



In this issue:

Decision on the work permit quota for newly admitted foreign workers on the labour market in 2022

On Friday, January 28, 2022, the Government Decision on establishing the quota for newly admitted workers on the labour market in 2022 was published.

Order no. 77/2022 for the amendment of Order no. 3769/2015 on the declaration of supplies / purchases and acquisitions made in the national territory by persons registered for VAT purposes (amendment of the Local Sales and Purchases List D394)

On Monday, January 31, 2022, it was published in the Official Gazette no. 095 / 31.01.2021 Order no. 77/2022 for the amendment of Order no. 3769/2015.

New regional aid map for Romania for the period 2022-2027

Starting January 1st, 2022, based on the Revised Regional Aid Guidelines for the period 2022-2027 and of the new regional aid map for Romania, new state aid intensities will be applicable.

[Decision no. 132/2022 on the work permit quota establishment for newly admitted foreign workers on the labour market in 2022](#)

Starting with January 28, 2022, the number of work permits that can be issued to foreign workers for admission to the Romanian labour market in 2022 is 100,000.

We remind you that work permits are mandatory for third-country nationals (other than EU / EEA/ CH Member States) in order to be employed, according to Ordinance no. 25/2014 on employment and secondment of foreigners in Romania.

[Order no. 77/2022 for the amendment of Order no. 3769/2015 on the declaration of supplies / purchases and acquisitions made in the national territory by persons registered for VAT purposes \(amendment of the Local Sales and Purchases List D394\)](#)

Declaration D394 is amended by introducing the supply of natural gas to a trader taxable person for operations to which the reverse charge mechanism is applied.

This option is applicable to the operations carried out starting with 1st of April 2022.

Through the Law no. 296 of 18.12.2020, art. I, point 168 is amended and completed the Law no. 227/2015 on the Fiscal Code, by introducing letter l) to art. 331 para. (2), in the sense of completing the operations for which the reverse charge mechanism is applied with the supply of natural gas to a trader taxable person, established in Romania according to art. 266 para. (2) of the Fiscal Code.

In this context, in view of the legislative changes presented, the supply of natural gas to a taxable person was introduced in the Local Sales and Purchases List D394 (for the operations for which reverse charge mechanism is applied). These will be reported in the cartridge C - Operations carried out with taxable persons registered for VAT purposes in Romania.

[New regional aid map for Romania for the period 2022-2027](#)

Starting January 1st, 2022, based on the Revised Regional Aid Guidelines for the period 2022-2027 and of the new regional aid map for Romania, new state aid intensities will be applicable.

The regional aid map includes maximum intensities for regional aid for investment applicable in each of the regions eligible for state aid, taking into account GDP per capita of the respective region compared to GDP per capita at EU level.

