

Newsletter

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Contents:

- Supporting measures for employees and employers
- A new procedure for authorization of tax warehouses, registered consignees, registered consignors, and authorized importers
- Approval of the procedure for communication via SPV
- Update of form 208
- Changes in the field of taxation and customs
- Change of nominal value of the meal ticket
- Update of form D100
- Introduction of a new source tax for Cinematographic Fund
- The procedure for the use and operation of the RO e-Transport system
- Subsidies for reductions in gasoline and diesel prices
- Extension of the term of application of contraventions for non-declaration in the RO e-Transport system
- Other legislative novelties
- Closing exchange rates for June 2022
- Monthly agenda
- Social indicators

Emergency Ordinance 73/30 May 2022 for the completion of GEO 132/2020 on support measures for employees and employers in the context of the epidemiological situation caused by the spread of SARS-CoV-2 coronavirus, as well as for stimulating the growth of employment (Official Gazette 536/2022)

This normative act extends until December 31, 2022, the period during which the measure of reducing the working time can be applied (by no more than 80% of the daily, weekly, or monthly duration, stipulated in the individual employment contract) with state subsidy for the unworked time. For the reduced period, the employees concerned may receive an allowance of 75% of the gross basic salary related to the hours of working time's reduction.

We emphasize the conditions to be met to for applying the above measure:

- previous month's turnover is lower than the same month of 2019 by at least 10%;
- the reduction of working time is applied to at least 10% of employees.

In addition, GEO 73/2022 introduces the possibility of applying this measure also when the production achieved in the month for which the measure is requested to be applied decreased by at least 10%, compared to the same month of 2019 or compared to the monthly average of the production achieved in 2019. For employers setup between 1 January and 15 March 2020 with at least one employee, the reduction in production shall be related to the production made in the month preceding the application of the measure.

Order 1329/30 May 2022 on the procedure and conditions for authorizing tax warehouses, registered consignees, registered consignors and authorized importers (Official Gazette 559/2022)

This normative act approves the procedure and conditions for tax warehouses, authorized consignees, and authorized importers. The authorization is led by the Regional Customs Directorate in whose authority the applicant has the headquarters / domicile or, in case of large taxpayers, by the Bucharest Regional Customs Directorate.

The authorizations of tax warehouses, registered consignees, registered consignors and authorized importers which are in force on the date of publication of this order shall remain valid until the expiration of the period of validity or until a situation arises requiring their revocation or cancellation.

The main aspects regarding the authorization:

- To obtain authorization, the person intending to be authorized shall apply for authorization to the inland or frontier customs office responsible for excise goods within whose authority he has headquarter/domicile.
- For persons classified as large taxpayers, the application for authorization is submitted to the Bucharest Regional Customs Directorate - Office for authorizations of large taxpayers.
- The competent territorial customs authority for authorization shall examine the reports drawn up by the territorial customs authorities and the documentation related to the application for authorization. If the conditions regarding the mandatory legal content are not met, the documentation can be returned for completion and correction.
- The competent territorial customs authority for authorization has the right to re-

quest any other documents, declarations, or information from the applicant persons and from the structures within the Ministry of Finance, the National Agency for Fiscal Administration or other institutions directly or indirectly involved in the authorization process that it considers necessary in the settlement of the registered applications.



- ☑ In the exercise of its duties, the competent territorial customs authority for authorization uses the electronic systems in the field of excise goods, the IT applications available on the INTRANET portal of ANAF for obtaining tax certificates and tax records in electronic format and RECOM database of the Trade Registry National Office.
- ☑ If all the conditions for authorization are met, the competent territorial customs authority for authorization shall issue the authorization, which represents the decision of approval of the application for authorization.
- ☑ If not all the conditions for authorization are met, the competent territorial customs authority for authorization decides to reject the application for authorization.
- ☑ The decision takes effect from the moment it is communicated to the person to whom it is addressed or to the person empowered by him or at a later date mentioned in the administrative act, according to the law.

Order 1090/9 June 2022 on the approval of the Procedure for communication by electronic means of remote transmission between the central tax body and individuals, legal entities and other entities without legal personality (Official Gazette 585/2022)

The normative act approves the communication procedure by electronic means of remote transmission, through the service "Virtual Private Space" (SPV), between the central tax body and individuals, legal entities, and other entities without legal personality.

