

# Tax & Legal Weekly Alert

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The amendments made to the procedure, adopted by Order 1232/2017, mainly concern the setup of a special database at the ANAF level, in which the taxable persons that present a tax risk for the VAT refund are registered.

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## The procedure for solving VAT returns with refund option will change starting May 1

The amendments made to the procedure (regulated by Order 3699/2015), adopted by Order 1232/2017, mainly concern the setup of a special database at the ANAF level, in which the taxable persons that present a tax risk for the VAT refund are registered.

The special database consists in a list of the taxpayers for which the tax authority have information that they may present a tax risk for the VAT refund. The registration in the database is done by the specialized department based on a reasoned report. Once registered in this database, the taxpayers will only benefit of VAT refunds following a tax audit.

A taxpayer is considered to present a tax risk for a VAT refund if he finds himself in any of the following situations:

- The tax authority receive official documents from other institutions addressing tax issues that could have an impact on granting an undue refund;
- During the tax audits, facts that can meet the constitutive elements of some crimes with tax implications were found;
- After a subsequent tax audit, more than 10% of the reimbursement amount, but not less than RON 50,000, has been established for each VAT return that was subject to the subsequent tax audit;
- There were significant inconsistencies, verified and confirmed by the tax authority, between the information provided by the taxpayer's statements and those submitted by business partners, such as Forms 390 and 394.

In order to analyze and asses the tax risk, a commission is established at the level of each tax administration.

### **The amendment of some deadlines**

Following the entry into force of the Order, for the VAT returns with low-risk, the refund decision will be issued within one day after the low-risk has been established. Previously, it was mentioned that these VAT returns will be solved within 5 days from the submission.

Also, the deadline for finalizing the risk analysis related to the solving of VAT returns with refund option has been extended, from 15 days to 25 calendar days from the date of submission of the VAT return.

### **Entry into force**

The amendments brought by Order no. 1232/2017 will apply starting with the VAT returns with refund option submitted after 1<sup>st</sup> of May 2017.

For further questions, please contact us.



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## Upcoming Deloitte events in April

### **Romanian posted workers in EU/EEA/Switzerland: Are you familiar with all legal implications? Deloitte Seminar, April 27**

How often do we hear about employee mobility and freedom of working in EU/EEA/Switzerland?

Freedom represents the possibility of action upon free will or desire. Does this definition also apply to international mobility? The answer is no. We have to respect the EU legislation, which provides a general frame and some recommendations, but also the legislation of member states, which have, in some cases, implemented these international provisions differently.

Therefore, the Romanian employers should be familiar with the international legislation, Romanian legislation and also with the legislation of the member state regarding at least employment, immigration, taxation and social insurances. More complicated than it seemed?

We will answer to all the questions during our seminar „Romanian mobility in EU/EEA” that will take place on April 27, at Impact Hub.

Monica Țariuc, Manager, Global Employer Services, Deloitte Romania and Alexandra Minescu, Senior Consultant, Global Employer Services, Deloitte Romania will discuss about:

- The key factors regarding mobility in EU/EEA
- The local implementation of EU legislation in each member state
- The local legal requirements and the associated risks (minimum salary, declarations, social security insurances)
- Monitoring of employee mobility

For more details and registration, please access the following link:

[International mobility of Romanian employees in EU/EEA](#)

### **Companies will face new challenges regarding personal data protection**

Companies will have to review their confidentiality policies and procedures due to the changes imposed by the new European Regulation regarding personal data protection (GDPR - General Data Protection Regulation).

GDPR will apply in all member states as of May 25, 2018, without being necessary to be transposed into national legislations. Until then, companies must review their confidentiality policies and procedures. In this respect, technical, legal and organizational measures have to be implemented.

Cătălin Țigănilă, Director, Deloitte Romania and Alexandru Câmpean, Associate, Reff & Associates have explained the new obligations of the personal data operators and the rights of the addressed individuals in a webinar that can be watched here:

[Essential aspects regarding the conformity to the new European Regulation](#)

The new challenges regarding personal data protection will be discussed extensively during the conference “GDPR – Are we ready?” organized by Deloitte, Reff & Associates and IAPP - International Association of Privacy Professionals.

The event will take place on April 26, at Radisson Blu Hotel.

The participation is free of charge and is subject of availability. For registration, please click [here](#).



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