



Tax & Legal Highlights

Romania

National gross minimum salary, increased by the Government

Starting with January 1st 2018, the national gross minimum salary is set to rise from RON 1,450 to RON 1,900 per month, according to Government Decision no. 846/2017, published in the Official Gazette no. 950 on 29.11.2017.

Starting with January 1st 2018, the national gross minimum salary is set to rise from RON 1,450 to RON 1,900 per month, according to Government Decision no. 846/2017, published in the Official Gazette no. 950 on 29.11.2017.

The minimum gross salary is for a full time work schedule of 166,666 hours, on average, per month, in 2018, representing RON 11.40/hour. As until now, this amount of the national gross minimum salary does not include any increments and other allowances.

The increase of the national gross minimum salary per country guaranteed in payment occurred in the context of the transfer from the employer to the employee of the mandatory social contributions.

Contacts Details

Raluca Bontas

Partner

Tel: +40 (21) 2075 392

Email: rbontas@deloittece.com

Florentina Munteanu

Partner, Reff & Associates

Tel: +40 (21) 2075 275

Email: fmunteanu@reff-associates.ro

Obligations to declare to the Environmental Fund - year-end checks: electrical and electronic equipment, batteries and accumulators, packaging

The economic operators placing on the market electrical and electronic equipment („EEE”), portable batteries and accumulators (“B/A”) owe a new contribution of 4 Ron / kg (EEE and B/A), or 20 Ron / kg (for lighting equipment), for the difference between the quantities of EEE, B/A placed on the market and the quantities ascertained by the Environmental Fund Administration (EFA) as placed on the market (until 31 December 2017);

These contributions are paid annually. Therefore, operators who placed these products on the market in 2017 should declare the quantities by 25 January 2018 at the latest, in order to avoid additional payment obligations at the time of control by the Environmental Fund Administration.

Regarding the packaging contribution, you should pay close attention to the following situations identified in practice:

- check if you declare to EFA all types of packaging (primary, secondary, tertiary - pallets)
- ensure that the final recycler will provide you a proof of the quantities of packaging waste recycled on your company's behalf (even if packaging waste is exported / intra-Community delivered)
- if you have concluded a picking contract, consider who is the person responsible for the packaging added to the products
- circulation of reusable packaging is performed by implementing a specific procedure of these packages, including the deposit-system. Otherwise, the packaging will be considered placed on the market at each transaction.

Contacts Details

Pieter Wessel

Partner

Tel: +40 (21) 2075 242

Email: pwessel@deloittece.com

Mihai Petre

Director

Tel: +40 (21) 2075 344

Email: mipetre@deloittece.com

Tax & Legal Highlights

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

Deloitte provides audit, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 245,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

Deloitte Central Europe is a regional organization of entities organized under the umbrella of Deloitte Central Europe Holdings Limited, the member firm in Central Europe of Deloitte Touche Tohmatsu Limited. Services are provided by the subsidiaries and affiliates of Deloitte Central Europe Holdings Limited, which are separate and independent legal entities.

The subsidiaries and affiliates of Deloitte Central Europe Holdings Limited are among the region's leading professional services firms, providing services through nearly 6,000 people in 44 offices in 18 countries.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2017. For information, contact Deloitte Central Europe