New procedure of authorization by Customs authorities

Information transmitted through SPV

Through SPV are communicated: fiscal administrative acts, other documents, and other information provided for in the procedure.

In case of using SPV, no other way of communicating the administrative-fiscal act is used.

Through SPV, individuals, legal entities and other entities without legal personality may submit to the central tax body requests, papers, or any other documents.

Documents and information communicated via SPV

- ☑ tax returns, tax registration statements and other statements;
- ☑ requests addressed to the central tax body, such as: request for information about the social security contribution (CAS) declared by employers, request for issuance of tax certificates, application for issuance of the tax record certificate, application for issuance of an income certificate, request of an opinion on application of tax legislation, audience requests, complaints, petitions, complaints, requests regarding public information and others;
- ☑ fiscal administrative acts, enforcement acts and other acts issued by the central tax body in execution of the law, such as: tax decisions, notifications, summonses and others;
- ☑ documents, papers or files issued by the central tax authority upon request of the individual, legal entity or other entity without legal personality, such as: tax clearance certificate, income certificate;
- ☑ register of electronic documents communicated in the last 2 years;
- ☑ information on the history of actions;
- ☑ tax records' information on tax receivables of the natural person, legal person or other entity without legal personality;
- ☑ information on domestic deliveries/supplies and purchases, according to the data extracted from the informative declarations 394;
- ☑ relevant information, resulting from the risk analysis, in order to notify taxpayers for the purpose of voluntary compliance.

The specific documents and information that may be communicated through SPV, as well as the term of their storage, are set out in the annexes to the procedure approved by the respective normative act. Upon expiration of the retention period (60-100 days), the documents are withdrawn and kept in the electronic archive.



Taxpayers can make payments in the online system for certain tax receivables established by OMFP 2.809/2020 on the tax receivables that can be paid through bank cards in the online system through the National Electronic Payment System.

Main SPV features

SPV is accessible, after registering as an SPV user, to:

- individuals: directly or by proxy;
- legal persons or entities without legal personality: by legal representative, appointed representative or proxy.

SPV is available to users free of charge. If the provision of the service incurs costs for the beneficiaries, they will be duly warned.

SPV is available 24 h/24.

SPV is provided through the centralized information system of the Ministry of Finance, on the ANAF portal (dedicated IT platform).

Electronic identification is done through:

1. qualified certificate, issued by certification service providers, in case of:
 - o legal persons or other bodies not having legal personality,
 - o natural persons who have the capacity of representative or empowered of a natural person, legal person, or other entity without legal personality,
 - o natural persons who carry out economic activities independently or exercise liberal professions in respect of tax liabilities for which, in relation to the central tax body, they are identified by their tax registration code or unique registration code, as the case may be.
2. qualified certificate or NPOTP (user identifier representing name, password, and OTP/one time password authentication code), in case of:
 - o individuals who carry out economic activities independently or exercise liberal professions, for tax liabilities other than those identified by the tax registration code or CUI, and
 - o other individuals.

Other SPV functionalities:

- access to the "Newsletter" Service,
- access to the "Online Appointment" service, through which they can make an appointment online to meet a public official,
- access to the "Contact Form" service.

ANAF Order 1081/7 June 2022 for amending the model, content and instructions for filling in form 208 "Informative declaration regarding the tax on income from the transfer of real estate from personal patrimony" (Official Gazette 591/2022)

The order is addressed to public notaries and is related to the transfer of property right of real estate – land, constructions or real estate consisting of land and buildings, from the personal patrimony of a natural person.

Public officials will send to the tax authority the declaration 208 "Informative declaration regarding the tax on the income from the transfer of real estate from the personal patrimony", twice a year, by the 25th of the first month of the next semester and only by means of remote electronic transmission.

The statement is used for transactions performed after January 1, 2022.

Emergency Ordinance 85/17 June 2022 amending and supplementing certain normative acts in the field of taxation and customs (Official Gazette 594/2022)

Through this normative act, amendments and additions are made regarding:

Measures to restructure the outstanding budgetary obligations at December 31, 2021

Thus, the deadline for submitting the restructuring intention is extended until January 31, 2023, and the restructuring request can be submitted until July 31, 2023, under the sanction of disqualification.

