

# Tax & Legal Weekly Alert

30 January – 3 February 2017

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### **New obligations for importers and manufacturers of refrigeration, air conditioning and heat pump equipment**

Starting 1 January 2017, importers and EU manufacturers of refrigeration, air conditioning and heat pump equipment charged with hydrofluorocarbons (fluorinated gases) are not allowed to introduce such equipment on the Union market unless hydrofluorocarbons concerned are accounted for within the quota system referred to in Regulation (EU) 517/2014 on fluorinated greenhouse gases ("F-Gas Regulation").

### **New procedure regarding the health insurance contribution exemption for certain categories of individuals**

In the Official Gazette no. 65 dated 26.01.2017 it was published the Order no. 3697/727/2016 approving the procedure for claiming the health insurance contribution exemption for individuals who are not registered as payers in the health insurance system and the template and content of the form 603 "Personal statement for the health insurance contribution exemption".

## New obligations for importers and manufacturers of refrigeration, air conditioning and heat pump equipment

To reduce emissions of greenhouse gases and limit global climate change, The European Commission imposed a gradual limitation of quantities of hydrofluorocarbons that can be placed on Union market, by allocating a quota to each importer and manufacturer of refrigeration, air conditioning and heat pump equipment whose functioning rely on hydrofluorocarbons (i.e. air conditioners, refrigerators, etc.)

Thus, as of 1 January 2017, importers and manufacturers of equipment whose functioning relies on hydrofluorocarbons will be required to obtain authorization for access to the hydrofluorocarbons quota (i.e. obtain authorization from a company that already has allocated quotas) and ensure that all the hydrofluorocarbons that are placed on the Union market are represented within that quota.

When placing on the market of such equipment, manufacturers and importers must document compliance with these requirements mentioned above and draw up a declaration of conformity in this respect, as per model set out in the Annex to Regulation (EU) 879/2016.

### **What does this mean for you?**

Failure to comply with these requirements by producers and importers implies the impossibility of placing on the Union market of refrigeration, air conditioning and heat pumps equipment charged with hydrofluorocarbons.

When importing equipment whose functioning relies on hydrofluorocarbons, the importers will have to provide to the customs authorities the declaration of conformity mentioned above, otherwise they will not receive customs clearance.

### **What to do?**

First, manufacturers and importers must verify whether the refrigeration, air conditioning and heat pump equipment that they manufacture or import contain hydrofluorocarbons subject to the provisions of Regulation (EU) 517/2014 on fluorinated greenhouse gases.

If hydrofluorocarbons used are subject to the provisions of Regulation 517/2014, the next step is registration in the HFC register available on European Commission's website, in order to receive an allocation of a quota.

[For further questions regarding the aspects mentioned in this alert, please contact us.](#)

#### **Pieter Wessel**

Partner  
+40 21 2075 242  
pwessel@deloittece.com

#### **Mihai Petre**

Senior Manager  
+40 21 2075 344  
mipetre@deloittece.com

## New procedure regarding the health insurance contribution exemption for certain categories of individuals

### For whom is the procedure applicable?

The procedure applies to individuals who have available an insurance for sickness and maternity in a social security system of:

- another EU Member state;
- the European Economic Area and the European Confederation;
- or in a country with which Romania has concluded a bilateral social security agreement;

and derive income subject to health insurance contribution in Romania, if they prove that they have an insurance valid in another state.

### How does it work?

In order to be exempted from paying health insurance contribution in Romania, individuals falling under the categories mentioned above are required to submit the form 603 together with the proof of insurance in another state (e.g., the A1, TR / R1, PM / RO101 or MD / RO101 certificate).

### Entry into force

The order shall come into force as of 26<sup>th</sup> January 2017.

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#### **Raluca Bontaș**

Director  
+40 (21) 2075 350  
rbontas@deloittece.com

#### **Radu Derscariu**

Senior Manager  
+40 (21) 2075 347  
rderscariu@deloittece.com





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