

## TAX NEWS

1/2024

### Adopted Documents

**Order no. 2.026/2023 of the president of the National Fiscal Administration Agency, published in the Official Gazette no. 1144/19.12.2023**, regarding the administrative procedure by which a platform Operator who has the obligation to report may choose to carry out in Romania the reporting procedures provided for in section III of annex no. 5 to Law no. 207/2015 regarding the Fiscal Procedure Code

**Order no. 2.048/2023 of the president of the National Fiscal Administration Agency, published in the Official Gazette no. 1181/2023**, for the amendment and completion of the Order of the president of the National Fiscal Administration Agency no. 2.594/2015 regarding the establishment of the competent fiscal bodies for the organization and management of the tax register, the procedure for registering, removing and rectifying information in/from the tax register, requesting and issuing the tax register certificate, the model and content of the necessary forms, as well as the level of access corresponding to the information in the tax file

**Order no. 5.433/2023 of the Minister of Finance, published in the Official Gazette no. 1185/2023**, regarding the establishment of legal entities that carry out activities in the oil and natural gas sectors according to art. 183 para. (1) from Law no. 227/2015 regarding the Fiscal Code

**Order no. 2.080/2023 of the president of the National Fiscal Administration Agency, published in the Official Gazette no. 1190/2023**, for the approval of the Procedure regarding the organization of the Register of home purchases with a reduced VAT rate

**Order no. 10/2024 of the Minister of Finance, published in the Official Gazette no. 6/2024**, for establishing the assets included in indicators I and A provided for in art. 181 para. (3) and art. 183 para. (2) from Law no. 227/2015 regarding the Fiscal Code

**Law no. 431/2023, published in the Official Gazette no. 8/2024**, regarding ensuring a global minimum level of taxation of multinational enterprise groups and large national groups

**Order no. 5/5/2024 of the president of the Romanian Customs Authority and of the president of the National Fiscal Administration Agency, published in the Official Gazette no. 10/2024**, for the approval of the Procedure regarding the establishment of the risk criteria that are the basis of the analysis, the application of smart seals and the monitoring of road transport of goods — RO e-Seal, as well as some forms

**Order no. 5.394/2023/2024 of the Minister of Finance, published in the Official Gazette no. 11/2024**, regarding the main aspects related to the preparation and submission of annual financial statements and annual accounting reports of economic operators to the territorial units of the

Ministry of Finance

**Order no. 6/2024 of the president of the National Fiscal Administration Agency, published in the Official Gazette no. 14/2024**, for the approval of the model, content, method of submission and management of form 212 "Single declaration regarding income tax and social contributions owed by natural persons"

**Government emergency ordinance no. 5/2024, published in the Official Gazette no. 93/2024**, for the amendment and completion of the Government Emergency Ordinance no. 67/2023 regarding the establishment of a temporary measure to combat the excessive increase in prices of some agricultural and food products, as well as for the modification and completion of some normative acts

**Order no. 154/2024 of the president of the National Fiscal Administration Agency, published in the Official Gazette no. 100/2024**, regarding the amendment of annex no. 1 to the Order of the president of the National Fiscal Administration Agency no. 179/2022 for the approval of the model and content of forms 205 "Informative declaration regarding tax withheld at source and gains/losses from investments, on income beneficiaries" and 207 "Informative declaration regarding tax withheld at source/tax borne by the income payer/exempt income, on non-resident income beneficiaries"

**Order no. 172/2024 of the president of the National Fiscal Administration Agency, published in the Official Gazette no. 100/2024**, regarding the modification and completion of the Order of the president of the National Fiscal Administration Agency no. 587/2016 for the approval of the model and content of the forms used to declare taxes and fees with the self-imposition or withholding regime

**Order 159/2024 of the president of the National Fiscal Administration Agency, published in the Official Gazette no. 109/2024**, regarding the repeal of the Order of the president of the National Fiscal Administration Agency no. 1.889/2016 for the approval of the Technical Norms regarding the authorization of the issuance of isolated guarantee titles, the use of the global guarantee and the exemption of the guarantee within the Union/common transit regime

## Legislative projects

### National Fiscal Administration Agency - ANAF

**Draft order** for the approval of the Procedure for cancellation of fiscal obligations that are subject to the provisions of art. II from Law no. 10/2024 for the approval of the Government Emergency Ordinance no. 67/2023 regarding the establishment of a temporary measure to combat the excessive increase in prices for some agricultural and food products, as well as for the settlement of some fiscal obligations owed by Agricultural cooperatives - published on 07.02.2024

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**Draft order** of the president of the National Agency for Fiscal Administration to modify some orders of the president of ANAF regarding the organization of the administration activity of large and medium taxpayers - published on 01.02.2024

**Draft order** for the amendment and completion of the annex to the Order of the president of the National Fiscal Administration Agency no. 1.612/2018 for the approval of the Nomenclature of fiscal obligations that are paid in the single account - published on 31.01.2024

**Draft order** of the president of the National Fiscal Administration Agency for the approval of the Procedure regarding the redirection of the profit tax, according to the law, for the performance of sponsorships and/or acts of patronage, as well as the model and content of some forms - published on 30.01.2024

The content of this newsletter do not represent specialized consultancy, but general information. For additional details, please contact us.

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