In addition, the restructuring of obligations also applies to:



Procedure of communication between ANAF and taxpayers via SPV





Extension of deadline for restructuring outstanding obligations

- ☑ main and accessory budgetary obligations established by bodies other than the tax authorities, as well as for fines of any kind, transmitted for recovery to the central tax authorities after January 1, 2022, until the date of issuance of the tax clearance certificate;
- ☑ budgetary obligations declared by the debtor or established by the competent tax authority by decision after January 1, 2022, for the fiscal periods up to December 31, 2021;
- ☑ main and accessory budgetary obligations established by bodies other than tax authorities, as well as fines of any kind, transmitted for recovery to the central tax authorities after January 1, 2022, until the date of issuance of the tax clearance certificate.

The following budgetary obligations shall not form the object of restructuring:

- ☑ main and accessory budgetary obligations which represent State aid to be recovered, granted from State sources or resources, or managed by the State, those representing European funds or national public funds related to European funds, as well as those representing customs duties, excise duties and value added tax for which the administration, except for tax inspection and enforcement, belongs to the Romanian Customs Authority;
- ☑ remaining budgetary obligations to be paid because of a restructuring granted under this Ordinance, for which the restructuring plan failed;
- ☑ budgetary obligations established by administrative acts which, on the date of issuance of the tax clearance certificate, are suspended under the conditions of Articles 14 or 15 of the Law 554/2004 on Administrative Litigation;
- ☑ budgetary obligations which, at the date of issue of the tax clearance certificate, fall within the scope of Article 167 of Law 207/2015 on the Code of Fiscal Procedure, respectively requested for compensation, within the limit of the amount to be reimbursed / to be / payable from the budget.

Romanian Customs Code

New categories of deeds are assimilated to the crime of smuggling and are punishable by imprisonment from 2 to 7 years:

- ☑ collecting, holding, producing, transporting, taking over, storing, handing over, marketing and selling goods or merchandises that must be placed under a customs procedure, knowing that they come from contraband or are intended to be committed, with values higher than RON 20,000, in case of excise goods not subject to marking, and more than RON 40,000 in case of other goods or merchandises;
- ☑ possession or sale by any person on the territory of Romania of excise goods subject to marking, according to this title, except for those held in tax warehouse, without being marked or marked improperly or with false markings over the limit of 10,000 cigarettes, 400 cigars of leaves of 3 grams, 200 cigars of leaves larger than 3 grams, smoking tobacco over 1 kg, ethyl alcohol over 40 liters, spirit drinks over 200 liters, intermediate products over 300 liters, fermented beverages other than beer and wines, more than 300 liters;
- ☑ introduction into or removal from the country, two times or more in the course of a year, through the places established for customs control, by evading customs control, of goods or merchandises to be placed under a customs procedure, if each introduction or removal from the country does not exceed the quantitative or value limits provided for above, but cumulatively, these limits are exceeded.

Fiscal Code

It is extended until December 31, 2026, the application of simplification measures by applying the reverse charge for certain categories of supplies of goods / services, namely para. (2) points (c) to (f) and (i) to l) (cereals and technical plants, transfer of greenhouse gas emission certificates, supply of electricity to a taxable person trader established in Romania, transfer of green certificates, mobile phones, integrated circuit devices, game consoles, PC tablets and laptops, delivery of natural gas to a taxable person trader established in Romania).

We emphasize that the application of simplification measures is also subject to the fulfilment of substantive and formal conditions.



Law 187/2022 amending and supplementing Law 165/2018 on granting value tickets (Official Gazette 613/2022)

The normative act:

- ☑ changes the nominal value of the meal ticket, the new value is RON 30 starting with June 2022, until March 2023;
- ☑ allows granting gift vouchers to other beneficiaries than employees. More precisely, gift vouchers can be granted by trade union organizations to their own members who do not have the quality of employees of the trade union organization. The granting is allowed with frequency and value established by the management of the trade union organization;
- ☑ Extends the use of holiday vouchers to cover expenses with national or thematic school camps, organized on the territory of Romania, in which the holder's child participates.

ANAF Order 1150/2022 amending and supplementing ANAF Order 587/2016 approving the model and content of the forms used for declaring taxes and fees under regime of establishment by self-imposition or withholding at source (Official Gazette 619/2022)

The order updates the tax receivables found in the nomenclature of payment obligations to the state budget with the amounts owed by the operators in the field of gambling to the Olympic and Paralympic Committee in Romania. These amounts will be declared separately in the form 100 and will be paid into a separate account opened with the state treasury.

