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Amendment for the calculation of clawback tax

Starting with third quarter of 2023, the quarterly contribution regulated by the Emergency Ordinance 77/2011 regarding the contributions for the financing of some expenses in the health field (clawback tax), will be calculated differently based on 2 types of medicines (innovative and generics) compared to 3 types as currently applicable (innovative, generics and produced in Romania).

Thus, an unitary regime will be applied depending on the classification of the medicines and there will no longer be any difference for medicines produced in Romania.

I. Amendment for the calculation of clawback tax

Currently, the quarterly clawback contribution due by the market authorization holders, regulated by Emergency Ordinance no. 77/2011 regarding the contributions for the financing of expenses in the field of health, is calculated according to three types of medicines, namely innovative medicines, generics and produced on manufacturing lines in Romania.

On July 20, 2023, Law no. 225/2023 for the amendment and completion of the Emergency Ordinance no. 77/2011 regarding the contributions for the financing of some expenses in the field of health entered into force and changed the classification of medicines on the basis of which the quarterly clawback contribution is calculated.

Thus, starting from the third quarter of 2023, the clawback contribution will be calculated based on two types of medicines, namely innovative and generics, for which 25%, namely 15% percentages will be applied (regardless of whether or not they are produced in Romania).

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