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Activation of Temporary Protection in Romania

Decision no. 367 establishes the conditions for ensuring temporary protection and the categories of eligible persons in Romania.

Order of the President of ANAF containing clarification regarding the obligation of transmission of the SAF-T file

The order contains details regarding the type of information the taxpayer must declare by means of the standard tax control file, the reporting model, the procedure, and conditions of transmission, as well as the transmission deadlines and the date/dates from which the categories of taxpayer are obliged to submit the SAF-T file

Order of the President of ANAF for the approval of the model and content of the form 101 “Declaration regarding the corporate income tax”

The form has been amended in order to take into consideration the latest provisions in respect of the corporate income tax reductions available for taxpayers.

[Decision no. 367 on establishing conditions for ensuring temporary protection, as well as for amending and supplementing normative acts in the field of foreigners](#)

- ✓ This decision introduces the following provisions:
 - Ukrainian citizens, stateless persons and third-country nationals benefiting from a form of protection in Ukraine, together with their family members could benefit from the temporary protection granted by the General Inspectorate for Immigration, as long as they are not subject to an exclusion clause, as mentioned in Law no. 122/2006 regarding the asylum in Romania;
 - the request for temporary protection can be made at any border crossing point, including transit area, or on the Romanian territory;
 - temporary protection may also be granted to third-country nationals who have a permanent residence in Ukraine and who cannot safely return to their country of origin, as a result of an analysis performed by the representatives of the General Inspectorate for Immigration;
 - the residence permit is issued on the spot, free of charge and is valid until the end of EU Decision 2022/382, which currently is applicable until March 2023;
 - the provisions are applicable to individuals who entered Romania starting with February 24, 2022, except for Ukrainian citizens who can benefit from temporary protection even if they entered the country earlier.

[Order of the President of ANAF modifying Annex No. 5 to the Order of the President of ANAF No. 1.783/2021 on the nature of the information that the taxpayer must declare by means of the standard tax control file, the reporting model, the procedure, and conditions of transmission, as well as the transmission deadlines and the date/dates from which the categories of taxpayer are obliged to transmit the SAF-T file](#)

- ✓ According to the Order of the President of ANAF modifying Annex No. 5 to the Order of the President of ANAF No. 1783/2021, the obligation to transmit the SAF-T file through D406 statement becomes effective for each category of taxpayers as follows:
 - large taxpayers who were in this category before 1st of January 2022: 1st of January 2022;
 - large taxpayers included in this category after 1st of January 2022: 1st of July 2022;
 - medium taxpayers included in this category after 31st of December 2021: 1st of January 2023;
 - taxpayers generically referred to as small taxpayers: 1st of January 2025;
 - non-residents registered for VAT purposes in Romania: 1st of January 2025;
 - taxpayers who were classified as large taxpayers until 31st of December 2021, classified as medium/small taxpayers after 1st of January 2022: 1st of January 2023, respectively 1st of January 2025;
 - newly registered taxpayers after the reference date for each category: on the effective date of registration, first submission being made on the last day of the month following the reporting period, after the reference date for the category in which they were included.
- ✓ Moreover, insurance intermediaries/brokers have been included in the category of financial/banking companies, for which the reference date is 1st of January 2023.

[Order no. 423 of the President of ANAF for the approval of the model and content of the form 101 "Declaration regarding the corporate income tax"](#)

- ✓ On 22nd March, was published in the Official Gazette no. 273 the Order for the approval of the model and content of the form 101 for the corporate income tax. The form has been amended in order to take into consideration the latest provisions in respect of the corporate income tax reductions available for taxpayers.

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