The Order also reframes the deadline for submitting form 100 for certain categories of taxes within the scope of this statement as the deadline stipulated in the law for the payment of those taxes.

Law 190/30 June 2022 amending and supplementing Law 504/2002 on Audiovisual, amending and supplementing GO 39/2005 on Cinematography, as well as amending Law 41/1994 on the organization and operation of the Romanian Radio Company and the Romanian Television Society (Official Gazette 651/2022)

Among the changes made, a new tax was introduced as source of the Cinematographic Fund:

- ☑ 4% of revenues from one-off transactions or subscriptions by providers of on-demand audiovisual media services for the viewing of audiovisual works through internet or telephone data transmission services.

Emergency Ordinance 93/29 June 2022 on the refund of amounts representing special tax for cars and motor vehicles, pollution tax for motor vehicles, tax for pollutant emissions from motor vehicles and environmental stamp for motor vehicles (Official Gazette 651/2022)

Taxpayers who paid the special tax for cars and motor vehicles may request their refund, regardless of the moment of payment of the tax, as well as of the interest due for the period between the date of payment and the date of refund by submitting a refund application.

The deadline for submitting refund application is 5 years, starting June 29, 2022.

The applications will be submitted after the issuance by the Ministry of Environment and the Ministry of Finance of a joint order on the **model of the refund application and the rules for the application** of the new restitution mechanism.

Emergency Ordinance 102/2022 amending and supplementing Law 207/2015 on the Code of Fiscal Procedure (Official Gazette 654/2022)

New reporting obligations are introduced for financial institutions

Financial institutions will report annually information regarding the financial accounts of non-resident taxpayers. The reporting deadline is the 15th of May of the following year for the ended calendar year.

Reporting financial institutions will inform each person subject to this reporting that



The value of lunch vouchers has been increased





information concerning them is processed in accordance with the provisions of these Regulations and Regulation (EU) 2016/679 in a timely manner, but no later than the time of account opening.

The reports will consider both the intra-Community regulations on the exchange of information and the FATCA agreement signed with the United States of America, as well as other information exchange agreements signed with jurisdictions with which Romania has an agreement to exchange tax information.

Interstate collaboration between public authorities

A.N.A.F. collaborates with tax authorities from other states. In the absence of a legal instrument of international law in force, A.N.A.F. may accept or request collaboration with other tax authorities based on reciprocity.

Information is transmitted, as case may be, automatically, spontaneously or at the request of the demanding authority of the States with which Romania committed itself through a legal instrument of international law, other than the Member States of the European Union.

Time limit for prescribing the fines provided by the Code of Fiscal Procedure

The Code of Fiscal Procedure introduces an exception to the general rules of prescription stipulating a period of six months. The right of A.N.A.F. to apply fiscal fines will be time-barred after five years.

Order 1190/4625 of 30 June 2022 of the President of ANAF and of the President of Romanian Customs Authority for approving the Procedure for the use and operation of national system for monitoring the transport of goods with high fiscal risk RO e-Transport (Official Gazette 656/2022)

The procedure for the use and operation of the national system regarding the monitoring of the transport of goods with high fiscal risk RO e-Transport and the categories of road vehicles used for the transport of goods with high fiscal risk is approved.

The procedure establishes the framework for the use and functioning of the national system regarding the monitoring of the transport of goods with high fiscal risk RO e-Transport.

The categories of road vehicles that are subject to monitoring in RO e-Transport system are those having a maximum authorized mass of at least 3.5 tons, **loaded with goods with a high fiscal risk with a total gross mass of more than 500 kg or a total value of more than RON 10,000**, related to at least one commercial relationship that is the object of transport.

In order to use RO e-Transport information system, the economic operators must be registered in the Virtual Private Space (SPV), in their own name or by legal representative, by appointed representative or by proxy.

Declaration of the transport of goods with high fiscal risk in RO e-Transport System

For declaring the transport of goods with high fiscal risk, the declarant may use the electronic identification means to access SPV, for:

a) interconnection of the application available at the issuer level with RO e-Transport System, using a series of microservices exposed in the form of an API (Application Programming Interface);

b) use of the application made available free of charge by the Ministry of Finance.

Technical documentation for microservices and application made available by the Ministry of Finance is available at the web address <http://etransport.mfinante.ro>.

