

## Tax & Legal Weekly Alert

12 – 16 January 2015

### Articles in this issue:

#### Tax Changes

##### 1. Amendments to the form and the filing instructions related to Form 101

Form 101 regarding the annual corporate income tax and the instructions for filling in the form has been amended by the Order of the President of the National Agency for Fiscal Administration no. 4024/2014, published in Official Gazette no. 2/5th January 2015.

##### Amendments of Form 101:

- Rows 20-23 – detailing the types of non-taxable income (detailing dividend income based on the sources, adding income from sale / disposal of shares and income from the liquidation of a legal entity);
- Row 45.2.1 – replacing the corporate income tax relief under Article 38, paragraph 1 with the corporate income tax exemption for reinvested profit according to article 19<sup>A</sup>;
- Rows 47.1 and 47.2 – presenting the amounts representing sponsorship, patronage, and private scholarships, within the limit provided by law, based on the period (i.e. current amounts and amounts brought forward).

##### Amendments of the Instructions:

- Introducing clarifications regarding taxpayers that have opted for a different financial year than the calendar year that must submit the Form 101 by the 25th of the third month after the closing of a different financial year;
- Details regarding filling in the tax period for microenterprises and taxpayers that have chosen a different fiscal year;
- Adding filing instructions related to the new types of non-taxable income (i.e., income from dividends based on sources, income from the sale / disposal of shares and to income from the liquidation of a legal person);
- Adding instructions for declaring a tax credit obtained by a permanent establishment of a non-resident based in an European Union Member State or in the European Economic Area;
- Adding instructions for declaring the amounts regarding tax relief on reinvested profits;
- Adding instructions for presenting the amounts representing sponsorship, patronage, and private scholarships, within the limit provided by law, based on the period (i.e. current amounts and amounts brought forward).

##### 2. Amendments to the filing instructions related to Form 100 and Classification List of the contributions to the state budget

The instructions for filling-in Form 100 “Declarations regarding the payment of contributions to the state budget” have been amended by the NAFA Order no. 4024/2014, to introduce clarifications regarding the tax declaration of dividends distributed to individuals, income tax on interest, income tax on prizes and contributions for financing the health sector (i.e. the claw back tax).

Furthermore, the classification list of contributions to the state budget has been modified by the NAFA Order no. 4024/2014 to include points 84 and 85 regarding the contributions for financing the health sector (i.e. the claw-back tax).



### 3. Amendments of the provisions in respect of Form 394

The Order of the President of the Agency for Fiscal Administration no. 4019/2014, published in the Official Gazette no. 952 / December 29th 2014 extends until 31 December 2016 the term of the exemption from reporting in the Form 394 of the fiscal receipts issued between taxable persons registered for VAT purposes in Romania. Basically, the procedure available in 2014 remains in place.

*Please note that only the acquisitions/supplies based on an invoice, including the ones subject to reverse-charge should be included in the Local Sales and Purchases List. The self-invoices should not be reported in the Form 394.*

### 4. Changes of legal framework for gambling operations

Government Emergency Ordinance no. 77/2009 regarding the organization and operation of gambling activities as well as Law no. 571/2003 regarding the Fiscal Code.

The new amendments in the gambling framework will be applicable starting 13.02.2015.

Some amendments have been brought in order to align the Romanian legal framework to the European Commission's requirements for allowing access of foreign legal persons to the gambling market in Romania.

Among the main changes in GEO no. 77/2009 are the following:

- Opportunity to become a gambling organizer granted also to legal entities legally established in a Member State of the European Union, signatories of the Agreement on the European Economic Area or from the Swiss Confederation;
- Temporary licenses have been introduced for gaming activity taking place in tourist areas;
- The proceeding for advertising and publicizing gambling are permitted;
- The validity period of a license for organizing gambling has been extended from 5 to 10 years.

As novelty, GEO 92/2014 introduces the obligation for any economic agent performing such promotional campaigns to obtain a prior notice from the Supervisory Committee of ONJN. In view of enforcing this provision, additional provisions might be necessary and they may be brought through rules for the application of EGO 92/2014.

Also, the Ordinance regulates the new fiscal treatment applicable to the income obtained from this source, which, starting from 13 February 2015, will be treated different than income from prizes.

Taxation of income from gambling will be taxed progressively (i.e. 1% - for amounts between EUR 0 and EUR 14,999; 16% - for amounts between EUR 15,000 and EUR 99,999; 25% - for amounts greater than EUR 100,000) and the rates will be applicable to the entire winning sum obtained by an individual from a gambling organizer, without applying the currently applicable tax exemption of RON 600 from the amount of each gain obtained in a day. The gambling organizer will continue to have the obligation to withhold the income tax due by the individual, with certain exemptions. Moreover new compliance obligations have been provided for gambling organizers.

### 5. Changes in measures regarding consumer information

Order no. 594/2014 amending the Order of the National Authority for Consumer Protection (ANPC) no. 72/2010 regarding measures for consumer information has been published in Official Gazette no. 937 and come into force on 21.01.2015.

Under the new regulation, economic operators are required to display the telephone number called CONSUMER'S TELEPHONE - 0219551, address and phone / fax of the county commissioners who have authority in the area of consumer protection in the jurisdiction where the economic operator is located, as well as the website address of the National Consumer Protection Authority: [www.anpc.gov.ro](http://www.anpc.gov.ro).

The amendments delete reference to the name InfoCons of the phone number as well as oblige economic operators to display the e-mail of county commissioners; the previous requirement to display their phone / fax remains. .

By the same order the new model of the plaquette has been submitted, which must be displayed by traders, depending on the county in which they work.

**If you have any questions regarding the details of the amendments, or require our assistance assessing your potential exposure, please do not hesitate to contact us.**

#### Dan Badin

Partner  
+40 21 207 53 92

#### Raluca Bontas

Director  
+40 21 207 53 50

#### Georgiana Singurel

Associate Partner  
+40 21 207 52 86



For further information please contact us at:  
[Romania@deloittece.com](mailto:Romania@deloittece.com) or visit the web page  
[www.deloitte.com/ro/tax-alerts](http://www.deloitte.com/ro/tax-alerts)

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