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**Order no. 185/2023 for the approval of the model and content of the form "Declaration on certain single-use plastic products" and the instructions for its completion and submission**

On February 15, 2023 it was published in the Official Gazette no. 128 Order no. 185/2023 approving *Declaration on certain single-use plastic products* to be submitted to the Environmental Fund Administration, as well as the instructions for completing and submitting it.

**Order no. 165/7/1272/456/2023 regarding the update of Form 112 (Tax return with respect to tax payment obligations for social security contributions, income tax and the nominal record of insured individuals)**

On February 10, 2023 it was published in the Official Gazette no. 119 the Order no. 165/7/1272/456/2023. The order was issued for the purpose of updating the Form 112 to be in line with the applicable legal provisions for reporting income for the month of January 2023, including with respect to the reporting of Stock Option Plan benefits.

I. **Order no. 185/2023 for the approval of the model and content of the form "Declaration on certain single-use plastic products" and the instructions for its completion and submission**

Order no. 185/2023 for the approval of the model and content of the form "Declaration on certain single-use plastic products" and of the instructions for its completion and submission was adopted with a series of amendments compared to the initial form of the draft order published in decisional transparency procedure on the website of the Ministry of Environment, Water and Forests on January 14, 2022.

The information requested in the form "Declaration on certain single-use plastic products" is in accordance with the provisions of the acts adopted by the European Commission, referred to in Art. 4 para. (7) and Art. 9 para. (8) of Government Ordinance no. 6/2021 on reducing the environmental impact of certain plastic products.

The following shall be declared:

- Single-use plastic products listed in Part A of the Annex to the Government Ordinance no. 6/2021 on the reduction of the impact of certain plastic products on the environment, for which the progressive reduction of the quantities placed on the market is applied as follows: 5% for 2023; 10% for 2024; 15% for 2025; 20% for 2026, compared to 2022 (beverage cups, containers for ready-to-eat food)

For these products shall be reported the weight of the plastic (in tonnes), the total weight of the product in tonnes (when they are not entirely made of plastic) and the number of products in thousands of units.

- PET bottles for beverages listed in Part F of the Annex to the Government Ordinance no. 6/2021 on reducing the environmental impact of certain plastic products containing recycled plastic (beverage bottles with a volume of 0,1-3 l) and recycled plastic placed on the market to be incorporated into PET bottles

For these products shall be reported the percentage of recycled material and the weight of the recycled material.

- The quantities placed on the market and the quantities collected of single-use plastic products listed in Part F of the Annex to the Government Ordinance no. 6/2021 on reducing the impact of certain plastic products on the environment (beverage bottles with volume 0,1-3l)

For these products shall be reported the weight of single-use bottles placed on the market, the weight of waste generated, the weight of waste collected through an organisation implementing extended producer responsibility, individually, or through a deposit-return system.

The order also establishes the instructions for completing and submitting the declaration. The declaration is sent in electronic format to the Environmental Fund Administration, through the service "Submission of online statements" existing on the website of the Environmental Fund Administration, [www.afm.ro](http://www.afm.ro). Until now, the declaration form is not yet available in the ROAFM reporting application.

The deadline for declaring the obligations in respect of the single-use plastic products listed in Part A for the quantities placed on the market and the quantities collected of the single-use plastic products listed in Part F shall be 25 February each year. The first reporting period is 2022, except for the reporting obligations representing (i) the percentage of recycled material from PET bottles for beverages, listed in Part F of the Annex to the Government Ordinance no. 6/2021 on the reduction of the environmental impact of certain plastic products and (ii) the quantities of recycled material placed on the market by economic operators placing recycled plastic on the national market to be incorporated in PET bottles, for which the first reporting period is the year 2023.

For failure to declare the requested information, a fine is applied from 20,000 lei to 40,000 lei.

The Order poses a number of problems, both in terms of the very short deadline for reporting for 2022 (February 25, 2023) corroborated with the unclear classification of some products in terms of the legislation on single-use plastic products and in terms of the actual possibility of compliance with the obligation to provide data on the quantities of single-use bottles waste collected in 2022.

**II. Order no. 165/7/1272/456/2023 regarding the update of Form 112 (Tax return with respect to tax payment obligations for social security contributions, income tax and the nominal record of insured individuals)**

One of the most important changes concerns the obligation to report benefits received by employees as a result of participation in Stock Option Plan (SOP).

Thus, benefits in the form of SOP entitlements granted by legal entities to employees and/or directors of the legal entity or its affiliated entities, free of charge or at a preferential price will be reported via form 112 only at the time of exercise and not at the time of grant (as was the case in the previous version of the 112 form).

The section should be completed with the value of the benefits which is determined at the time of exercise of the options and represents the difference between the market value of the securities at the time of exercise and the acquisition price (zero for those granted free of charge).

Other changes:

- The form was updated to allow the 33% cap applicable to certain types of benefits;
- Introduction of a field for reporting the non-taxable amount of RON 200/month provided for in GEO 168/2022;
- Introduction of some deductions in the calculation of the income tax according to Law 34/2023;
- Form was updated to enable the reporting for subscriptions for the use of sports facilities and for the practice of sports and physical education, paid by the employer for his employees, up to the equivalent in RON of 400 euro per year (applicable as from the income of February 2023 and having a favorable tax treatment).

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