Following transmission of data related to a transport of goods with high fiscal risk, RO e-Transport System automatically assigns a unique identification number (UIT), used as a reference in the processes and operations specific to the system.

Data declared in RO e-Transport System

Data regarding the sender, beneficiary or consignee, name, features, quantities and value of the transported goods, places of loading and unloading, details on the means of transport used and carrier, date declared for the start of transport, as well as the UIT code generated, are recorded in RO e-Transport System.

RO e-Transport system allows the user to select the taxpayer for which he declares the

RO e-Transport procedure



data of the transports with high fiscal risk according to the rights he holds.

If both goods with high fiscal risk and other goods are transported within a commercial relationship, all categories of transported goods will be declared in RO e-Transport System, for which the system will generate a single UIT code.

In case of a groupage transport, the UIT codes assigned by declaring the data in RO e-Transport System will be properly taken over on the transport documents related to each commercial relationship that includes goods with high fiscal risk.

Data transmission in RO e-Transport System

The declaration of transports of goods with high fiscal risk by using the applications available at the level of the issuer is made by sending an XML file. After submitting the XML file, RO e-Transport System automatically performs checks and validations regarding structure and syntax as well as semantic checks.

If no errors are identified, the electronic signature of the Ministry of Finance, certifying the receipt of the declaration in RO e-Transport System, is applied. The original version of the declaration is considered the XML file accompanied by the electronic signature of the Ministry of Finance, which is made available to the declarant in the form of a zip archive file.

If errors are identified, the declaration is not considered transmitted to the system. The declarant receives an XML file containing the identified errors, accompanied by the electronic signature of the Ministry of Finance, in the form of a zip archive file.

After performing the automatic checks, the files will be available in the system for download for a period of 60 days from the moment of generation, and subsequently they will be archived electronically in accordance with the legal provisions in force and issued on request.

Notification of the parties involved

Through RO e-Transport System, information is notified to the parties involved in the transport of goods with high fiscal risk on the national territory. Notification is made through SPV, to persons from Romania other than the declarant, and contains the following data:

- Declarant
- Carrier
- Beneficiary
- Date declared for the start of transport
- Registration number of the means of transport
- UIT code

Determination of the value of undeclared goods to be seized

If the sales invoice is presented when finding the contravention, the value of the goods to be confiscated will be equal to the value of the goods with fiscal risk undeclared in RO e-Transport System shown in the invoice for the sale of those goods.

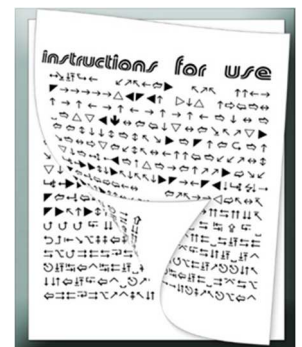
If the sales invoice is not presented when finding the contravention, the value of the goods to be confiscated will be equal to the value of the goods with fiscal risk of the previous purchase of similar products.

If the sales invoice is not presented when finding the contravention and there are no purchases of similar products, the value of the goods will be automatically determined as the average value of the goods with high fiscal risk declared in the previous week in RO e-Transport System for goods with high fiscal risk in the same category.

In any other situations, the value of the goods to be seized shall be equal to the market value of similar goods with tax risk.

Specifications regarding the transports of goods with high fiscal risk made by agricultural producers who are natural persons

The transports of goods with high fiscal risk representing agricultural products, conducted by individual agricultural producers from the place of storage to the place of sale, are not subject to declaration in RO e-Transport System.



What information to report in RO e-Transport?



Emergency Ordinance 106/30 June 2022 for sustaining the granting of reductions in the prices of gasoline and diesel fuel and for amending article 18 of GEO 41/2022 for setting up the National System on the monitoring of road transport of goods with high fiscal risk RO e-Transport and for repealing article XXVIII of GEO 130/2021 on some fiscal budgetary measures, the extension of certain deadlines, as well as for amendment and completion of certain normative acts (Official Gazette 657/2022)



Subsidies for gasoline and diesel fuel

Between July 1 and September 30, 2022, economic operators who sell gasoline and diesel fuel to final customers – natural and legal persons who purchase fuel from warehouses and / or distribution stations for their own consumption – and who grant a price reduction of RON 0.5 / liter, including VAT, at the selling price, benefit from the state budget from a compensation of RON 0.25 / liter, including VAT, related to the discount granted. During the period of application of this compensation scheme, economic operators selling gasoline and diesel fuel to final customers through distribution stations will display on the totem the price that includes this price reduction, and the selling price without commercial discount will be entered in the management system and at the pump. The price reduction will stand out separately on sales fiscal documents, fiscal receipts and/or invoices.

