

Tax & Legal Weekly Alert

24 – 28 November 2014

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Tax Updates

Amendments regarding the Tax administration of medium and large taxpayers

Amendments regarding the Tax administration of medium and large taxpayers have been brought. We present the most important changes – [page 2](#)



Amendments regarding the Tax administration of medium and large taxpayers

Amendments regarding the tax administration of medium taxpayers

Order 3.564/2014, entering into force starting January 1st 2015, brings amendments to the Order 3.581/2013 on organizing the activity of administrating the medium taxpayers. We hereby present you the changes brought:

- The following selection criteria are suspended:
 - the basic criterion, representing the volume of the tax obligations and the turnover;
 - the insolvency criterion, applicable to the insolvent taxpayers that have tax debt over 3 million lei.

Practically, all selection criteria mentioned in the Order 3.581/2013 are suspended.

- The taxpayers which no longer fulfill the criteria to be considered medium taxpayers will no longer be administrated by the Tax administration for medium taxpayers starting January 1st of the following year.

The current legislation provides that they will remain in its administration for two consecutive years from the moment when these criteria are no longer met.

Amendments regarding the tax administration of large taxpayers

Order 3.565/2014, entering into force starting January 1st 2015, brings amendments to the Order 3.582/2013 on organizing the activity of administrating the large taxpayers. We hereby present you the changes brought:

- The basic selection criterion representing the volume of the tax obligations and the turnover is suspended.

Practically, the basic selection criterion for the classification of large taxpayers is suspended, but the criterion regarding the type of activity carried on (e.g. banking companies, insurance companies, financial investment companies) and the investment criterion (new established companies declaring the intention to make investments of at least 10 million EUR) will remain valid.

- The limitation to the first 2,500 Romanian taxable persons that can be administrated by the Tax administration for large taxpayers is removed.
- The taxpayers which no longer fulfill the criteria to be considered large taxpayers will no longer be administrated by the Tax administration for large taxpayers starting January 1st of the following year.

The current legislation provides that they will remain in its administration for two consecutive years from the moment when these criteria are no longer met.

For example, from a tax perspective, the classification to another administration will have impact (at least) on the following:

- the administration where the tax returns, appeal letters and other communications need to be submitted;
- the treasury account in which the tax liabilities need to be wired (e.g. VAT);
- the procedure for solving the VAT returns with a refund option (i.e. prior audit vs. subsequent audit);
- meeting the conditions for keeping or creating a VAT fiscal group.

Our recommendation is to check the list of medium and large taxpayers published on the ANAF website and valid as of January 1st 2015:

- List of large taxpayers:
https://static.anaf.ro/static/10/Anaf/listesubunitati/mari_2015_mame.pdf
- List of medium taxpayers:
https://static.anaf.ro/static/10/Anaf/listesubunitati/mijloc_2015_mame.pdf

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