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### **ORDER 2806 dated 26 August 2019 to amend and complement Procedure to grant facility for advance payment of amounts representing individual social health insurance contribution, established by annual tax decisions, according to provisions of art. 1 of GEO 31/2019 on granting certain fiscal facilities, to amend and complement Law 227/2015 on the Fiscal Code, to complement GEO 11/2018 on adopting certain budgetary measures and to amend framework Law 153/2017 on payroll for staff paid from public funds (Official Gazette 708/2019)**

The Order sets the Procedure to grant a 10% facility for payment of social health insurance contribution (CASS) owed by individuals, for income other than salary, obtained during the 2014-2016 period.

We recall that tax decisions for that period were only issued in 2019. The payment deadline was extended to 120 days, and if payment is made within 60 days, a 10% facility is granted.

According to the Procedure, the fiscal authority shall notify the taxpayer within 30 days from date when facility for advance payment is granted.

### **EMERGENCY ORDINANCE 67 dated 19 September 2019 to amend and complement Law 96/2000 to organise and operate Export/Import Bank of Romania EXIMBANK - S.A., as well as Government Ordinance 6/2019 to set certain fiscal facilities (Official Gazette 784/2019)**

The Ordinance brings, among others, amendments on GO 6/2019 to grant certain fiscal facilities which were presented in APEX Team Newsletter no. 8/2019.

Thus, for taxpayers with debts due on the 31<sup>st</sup> of December 2018 exceeding RON 1 million, the deadline to request that the fiscal authority apply procedure to restructure budgetary liabilities shall be extended to the 30<sup>th</sup> of October 2019 (initially the 30<sup>th</sup> of September).

The procedure outlined by the Ordinance starts with submission of the request. Presentation of a restructuring plan with the request is no longer required and may be submitted at a later date.

### **ORDER 2810 dated 26 August 2019 to approve Procedure to apply restructuring measures for outstanding budgetary liabilities greater than or equal to RON 1 million as of the 31<sup>st</sup> of December 2018 (Official Gazette 711/2019)**

The Order approves Procedure to apply restructuring measures for outstanding tax liabilities as the 31<sup>st</sup> of December 2018, for debtors whose main budgetary debt is greater than or equal to RON 1 million, provided in chapter I of GO 6/2019 to establish certain fiscal facilities. The ordinance was presented in APEX Team Newsletter 8/2019.

The procedure is complex and requires a many stages and methodologies to be followed by both the fiscal authority and taxpayer.



**The procedures to cancel additional tax liabilities when the main tax liabilities are settled have been published**

**ORDER 3126 dated 19 September 2019 to approve Procedure to cancel payment of additional fiscal liabilities and to amend OMFP 2810/2019 to approve Procedure to apply restructuring measures for outstanding budgetary liabilities as of the 31<sup>st</sup> of December 2018 for debtors having a main debt of greater than or equal to RON 1 million (Official Gazette 786/2019)**

The Order approves Procedure to cancel payment of additional fiscal liabilities related to taxpayers with outstanding budgetary liabilities on the 31<sup>st</sup> of December 2018, and the total amount of budgetary debts is greater than or equal to RON 1 million.

We recall that provisions of GO 6/2019 which established these fiscal facilities were presented in APEX Team Newsletter 8/2019.

The following categories of additional fiscal liabilities are subject to cancellation:

- interest/delayed payment interest;
- delayed payment penalties/non-declaration penalties/penalties;
- other additional liabilities.

These additional fiscal liabilities are related to the following taxes:

- main budgetary liabilities due by the 31<sup>st</sup> of December 2018, inclusive;
- additional main budgetary liabilities declared by the debtor through an adjusted tax return to rectify main budgetary liabilities due prior to the 31<sup>st</sup> of December 2018, inclusive;
- main budgetary liabilities with payment deadlines on or before the 31<sup>st</sup> of December 2018 and settled by this date;
- main budgetary liabilities due on or before the 31<sup>st</sup> of December 2018 and included in tax decisions issued as a result of an ongoing fiscal inspections as of the 8<sup>th</sup> of August 2019.

A notification is submitted to the fiscal authority in order to apply the facility. The notification template is standard and included in the Annex to the current Order.

