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New amendments published on Law no. 227/2015 on the Fiscal Code and Law no. 207/2015 on the Fiscal Procedure Code, published in the Official Gazette no. 832/31 August 2021

In the Official Gazette no. 832 / 31 August 2021, Ordinance no. 8 on amending and supplementing Law no. 227/2015 on the Fiscal Code and Ordinance no. 11 regarding the amendment and completion of Law no. 207/2015 on the Fiscal Procedure Code and the regulation of some fiscal measures were published.

Decision for the amendment of the Government Decision no. 1.133/2020 on establishing the contingent of newly work permits admitting foreign workers on the labor market in 2021

On August 12, 2021, the Government Decision no. 836/2021 for supplementing the number of newly admitted foreign workers on the Romanian labor market was published in the Official Gazette no. 780/12.08.2021.

Order for the amendment and completion of the Order of the President of the National Agency for Fiscal Administration no. 2862/2019 for the approval of the Procedure with regarding the ex officio establishment of the annual personal income tax, as well as the model and content of certain forms

On August 20, 2021, the Order no. 1251 of the President of the National Agency for Fiscal Administration was published in the Official Gazette no. 802/20.08.2021 through which certain allowances granted by GEO 30/2020 and GEO 132/2020 will be subject to the ex officio establishment of the annual personal income tax.

New amendments on Law no. 227/2015 on the Fiscal Code and Law no. 207/2015 on the Fiscal Procedure Code

Amendments to Law no. 227/2015 regarding the Fiscal Code

On August 31, 2021, the Ordinance no. 8 for the amendment of the Fiscal Code was published in the Official Gazette no. 832/August 31, 2021. The main changes are as follows:

Corporate income tax

The main amendments from a corporate income tax perspective as provided by the Draft Ordinance consist of the following:

- Clarifications are introduced with respect to the taxable period for foreign legal entities that have the place of effective management in Romania and that are established during a fiscal year.
- The conditions for the application of the provisions of Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation, applicable to parent companies and their subsidiaries in different Member States, shall be supplemented by the words “**or another tax that substitutes one of those taxes**”.
- Also, within art. 24, it is also amended the wording of one of the conditions to be considered a “*subsidiary of a Member State*”, for the purposes of aligning the above statement on the condition set out in point 4, which mentions the payment in accordance with the tax law of a Member State, without the possibility of an option or exemption, of one of the taxes provided in Annex no. 2, and which is an integral part of this title **or a tax similar to the corporate income tax regulated by the corporate income tax title**.
- The **deductibility limit for adjustments for impairment of receivables** (if the conditions are met) **changes from 30% to 50%, starting with January 1, 2022**.
- In respect to the exit taxation regime, by derogation from the provisions of art. 184 para. (1) of the Fiscal Procedure Code, the taxpayer who applies the rules from par. (1) - (3) benefit from **the right of payment rescheduling** for this tax, **by paying in equal installments** during five years, if they are in any of the certain situations specified in the Tax Code. Additionally, detailed conditions are introduced in which the right to rescheduling mentioned above is granted.
- Art. **43 of the Tax Code on the declaration, withholding and payment of dividend tax** is amended by removing the reference to the annual financial statements, in the context in which dividends may be distributed and other accounting periods, **by replacing the phrase “until the end of the year in which the annual financial statements were approved” with “until the end of the year in which their distribution was approved”**.
- Two new specific rules in art. 45 of the Tax Code are introduced, as follows:
 - for the **taxpayers who apply the anticipated system of declaration and payment of the corporate income tax and who will benefit from the Government Emergency Ordinance no. 153/2020** for the establishment of fiscal measures to stimulate the maintenance/increase of equity - they **will make the advance payment for the first quarter of each fiscal year/modified fiscal year at the level resulting from the application of the tax rate on the accounting profit** of the period for which they make the advance payment, until the 25th of the month following the first quarter.
 - The amounts to be deducted from the annual corporate income tax (provided in art. I paragraph (12) letter a) of the Government Emergency Ordinance no. 153/2020) is completed with “other amounts that are deducted from the corporate income tax, according to the legislation in force”.

