without burning, with tariff classification NC 2404 12 00, 2404 19 90, including those contained in reserves delivered together with electronic cigarettes and other similar personal electric vaporization devices from NC code 8543 40 00 ;
  - c) products intended for inhalation without burning, containing tobacco substitutes, with or without nicotine, with tariff classification NC 2404 12 00, 2404 19 10, including those contained in supplies delivered together with electronic cigarettes and other similar personal electric vaporization devices of to the NC code 8543 40 00;
  - d) non-alcoholic drinks with added sugar for which the total sugar level is between 5 g-8 g/100 ml;
  - e) non-alcoholic beverages with added sugar for which the total sugar level is over 8 g/100 ml.
- Added sugar means cane sugar, brown sugar, crystalline sucrose, invert sugar, dextrose, molasses, honey sugars, molasses and syrups, such as malt syrup,

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melasa, zaharuri din miere, melasa si siropuri, cum ar fi sirop de malt, sirop de fructe, sirop de malt de orez, sirop de porumb, sirop de porumb bogat in fructoza, sirop de artar, sirop de glucoza, glucoza-fructoza, fructoza, zaharoza, glucoza, lactoza, lactoza hidrolizata si galactoza adaugate ca ingrediente, zaharuri in nectaruri, cum ar fi nectarul de flori de cocos, nectarul de curmale, nectarul de agave, zaharuri din sucurile de fructe neindulcite, concentrat de suc de fructe, zaharuri din piureuri de fructe si dulceata.

- Operatorul economic care produce, achizitioneaza din alte state membre ale Uniunii Europene sau importa produse supuse accizelor de natura celor prevazute la lit. a)-c) de mai sus trebuie sa se autorizeze la autoritatea competenta, potrivit prevederilor din normele metodologice.
- Operatorul economic care produce, achizitioneaza din alte state membre ale Uniunii Europene sau importa produse supuse accizelor de natura celor prevazute la lit d) si e) de mai sus notifica acest fapt autoritatii vamale teritoriale, potrivit prevederilor din normele metodologice.
- Nivelul accizelor pentru alcool, bauturi alcoolice si tutun prelucrat creste de la 1 ianuarie 2024.
- In perioada 1 ianuarie 2024 - 31 decembrie 2024 inclusiv, pentru alcool si bauturi alcoolice, nivelul accizelor

fruit syrup, rice malt syrup, corn, high fructose corn syrup, maple syrup, glucose syrup, glucose-fructose, fructose, sucrose, glucose, lactose, hydrolyzed lactose and galactose added as ingredients, sugars in nectars, such as coconut flower nectar, date nectar, agave nectar, sugars from unsweetened fruit juices, fruit juice concentrate, sugars from fruit purees and jam.

- The economic operator that produces, purchases from other member states of the European Union or imports products subject to excise duties of the nature provided for in letter a)-c) above must be authorized by the competent authority, according to the provisions of the methodological norms.
- The economic operator who produces, acquires from other member states of the European Union or imports products subject to excise duties of the nature provided for in letters d) and e) above, notifies this fact to the territorial customs authority, according to the provisions of the methodological norms.
- The excise duty level for alcohol, alcoholic beverages and processed tobacco increases from January 1st , 2024.
- In the period January 1st , 2024 - December 31st , 2024 inclusive, for

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nu se actualizeaza cu cresterea preturilor de consum.

- In perioada 1 ianuarie 2024 - 31 martie 2024 inclusiv, acciza specifica pentru tigarete este de 540,938 lei/1.000 de tigarete.
- Au fost introduse noi contraventii in domeniul produselor accizabile (atat armonizate, cat si nearmonizate), si au fost marite cuantumulile amenzilor contraventionale pentru nerespectarea legislatiei din domeniu.

❖ Impozitul special pe bunurile imobile si mobile de valoare mare

- Sunt obligate la plata impozitului special pe bunurile imobile si mobile de valoare mare, stabilit conform prezentului titlu, urmatoarele persoane, denumite in continuare contribuabili:
  - a) persoanele fizice care, la data de 31 decembrie a anului fiscal anterior, au in proprietate/propritate comuna cladiri rezidentiale, situate in Romania, daca valoarea impozabila a cladirii, depaseste 2.500.000 lei;
  - b) persoanele fizice si persoanele juridice care au in proprietate autoturisme inmatriculate/inregistrate in Romania a caror valoare de achizitie individuala depaseste 375.000 lei. Impozitul se datoreaza pe o perioada de 5 ani incepand cu anul fiscal in care are loc predarea-

alcohol and alcoholic beverages, the excise duty level is not updated with the increase in consumer prices.