The deadline to submit the notification is the 16<sup>th</sup> of December 2019.

**ORDER 2273 dated 19 August 2019 to amend ANAF Presidential Order 3049/2017 to approve template and content of Country-by-Country Report form (Official Gazette 700/2019)**

The Order amends the *Country-by-Country Report* form, a report submitted by entities which are part of multinational enterprise groups and also meet conditions of the Fiscal Procedure Code.

The reporting deadline is 12 months from the last day of the fiscal year and is submitted online.

**ORDER 2892 dated 3 September to set indexed nominal value of a luncheon ticket effective for the 2<sup>nd</sup> half of 2019 (Official Gazette 770/2019)**

This Order maintains the maximum value of a luncheon ticket at RON 15.18.

**ORDER 2362 dated 14 August 2019 to approve Procedure to adjust errors on payment documents prepared by debtors for fiscal liabilities owed to the local budget (Official Gazette 704/2019)**

The Order approves Procedure to adjust errors on payment documents for local taxes and charges.

This Procedure is similar to regulations adjusting erroneous payments made to the State Budget and implies a request from the taxpayer which includes a series of specific information and enclosed documents.

**DECISION 634 dated 27 August 2019 to amend Government Decision 34/2019 to set quota on type of workers who are newly-admitted to the labour market in 2019 (Official Gazette 719/2019)**

This decision sets a quota for 2019 of 30,000 new work permits issued to foreigners in Romania.



**ORDER 2288 dated 21 August 2019 on Procedure to transfer amounts recovered through mutual assistance with other States as well as to approve template and content of certain forms (Official Gazette 741/2019)**

The Order approves new Procedure to transfer amounts recovered as a result of mutual assistance with fiscal authorities from European States or those which have international conventions with Romania. The Order replaces the previous Order 351/2016, which is repealed.

**ORDER 2894 dated 3 September 2019 to amend and complement OMFP 660/2017 to approve Procedure on communication through electronic means between Ministry of Public Finance/central fiscal authority (MPF/ANAF) and individuals, legal entities and non-governmental organisations (Official Gazette 785/2019)**

The Order brings complements to Procedure on communication through electronic means between MPF/ANAF and taxpayers, to register in Private Virtual Space (PVS) or to submit tax returns online and on the list of documents that shall be communicated through PVS and their terms of availability in PVS.

**DECISION 693 dated 12 September 2019 to set certain measures to implement (EU) Regulation 2019/501 of the European Parliament and of the Council dated the 25<sup>th</sup> March 2019 on common rules ensuring basic road freight and road passenger connectivity with regard to the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union (Official Gazette 759/2019)**

**ORDER 2876 dated 2 September 2019 to amend and complement Methodological Norms to organise and manage public institution accounting, Chart of accounts for public institutions and its application instructions, approved by Order of the Minister of Public Finance 1917/2005 (Official Gazette 729/2019)**

**ORDER 2531 dated 19 September 2019 to amend and complement ANAF Presidential Order 1080/2019 to set competence related to assuming control of and development of goods entered in the private ownership of the State, modality to set up commissions for development activity, as well as certain measures to take over development activity of goods entered in the private ownership of the State in a civil matter (Official Gazette 778/2019)**

**REGULATION 2 dated 6 September 2019 to prevent and combat money laundering and financing of terrorism (Official Gazette 736/2019)**

**ORDER 2237 dated 13 August 2019 to implement certain technical standards related to traceability system for tobacco products (Official Gazette 747/2019)**

**INFO – Valuation of monetary items in foreign currency**

The September closing NBR exchange rates to use for valuation of monetary items (cash on hand, receivables, payables) denominated in foreign currency, as well as receivables and payables denominated in RON but pegged to a foreign currency for collection/disbursement are:

1 EUR = 4.7511 RON; 1 CHF = 4.3759 RON; 1 GBP = 5.3546 RON; 1 USD = 4.3488 RON.

**MONTHLY AGENDA**

**EVERY DAY - DO NOT FORGET**

- To complete the petty cash register (or print electronic version)
- To complete the purchase ledger and sales ledger
- To update electronic employee registers with information regarding labour contract inception/amendment or termination, if any




