

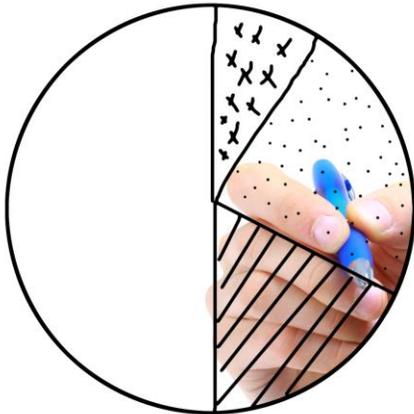
Tax News

July 2016

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I. Commencement of the second phase of the anti-informality campaign

The Ministry of Finance has announced the commencement of the second phase of anti-informality campaign starting from 1st August 2016.

Upon the announcement of the Ministry, this second phase will be focused mainly on the following tax matters:

- Regular usage of cash registers and issuance of fiscal coupons;
- Timely and regular declaration employees;
- Regular issuance of fiscal invoices etc.

This second phase will be more focused on businesses operating in touristic areas.

II. Amendment of the Instruction of the Minister of Finance no. 19, dated 01.09.2011 “On the modalities of the application of excise stamps and fiscal stamps on tobacco, beer and alcoholic products”

Through the Instruction no. 15, dated 19.07.2016, (published in the [Official Gazette no. 139/2016](#)) a series of amendments has been introduced to the Instruction of the Minister of Finance no. 19, dated 01.09.2011 “On the modalities of the application of excise stamps and fiscal stamps on tobacco, beer and alcoholic products”.

The main changes are summarized as follows:

- Modalities for the application of excise stamps for cider products have been provided under a new paragraph introduced at the end of paragraph 4.1 and in paragraph 9.3 of the Instruction.

- An additional requirement has been added to the existing list of requirements to be fulfilled by importers in order to obtain the excise stamps. Importers should

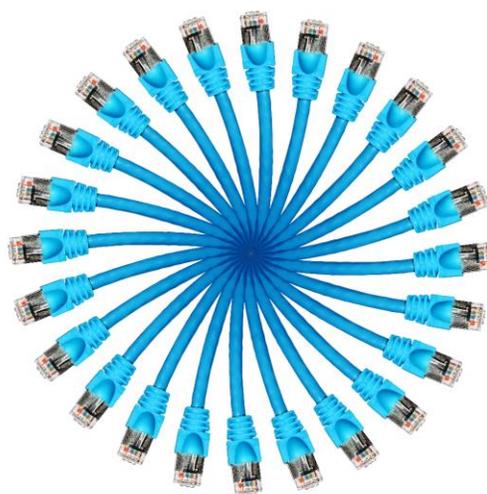
deposit in advance to the custom authorities the certificate of guarantee which covers the risk for excise tax liabilities during the importation procedure of excise products for the quantity of stamps or forecasted to be ordered.

- Under the new amendments, custom authorities will be entitled to reject an order for purchasing excise tax stamps in case:

- (i) The ordering party (an importer or a domestic producer of excisable products) has not fulfilled the requirements for providing a guarantee for the excise tax due corresponding to the quantity of excise tax stamps ordered;
- (ii) The ordering party (an importer or a domestic producer of excisable products) has not prepaid the excise tax liability at the moment of ordering the stamps in case it has been subject of a final court decision or when an enforcement order has been issued by the court for collecting an outstanding excise tax debt.

- Detailed procedures and terms to be followed with regards to returning the unused excise tax stamps (e.g. in case the products are scarce or a variation on the contractual arrangements between the parties has taken place) are thereby described in sub-paragraph 5.2.(k) of the amended Instruction.

- Procedures for the demolition of the damaged excise tax and fiscal stamps are described in the newly introduced Annex 13 of the amended Instruction.



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