



Tax Flash May 2024

1. Amendments to the RO e-Transport System

Government Emergency Ordinance no. 43/2024 on the amendment and supplementation of various normative acts and published in the Official Gazette on 30 April 2024 introduces new amendments to the RO e-Transport system (by amending Government Emergency Ordinance no. 41/2022 on the establishment of the RO e-Transport national system for monitoring the road transport of goods).

When it comes to the international transport of goods, irrespective of the nature of said goods, the following new categories of users will also have reporting obligations under the RO e-Transport System (letters e) – h) of art. 8¹ of GEO no. 41/2022):

- the service provider in Romania, in the case of operations representing non-transfers both of goods unloaded on Romanian territory for the provision of services and of goods resulting from re-shipment to the country of the commercial partner;
- the beneficiary in Romania, in the case of operations representing non-transfers both of goods dispatched from Romania for the provision of services in a Member State of the European Union and of goods resulting from re-shipment to Romania;
- the client in Romania, in the case of commercial operations falling under the call-off stock regime where Romania is the Member State to which the goods were dispatched or transported, both for goods unloaded on Romanian territory and for goods delivered at a later stage after arrival to another taxable person in Romania, or where the goods are returned to the Member State from which they were initially dispatched or transported;
- the supplier in Romania, in the case of operations falling under the call-off stock regime, where Romania is the Member State from which the goods were dispatched or transported, both for goods dispatched from Romania and where the goods are returned to Romania.

In addition, the following new exceptions from reporting under the RO e-Transport System were introduced:

- the transport of excise goods circulating under excise suspension arrangements or with excise paid in the Member State of dispatch, according to Title VIII ("Excise Duties and Other Special Taxes") of Law no. 227/2015, by using the systems for monitoring the movement of excise goods (EMCS), for issuing the electronic administrative document (e-DA) or for issuing the simplified electronic administrative document (e-DAS);
- the transport of goods by postal service providers in postal parcels, as defined in art. 2 para. 16 of Government Emergency Ordinance no. 13/2013 on postal services, approved with amendments and additions by Law no. 187/2013 with its subsequent amendments and additions.

There are also changes to the way sanctions are applied. Specifically, the complementary sanction of confiscation of the value of the goods due in cases of non-declaration of information in the RO e-Transport System will no longer apply where the verifications are performed after the road transport of goods has been completed and the goods in question have been recorded in the supporting documents that form the basis of the accounting entries or in users' accounts, as the case may be, for the period to which the respective operations refer.



2. Amendments to fiscal legislation

Government Emergency Ordinance no. 43/2024 also introduces a series of amendments to the fiscal legislation, as follows:

- a specific tax treatment is provided for in the case of income derived from the reversal of adjustments to receivables resulting from operations related to subscribed and unpaid share capital, booked as financial assets according to the International Financial Reporting Standards applicable to Romanian legal entities established in accordance with the provisions of Law no. 207/2022 on the regulation of various measures regarding the general framework applicable in the establishment and functioning of development banks in Romania. Such income will be considered as non-taxable when calculating corporate income tax;
- regarding the special tax on high-value immovable and movable property, the local tax authority will notify on an annual basis individual taxpayers who own residential buildings with a taxable value in excess of RON 2,500,000. The deadline for payment of the tax is 30 September;
- non-harmonised excise goods also include nicotine products that do not contain tobacco that are intended for oral consumption in the form of powder or particles or any combination thereof, are sold in individual portions packaged in sachets and have tariff number NC 2404 91 90. The normative act also stipulates the level of excise duties applicable in these cases.

Additionally, on 30 April 2024, Government Decision no. 451/2024 was published, amending and supplementing the Methodological Norms for the application of Law no. 227/2015 (the Fiscal Code), as approved by Government Decision no. 1/2016. This decision repeals the provisions of point 69, para. (7) of the Methodological Norms issued for the application of Title VII ("Value Added Tax") of the Fiscal Code. It is therefore no longer possible to deduct the input value-added tax stated on invoices issued in the name of employees or administrators while on business trips and relating to transport and/or accommodation services paid for during these trips.

It should be noted that Government Decision no. 451/2024 also amends a series of Methodological Norms issued for the application of Title VIII ("Excise Duties and Other Special Taxes") of the Fiscal Code.

Source:

** Government Emergency Ordinance no. 43/2024 amending and supplementing various normative acts*

*** Government Decision no. 451 of 30 April 2024 amending and supplementing the Methodological Norms for the application of Law no. 227/2015 ("the Fiscal Code", as approved by Government Decision no. 1/2016*

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Kind regards,
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