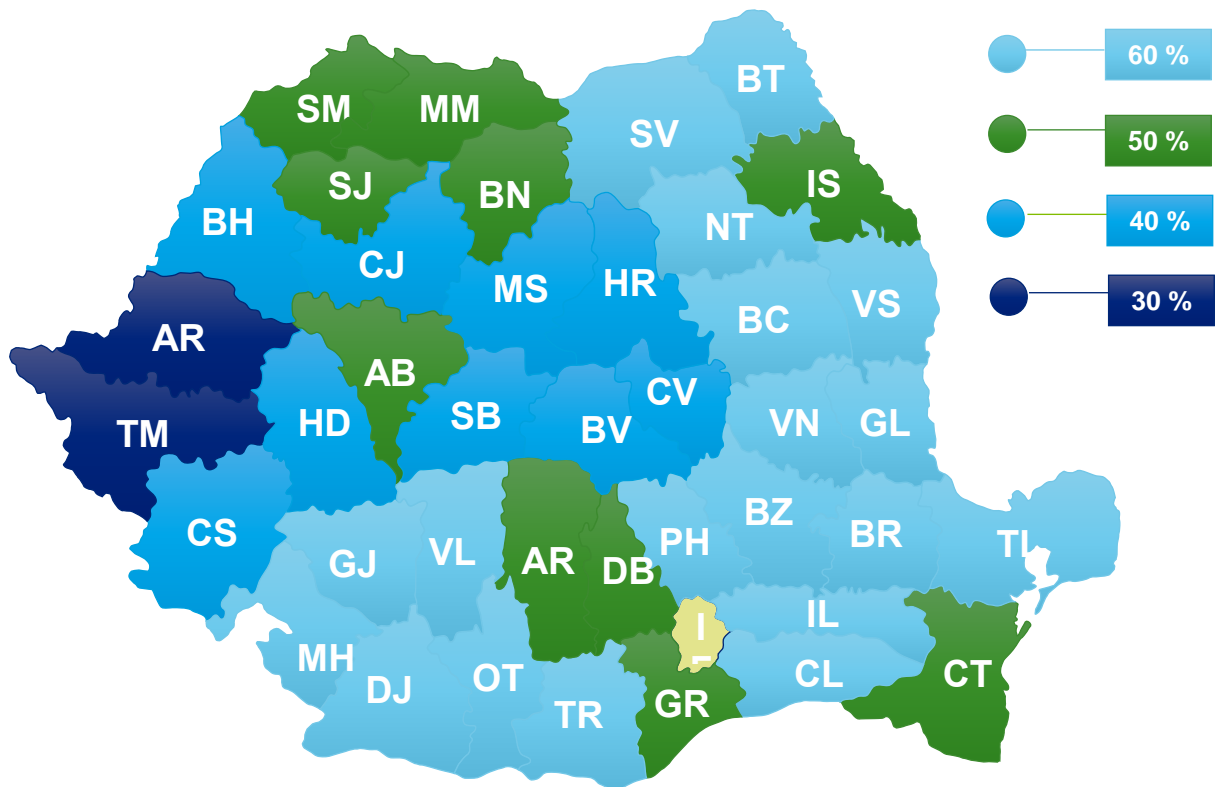
On December 20th, 2021, the European Commission announced that it had approved the new map on the basis of which Romania would grant regional state aid between 2022 and 2027. The new map covers regions comprising 89,34% of the population of Romania and sets the maximum applicable intensities to aid to be granted starting January 1st, 2022.

The new regional aid map includes a number of significant changes to the previous version, both from the perspective of eligible regions and maximum applicable intensities. The main changes to the previous period are:

- Bucharest is no longer eligible to receive state aid, as opposed to the previous period, when it benefited from a maximum aid intensity of 10%, in consideration of the fact that it does not fall within the GDP per capita limit of less than 75% of EU average.
- Only certain localities in Ilfov county, distinctly highlighted, are eligible to receive aid. The intensity in the case of these localities is 35% or 45% (please see map of regional aid intensities for details).
- In the West region, Timiș and Arad counties see their intensity diminished from 35% to 30%, whereas Caraș-Severin and Hunedoara see an increase from 35% to 40%.
- In the Center Region intensity drops from 50% to 40% for all counties, with the exception of Alba, for which it remains unchanged. Similarly, in North-West Region, aid intensity for Cluj and Bihor counties drops to 40%.
- In the case of Regions South-West Oltenia, South Muntenia, South-East and North-East, the majority of counties benefit from an increase of maximum intensity, from 50% previously to 60%

currently. Notable exceptions, for which intensity remains 50%, are Argeş, Dâmbovița, Giurgiu, Constanța and Iași.

Map of regional aid intensities applicable to financing agreements issued starting January 2022



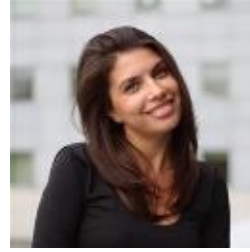
ILFOV

Ciorogârla, Domnești, Clinceni, Cornetu, Bragadiru, Dărăști-Ilfov, Jilava, 1 Decembrie, Copăcenii, Vidra și Berceni.	35%
Periș, Ciolpani, Snagov, Gruiu, Nucii, Grădișteasa, Petrăchioaia, Dascălu, Moara Vlăsiei, Balotești, Corbeanca, Buftea, Chitila, Glina, Cernica, Dobroești și Pantelimon	45%

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