Income tax and mandatory social contributions

Amongst the most important amendments/clarifications are the following:

- The Romanian tax resident employer or the employer which is a Romanian tax non-resident and covered by European Regulation or a Social Security Agreement on social security matters, to which Romania is a party, has the option to compute, withhold and pay the social security contributions due for the cash/in kind benefits received from third parties, which are Romanian tax non-residents.

- Certain clarifications are provided with respect to the method of determining the annual net income from rental for the next year, depending on the number of rooms rented for tourism purposes.
- It is clarified the deadline for reporting and the payment applicable to the income tax on the dividends distributed to the individuals, but not paid. As such, in case where the dividends/gains obtained as a result of holding shares have been distributed but have not been paid to the beneficiaries by the end of the year in which their distribution was approved, the income tax on dividends/gains is paid until January 25 of the following year of distribution or until January 25 of the first month of the following modified fiscal year.
- The possibility of submitting the tax residency certificates through the VPS (Virtual Private Space) with the mention "certified true copy", under certain conditions (e.g., the original should be at the Romanian tax resident income payer), is introduced.

Withholding tax

From a withholding perspective, the amendments are:

- The tax regime for dividends distributed quarterly and unpaid until the end of the year in which the distribution was approved is amended in the sense that the expression "until the end of the year in which the *annual financial statements were approved*" changes to "until the end of the year in which *their distribution was approved*".
- Regarding the exemption from the payment of income tax obtained in Romania by non-residents regarding the distributed dividends, the condition concerning the obligation of the dividend beneficiary/distributor to pay exclusively corporate income tax (or the taxes provided in annex No 2 in Title II) shall be amended, aligning the legislation with the Council Directive 2003/49/EC of 3 June 2003 on the common system of taxation applicable to interest and royalty payments made between associated companies of different Member States, by inserting the mention "**or another tax that substitutes one of those taxes**".
- **Dividends paid by a Romanian resident to a legal entity resident in a Member State of the European Economic Area**, namely Iceland, the Principality of Liechtenstein, the Kingdom of Norway (under certain circumstances), **are exempt from tax** in order to ensure the same tax treatment is applied to dividends paid between resident legal entities.
- Regarding the corroboration of the provisions of the Tax Code with those of the double taxation conventions and the European Union legislation, **tax residency certificates can be submitted through the Virtual Private Space and certified true copies will be accepted.**

Value Added Tax

From a VAT perspective, the amendments and additions consist of:

- Clarifying concepts of "intra-Community distance sales of goods" and "distance sales of goods imported from third territories or third countries", in the context of the practical application of the new VAT rules in the field of e-commerce;
- Transposing to Romanian law the provisions of Council Directive (EU) 2021/1159 of 13 July 2021 amending Directive 2006/112 / EC - regarding temporary VAT exemptions for imports and certain supplies of goods or services in response to the COVID-19 pandemic, by introducing VAT exemptions for the imports of goods made by the European Commission, EU bodies and agencies established under the European Union law and for the supplies of goods/services made to these institutions under certain conditions. These exemptions apply from November 1, 2021;
- Amendments and additions to art. 315 para. (4) of the Tax Code, by adding a reference to the registration code for VAT purposes assigned according to art. 317 of the Tax Code, thus offering the possibility to taxable persons who have their registered office in Romania to apply the EU regime without giving up the application of the special exemption regime for small enterprises;
- The amendments and additions to art. 316 and, respectively, to art. 317 of the Tax Code, by introducing provisions according to which:
 - taxable persons who have their office registered outside of Romania, but who are established in Romania through a fixed establishment, are not registered and do not

- have the obligation to register for VAT purposes, must apply for registration for VAT purposes according to art. 316 of the Tax Code, if their option is to apply for the EU regime;
 - o taxable persons who have their office registered in Romania, if they are not registered and do not have the obligation to register for VAT purposes according to art. 316 of the Tax Code, may request to register according to art. 317 of the Tax Code if their option is to apply for the EU regime;
 - Linking other legal provisions with the above mentioned changes.