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**Do not forget the deadlines for submission of tax returns and payment of taxes and contributions!**

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### AT MONTH END - DO NOT FORGET

- ☑ To complete the journal ledger
- ☑ To register contracts concluded during the month for services rendered by non-residents with tax authorities as per article 8 point 8 of the Fiscal Code
- ☑ To revalue monetary assets and liabilities in foreign currency (cash on hand, assets, liabilities) at the NBR exchange rate in force on the last banking day of the month
- ☑ To organise a stock count of inventories if the enterprise does not use a perpetual inventory system
- ☑ To issue final invoices for the current month.

### TO COMPLY WITH REQUIREMENTS REGARDING VAT

- ☑ Mention the registration code under the scope of VAT on documents for EU business partners
- ☑ Check validity of registration code under the scope of VAT mentioned on invoices received
- ☑ Check amount of VAT disclosed on invoices received
- ☑ Check references related to VAT (e.g.: "reverse charge," "operation not subject to VAT," etc...)
- ☑ On invoices, write VAT amount received in case of reverse charge
- ☑ Maintain ledger of goods received
- ☑ Maintain ledger of non-transfer of goods
- ☑ Maintain non-current assets ledger
- ☑ Mention which exchange rate will prevail (NBR, commercial bank or Central European Bank) in contracts with foreign partners

### TO CONSULT THE CALENDAR OF TAX LIABILITIES, VISIT THE FOLLOWING LINK ON ANAF WEBPAGE (IN ROMANIAN):

[https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili\\_r/Calendar/Calendar\\_obligatii\\_fiscale\\_2019.htm](https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Calendar/Calendar_obligatii_fiscale_2019.htm)

### KEY HR FIGURES

2019 Contributions for dependent activities	Employer and beneficiary (for activities considered dependent) (% share)	Employee and dependent worker (% share)
Social security contribution (pension)	<ul style="list-style-type: none"> <li>• It is not due to normal working conditions</li> <li>• 4% for special work conditions</li> <li>• 8% for special work conditions</li> </ul>	25% (**)
Contribution to health insurance fund (calculated on gross income)	It's not due	10% (***)
Work insurance contribution	2.25% (*)	
Income tax		10% (****)
Disability Fund (for employers with more than 50 employees)	4 x minimum wage for every 100 employees	
The amount of a taxable meal tax in the sense of income tax	max 15,18 lei	
Minimum wage (gross) <b>from 1 January 2019</b>	<ul style="list-style-type: none"> <li>• 2,080 lei</li> <li>• 2,350 lei (for more than 1 year and functions requiring higher education)</li> <li>• 3,000 lei for employees on construction field</li> </ul>	
Diurnal (in the country) For employees of public institutions For private sector employees (* 2.5)	<ul style="list-style-type: none"> <li>• 20 lei</li> <li>• 50 lei</li> </ul>	

The below tax facilities are available for employers on the field of construction, when minimum 80% of turnover is from construction activities defined by law:

(\*) not due by employer

(\*\*) the social security owed by the employee is decreased to 21,25%

(\*\*\*) health insurance is not due by the employee

(\*\*\*\*) tax on income is not due for monthly realised gross salaries up to 30.000 lei.

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**Our Mission:**  
**Adding Value to Client's Business**

*APEX Team includes qualified professionals able to provide a full range of accounting and payroll services. Our consultants are ready to share their knowledge and experience gained whilst working in Romania as consultants for one of the Big 4 international companies, having many international companies acting in a wide range of industries as clients.*

*The team includes chartered accountants (Romanian Chartered Accountants Body and also ACCA) specialised in accounting for business entities, as well as a group specialised in payroll administration on behalf of the client.*

*APEX Team provides a full range of accounting services, payroll services, local tax compliance and tax advice, as well as services tailored to your company needs:*

- Bookkeeping*
- Recurring accounting assistance*
- Payroll computation and additional HR services*
- Accounting and tax advice « on line »*
- Consulting and assistance in drafting transfer price files*
- Start up services*
- Organization of the accounting function*
- Assistance in implementation of ERP*
- Training*