- Between January 1st , 2024 and March 31st , 2024 inclusive, the specific excise tax for cigarettes is 540.938 lei/1,000 cigarettes.
- New contraventions were introduced in the field of excisable products (both harmonized and non-harmonised), and the amounts of contravention fines for non-compliance with the legislation in the field were increased.

❖ The special tax on immovable and movable assets of high value

- The following persons, hereinafter referred to as taxpayers, are obliged to pay the special tax on immovable and movable assets of high value, established according to this title:
  - a) natural persons who, on December 31st of the previous fiscal year, own/jointly own residential buildings, located in Romania, if the taxable value of the building exceeds 2,500,000 lei;
  - b) individuals and legal entities that own cars registered/registered in Romania whose individual purchase value exceeds 375,000 lei. The tax is due for a period of 5 years starting with the fiscal year in which the handover-receive of the car takes place or for the remaining fraction of years until the completion of the 5-year period from this date for those in which the handover-receive of the car took place previously .

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- primirea autoturismului sau pentru fractiunea de ani ramasa pana la implinirea perioadei de 5 ani de la aceasta data pentru cele la care predarea-primirea autoturismului a avut loc anterior.
- Impozitul special pe bunurile imobile si mobile de valoare mare se calculeaza, dupa cum urmeaza:
    - a) in cazul proprietatilor reprezentand cladiri rezidentiale, prin aplicarea unei cote de 0,3% asupra diferentei dintre valoarea impozabila a cladirii comunicata de catre organul fiscal local prin decizia de impunere si plafonul de 2.500.000 lei;
    - b) in cazul proprietatilor reprezentand autoturisme, prin aplicarea unei cote de 0,3% asupra diferentei dintre valoarea de achizitie si plafonul de 375.000 lei.
  - Impozitul special pe bunurile imobile si mobile de valoare mare este datorat pentru intregul an fiscal;
  - Contribuabilii sunt obligati sa calculeze, sa declare si sa platesca impozitul special pe bunurile imobile si mobile de valoare mare, dupa cum urmeaza:
    - a) in cazul proprietatilor reprezentand cladiri rezidentiale pana la data de 30 aprilie inclusiv a anului fiscal curent, la organul fiscal central in a carui raza de competenta se afla domiciliul contribuabilului;
    - b) in cazul proprietatilor reprezentand autoturisme pana la data de 31 decembrie inclusiv a anului fiscal curent, la organul fiscal central in a
- The special tax on immovable and movable assets of high value is calculated as follows:
    - a) in the case of properties representing residential buildings, by applying a rate of 0.3% on the difference between the taxable value of the building communicated by the local fiscal body through the taxation decision and the ceiling of 2,500,000 lei;
    - b) in the case of properties representing cars, by applying a rate of 0.3% on the difference between the purchase value and the ceiling of 375,000 lei.
  - The special tax on immovable and movable assets of high value is due for the entire fiscal year;
  - Taxpayers are obliged to calculate, declare and pay the special tax on immovable and movable assets of high value, as follows:
    - a) in case of properties representing residential buildings up to and including April 30<sup>th</sup> of the current fiscal year, at the central fiscal body in whose jurisdiction the taxpayer's domicile is located;
    - b) in the case of properties representing cars up to and including December 31 of the current fiscal year, at the central fiscal body in whose jurisdiction the taxpayer's

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carui raza de competenta se afla domiciliul/sediul contribuabilului

- Impozitul special pe bunurile imobile si mobile de valoare mare constituie venit al bugetului de stat si se administreaza de catre Agentia Nationala de Administrare Fiscala, potrivit prevederilor Legii nr. 207/2015, cu modificarile si completarile ulterioare.

Modelul si continutul declaratiei privind impozitul special pe bunurile imobile si mobile de valoare mare se stabilesc prin ordin al presedintelui Agentiei Nationale de Administrare Fiscala, care se emite in termen de 60 de zile de la data prezentei legi.

Daca aveti intrebari cu privire la aspectele mentionate in acest buletin informativ, va rugam sa ne contactati.

domicile/head office is located

- The special tax on immovable and movable assets of high value constitutes income of the state budget and is administered by the National Fiscal Administration Agency, according to the provisions of Law no. 207/2015, with subsequent amendments and additions.

The model and content of the declaration regarding the special tax on immovable and movable assets of high value are established by order of the president of the National Agency for Fiscal Administration, which is issued within 60 days from the date of this law.

If you have any questions regarding the aspects mentioned in this newsletter, please contact us.

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