Local taxes

From a local tax perspective, the following are implemented:

- **The categories of persons benefiting from exemptions from the payment of the building / land tax is extended** from the perspective of correlating the references from the Fiscal Code to the new legislation, as well as to eliminate interpretations in applying the further granting of those exemptions. Thus, **no tax is due on buildings and land** also for:
 - o a building used as a home owned or co-owned by the wounded, disabled soldiers, disabled civilians, descendants of participating personnel who died as a result of participating in military actions and veterans of theaters of operations of Law no. 168/2020 for recognizing the merits of personnel participating in military actions, missions and operations on the territory or outside the territory of the Romanian state and the granting of certain rights to him, his family and the descendants of the deceased;
 - o the building used as domicile located in the property or co-ownership of the persons provided in art. 1 and 5 para. (1) - (3) of the Decree-law no. 118/1990 on granting rights to persons persecuted for political reasons by the dictatorship established since March 6, 1945, as well as to those deported abroad or imprisoned, republished, with subsequent amendments and completions, and to individuals referred to in art. 1 of the Government Ordinance no. 105/1999, approved with modifications and completions by Law no. 189/2000, with subsequent amendments and completions; the exemption also remains valid in case of transfer of the property by inheritance to their children, regardless of where they reside.
- In respect to the computation of the tax on mixed-use buildings owned by individuals, the tax is calculated by summing the tax determined for the area used for non-residential purposes, indicated by the affidavit, by applying the rate mentioned in art. 458 on the taxable value determined according to art. 457, without the need to establish the value by submitting the documents provided in art. 458 para. (1), thus eliminating the condition that the expenses with the utilities are not registered in the charge of the person carrying out the economic activity.
- Also, the tax transport vehicles is not due for vehicle of transport in the property or co-ownership of the persons provided in art. 1 and 5 para. (1) - (3) of the Decree-law no. 118/1990, republished, with subsequent amendments and completions, and of the natural persons provided in art. 1 of the Government Ordinance no. 105/1999, approved with modifications and completions by Law no. 189/2000, with subsequent amendments and completions, for a single vehicle of transport, at the choice of the taxpayer; the exemption also remains valid in case of transfer of the vehicle of transport by inheritance to their children.
- The tax exemption for vehicle of transport for the fighters for the Victory of the Revolution of December 1989 is repealed. Their granting remains at the discretion of the local councils.
- With regard to the exemption or reduction of the tax on agricultural means of transport actually used in the agricultural field, local councils may decide to grant the exemption or reduction of the tax on means of transport for:
 - o the transport vehicles in agriculture actually used in the agricultural field;
 - o the vehicle of transport owned or co-owned by the persons provided in art. 3 para. (1) lit. b) and art. 4 para. (1) of the Law no. 341/2004, with subsequent amendments and completions, for a single means of transport of the taxpayer's choice.
- New paragraphs are introduced regarding the submission in electronic format to the tax authority of the documents of alienation-acquisition of a vehicle of transport, drawn up in electronic form and signed with a qualified electronic signature.

- The performance tax (tax on shows) is computed by applying the tax rate to the amount collected from the sale of entrance tickets and season tickets, excluding value added tax.

