



In this issue:

The Ministry of Finance takes over responsibilities from ANAF. The most important changes made by H.G. no. 238/2022.

In Official Gazette, Part I, no. 167 of 18 February 2022 was published H.G. no. 238/2022 for amending and supplementing H.G. no. 34/2009 on the organization and functioning of the Ministry of Public Finance, as well as for amending and supplementing H.G. no. 520/2013 on the organization and functioning of ANAF.

According to the new Decision, certain changes are regulated in the attributions of the Ministry of Finance, as well as in the attributions of ANAF.

The main changes regarding the Ministry of Finance:

- the settlement of the tax appeals filed against the debt securities, as well as of other administrative-tax deeds issued by the central tax body, will fall within the competences of the Ministry of Finance;
- The Ministry of Finance will represent the state before the courts, as a subject of rights and obligations regarding the fiscal and legal relations resulting from the activity of solving the appeals filed against the debt securities, as well as other administrative-fiscal acts issued by the central tax body;
- The Ministry of Finance will develop methodologies and procedures for issuing individual tax rulings.

Considering the transfer of competence from ANAF to the MFP, regarding the settlement appeals, we specify that, at this moment OUG no. 51/2021, which extended the transfer of attributions until 31 March 2022, should be fully applicable. Therefore, we expect that, as of March 31, 2022, unless further extensions of this deadline occur, the tax appeals, including those currently being under settlement, will be managed by the Ministry of Finance.

However, H.G. no. 238/2022 gives ANAF the possibility to transfer some of the attributions regarding the settlement of appeals to DGAMC, respectively to the regional directorates. Such an approach, which would be implemented through a separate order of the MFP, would invalidate precisely the purpose of transferring competence in settling tax challenges from the directorates subordinated to ANAF to the MFP.

The main changes regarding ANAF:

- ANAF may exercise through the regional general directorate of public finance and through the General Directorate for the Administration of Large Taxpayers (DGAMC) certain attributions established by order of the Minister of Finance related to the activity of solving the complaints filed against the debt securities, as well as other administrative-fiscal acts issued by the central tax body;
- it represents the State before the courts and prosecution bodies, as a subject of rights and obligations regarding the tax relations, as well as any other legal relations resulting from the ANAF's activity, directly or through the regional directorates of public finance, on the basis of the mandates transmitted; the waiver of appeal in disputes relating to tax relationships, as well as to any other legal relationship resulting from the ANAF's activity, shall be made in accordance with the procedure laid down by order of the President of ANAF.

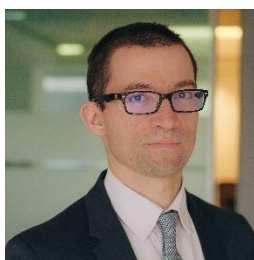
For more details, please feel free to contact us.



Mihnea Galgoțiu-Săraru
Partner | Attorney at Law
Reff & Associates | Deloitte Legal
mgalgotiusararu@reff-associates.ro



Luiza Ionescu-Donoiu
Senior Managing Associate | Attorney at Law
Reff & Associates | Deloitte Legal
lionescudonoiu@reff-associates.ro



Bogdan Mărculeț
Senior Managing Associate | Attorney at Law
Reff & Associates | Deloitte Legal
bmarculet@reff-associates.ro



Emanuel Bondalici
Managing Associate | Attorney at Law
Reff & Associates | Deloitte Legal
ebondalici@reff-associates.ro

Reff | Asociații

Reff & Associates SCA is a member law firm of the Bucharest Bar, independent in accordance with the regulations applicable to the legal profession, and represents the network of Deloitte Legal law firms in Romania. Deloitte Legal means the legal practices of Deloitte Touche Tohmatsu Limited members and their affiliates who provide legal assistance services. For a description of the legal aid services provided by Deloitte Legal member entities, please visit: <http://www.deloitte.com/deloittelegal>.

This Alert is provided for guidance purposes and should not be considered as a consultancy service. It is good to seek specialized tax / legal advice before taking actions based on the content of this document.

This publication contains only general information and Deloitte Touche Tohmatsu Limited and its member or affiliated firms (together called Deloitte Network) do not provide professional advice or services through this publication. Before you make any decision or act in a way that could affect your finances or business, you should talk to a professional consultant. No entity of Deloitte Network shall be liable for any loss of any kind incurred by persons who rely on this publication.

© 2022. For more details, contact Reff and Associates SCA