The compensation measure applies to the sale of gasoline and diesel fuel to final customers for their own consumption, both at retail and wholesale sales through the suppliers/distributors' warehouses.

The amount of RON 0.25/liter represents a subsidy directly related to the price within the meaning of article 286 para. (1) let. a) of Law 227/2015 on the Fiscal Code and is included in the VAT taxable amount.

Economic operators operating distribution stations subject to the provisions of this emergency ordinance who have the obligation to use fiscal electronic cash registers, highlight separately on the fiscal receipt the value of the marketed fuel and the reduction of RON 0.5 / liter.

e-Transport

The government maintains the 1st of July as deadline for reporting road transport of products with high fiscal risk through e-Transport system but suspends for three months the application of fines for non-compliance.

Thus, the date from which the contravention regime related to e-Transport system is applied, which provides for fines ranging from RON 5,000 to RON 10,000 is amended. The deadline for the application of the contraventions is delayed for the 1st of October 2022.

Legislative drafts in the process of approval and publication

Half-yearly accounting reports

The half-yearly accounting reports will be submitted exclusively online, until August 16, 2022, and continue to target only the economic operators who registered a turnover of over one million euros in the previous year.

INFO – Valuation of monetary items in foreign currency

The June 2022 closing NBR exchange rates to be 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 = 4,9454 RON; 1 CHF = 4,9466 RON; 1 GBP = 5,7525 RON; 1 USD = 4,7424 RON



**RO e-Transport:
No fines until the
1st of October**

Business solutions fit for Romanian market

APEX Management Consulting is the division which assists in your **business effectiveness and improvement**. Our consultants' team has a soundtrack record in consultancy and management positions in companies from different industries.



The skills and dedication of APEX team led us to launch a new **management consulting** service through which we offer business solutions adapted to the Romanian market.

To stand by our customers, we come with our experience gained in over 18 years of APEX's existence, with the skill to master the figures and ability to find solutions adapted to any business model.



What matters to us is what we can do together

Our management consultancy services:

- Business plan drafting
- Business cases drafting
- M&A assistance
- Design and implementation of MBO (Management by Objectives)
- Analysis Actual vs Plan/Budget
- Optimization of business processes
- Cash-flow optimization solutions
- Increase business efficiency solutions
- Assistance in finding new business models
- Assistance in expanding on new markets
- Assistance in developing new business lines
- Trainings (Sale, HR)

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Our services are centered around getting to know your business and what you want to achieve.

Because we care about your business and your success, all of our clients are treated independently, so that we craft a bespoke, tailored service to fit your requirements.

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

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 from ANAF (in Romanian):

https://static.anaf.ro/static/10/Anaf/AsistentaContribuabili_r/Calendar/Calendar_obligatii_fiscale_2022.htm

KEY HR FIGURES

2022 Contributions for dependent activities	Employer and beneficiary (for activities considered dependent) (% share)	Employee and dependent worker (% share)
Social security contribution (pension)	Nothing due for normal working conditions 4% for special work conditions 8% for special work conditions	25% (**)
Contribution to health insurance fund (calculated on gross income)	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	maximum 30 lei	
Minimum wage (gross) starting 1 January 2022	2.550 lei 3.000 lei for employees in the construction field	
Diurnal (in the country) For employees of public institutions For private sector employees (* 2.5)	20 lei/day 50 lei/day (from 1 May 2022, capping is added to 3 basic salaries corresponding to the job employed)	

The below tax facilities are available for employers on the field of construction, when minimum 80% of turnover if 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.

These facilities are also applicable for the agricultural sector and the food industry, starting with June 2022 income.



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We offer services on all aspects of accounting, tax, payroll & HR, audit, business and management consulting.

We will be with you every step of the way, making your life easier and offering competent advice to help you achieve your goals.

Our clients are the center of everything we do.

We create and design working processes to help us look after you throughout your business journey.

**Our mission:
to build trustworthy partnerships with our customers,
beyond financial services.**