

LEGAL UPDATE - DECEMBER 28TH, 2015 - JANUARY 03RD, 2016

ANAF Order no. 3699/2015 regarding the approval of the procedure for resolving returns with negative amounts of VAT with refund option and for the approval of the model and content of some forms entered into force on January 01st, 2016. We mention below several regulated issues:

- Order approves the procedure of settlement of the returns with negative amount of VAT with refund option.
- VAT returns must be submitted by taxable persons registered for VAT by post or directly to the department in charge of managing tax and by electronic means or by electronic systems of remote transmission, at the terms set by the Fiscal Code.
- Also, among other things, the Order includes general provisions regarding the settlement of returns with negative amounts of VAT with refund option submitted by all categories of taxpayers.

ANAF Order no. 3741/2015 regarding the approval of Instructions for the application of Title VIII of Law no. 207/2015 regarding the Fiscal Procedure Code entered into force on January 01st, 2016. We mention below several regulated issues:

- The Order approves instructions for the application of Title VIII of Law no. 207/2015 regarding the Fiscal Procedure Code, as amended and supplemented, provided in the annex part of the present order.
- Title VIII, among other things, refers to a right of appeal and appeals formulated against fiscal administrative acts.

ANAF Order no. 3834/2015 referring to approving the procedure establishing tax duties representing penalties for failure to declare entered into force on January 01st, 2016. We mention below several regulated issues:

- Order provides that in case that the taxpayer/ payer has not declared or incorrectly declared main tax obligations, these are established by the tax auditor through taxation decisions.
- For these main tax obligations, the taxpayer/ payer is due to a penalty for failure to declare, without further delay penalties calculated for him. Setting penalty for failure to declare the procedure does not remove the obligation to pay interest as provided by law.

ANAF Order no. 3637/2015 regarding the approval of the Methodology for the distribution of amounts paid by taxpayers in the single account and the payment of the tax liabilities recorded by them entered into force on January 01st, 2016. We mention below several regulated issues:

- The Order, among others, approves the Methodology for the distribution of amounts paid by taxpayers in the single account and the payment of the tax liabilities recorded by them.

- The payment of tax obligations provided by Order of the President of the National Agency for Fiscal Administration which governs taxes, contributions and other amounts representing tax receivables are payable by contributors in a single account.
- Tax obligations to the state budget regulated by The President of the National Agency for Fiscal Administration, shall be paid into the single account 20.A.47.01.00 "*Amounts collected for the state budget in the single account, under distribution*".

ANAF Order no. 3744/2015 regarding the approval of Instructions for the application of Title VIII of Law no. 207/2015 regarding the Fiscal Procedure Code entered into force on January 01st, 2016. We mention below several regulated issues:

- Order regulates, among other things, the special cases of foreclosure and the structures competent of taking the precautionary measures and conducting enforcement proceedings.
- At the same time, it also stipulates that the central fiscal authority in the administration of taxpayer shall notify them whenever changes occur on specific enforcement cases.

Decision no. 1000/2015 of the Romanian Government regarding the facts that fall in the tax record information of taxpayers, according to the laws in force entered into force on January 01st, 2016. Acts punished by tax law, accounting, customs and those regarding financial discipline, which are submitted in the tax record of taxpayer, are provided in the annex part of this decision.

Decision no. 1017/2015 of the Romanian Government regarding the establishment of minimum gross salary guaranteed payment entered into force on December 31st, 2015. We mention below several regulated issues:

- From 1 May 2016 the basic salary gross minimum guaranteed payment is set at 1.250 lei per month for a complete working program of 169,333 hours per month in 2016, representing 7,382 lei/hour.
- Wage determination under the basic constitutes an offense punishable by a fine of 1.000 - 2.000 lei.

Emergency Ordinance no. 65/2015 of the Romanian Government regarding the finalization of art. 29 of Law no. 263/2010 on the unitary system of public pensions entered into force on December 31st, 2015. We mention below several regulated issues:

- According to the Emergency Ordinance no. 65/2015, jobs can be kept in special conditions of employment by renewing permits based on the methodology established by Government decision for a period not exceeding three years, starting on 1 January 2016, deadline by which employers have the obligation to normalize working conditions.
- The period between 31 December 2015 and the renewal date of the notice of jobs under special conditions constitutes employment record in difficult working conditions, for which employers due, if applicable, the difference between the share of social insurance contribution for special conditions employment and the one declared by them.

Decision no. 1014/2015 of the Romanian Government regarding the Methodology for renewal of employment permits for jobs in special conditions entered into force on January 01st, 2016. We mention below several regulated issues:

- Decision provides that from 1 January 2016, the permits of jobs in special condition, valid until 31 December 2015 inclusive, may be renewed according to the methodology set out in this Decision.
- Also, the provisions of the Decision only applies to employers who hold at 31 December 2015 the permits of jobs under special conditions, renewed, and who have not achieved to date the necessary measures to normalize the working conditions for jobs assigned to special conditions. The validity of permits renewed according to this ruling cannot exceed December 31, 2018.
- Also, the Decision regulates the facts constituting the offenses and the competent institutions to renew permits for framing jobs.