[Amendments to Law no. 207/2015 on the Fiscal Procedure Code](#)

On August 31, 2021, the Government Ordinance no. 11 amending the Fiscal Procedure Code was published in the Official Gazette no. 832/31.08.2021. The changes are as follows:

SAF-T

- Considering the novelty of the SAF-T concept, the authorities are regulating the legislative framework for the implementation of SAF-T reporting in Romania. According to them, the SAF-T reporting will have the character of an informative declaration, but it will also be a means of proof of the tax status of the taxpayer. In this context, within the administrative or judicial means of appeal, the National Agency for Fiscal Administration (NAFA) will have the obligation to make available the SAF-T files to the tax or the judicial authorities.

The obligation to submit the SAF-T file will be governed by the Tax Procedure Code, following that all the submission details (regarding the terms, sections, the way of submission) will be approved by order of the President of NAFA.

The contraventions are also provided in case of non-submission of the SAF-T file, respectively, a fine between 1,000 and 5,000 lei, but also in case of incorrect or incomplete submission (without correcting them in due time), in which case the fine will be between 500 and 1500 lei.

Mandatory enrollment in the Virtual Private Space (VPS)/PatrimVen

- The obligation of public authorities, public institutions or public interest to enroll in the PatrimVen IT system is introduced. Regarding the way of collaboration, provided in art. 701 of the Fiscal Procedure Code, it is added the fact that the provision of information and documents between the Ministry of Finance/NAFA and the public authorities, public and public interest institutions from the central and local public administration, as well as other legal persons of private law will be realized, in dematerialized form, as follows:
 - in the case of public authorities, public institutions and those of public interest in the central and local public administration, they will use their own information system of the Ministry of Finance/NAFA, called PatrimVen.
 - in the case of legal persons under private law, they will use dedicated computer systems.
- **The mandatory enrollment in the electronic communication system developed by the Ministry of Finance/NAFA is introduced** for taxpayers/payers which are legal entities, associations and other entities without legal personality, as well as individuals who pursue a liberal profession or engage in economic activity independently. Otherwise, **applications, documents or any other documents physically submitted to the authorities will not be considered.**
This obligation will apply from March 1, 2022.

Tax registration certificate of non-residents

- Regarding the special provisions concerning the tax registration of non-resident persons, for non-resident taxpayers who do not have a permanent headquarters in Romania, the tax authorities can communicate to the non-resident taxpayer, by electronic means, established by order of the NAFA president, information contained in the tax registration certificate. In this case, the fiscal registration certificate is kept by the tax authorities until the date of collection by the taxpayer or his proxy.

VAT reimbursement

- The new provision aims to amend art. 169 of the Tax Procedure Code, respectively, of the procedure for reimbursement of VAT in the context of extending the reimbursement mechanism with subsequent tax audit for all categories of taxpayers, with some exceptions expressly provided by law, similar to the procedure approved by GEO no. 48/2020.

Special rules concerning the rescheduling of the tax calculated in accordance with Article 40³ of the Fiscal Code

- A new article is inserted, article 184¹, which provides special rules regarding the payment rescheduling of the tax calculated in accordance with Article 40³ of Law nr. 227/2015 on the Fiscal Code (the tax regime of transfers of assets, tax residence and/or economic activity carried out through a permanent establishment for which Romania loses the right to tax), respectively:
 - for the amounts that are subject to the rescheduling of the tax calculated in accordance with Article 40³ of the Tax Code, the enforcement procedure does not start from the date of communication of the decision of rescheduling the payment.
 - taxpayers who, on the date of submission of the declaration by which they calculate the tax provided for in Article 40³ of the Tax Code, have in progress payment facilities granted according to the legal provisions in force, may benefit from the rescheduling of payment according to this article.
 - the procedure for granting by the central tax body the rescheduling of the tax provided for in Article 40³ of the Tax Code, as well as the forms used, are approved by Order of the NAFA president.
 - where the application for the payment of the tax instalments referred to in Article 40³ of the Tax Code is rejected, the taxpayer has the obligation to pay this tax within 30 days from the date of communication of the rejection decision (this situation is correlated with the amendment consisting of the introduction of letter o) in the content of art. 194 para. (1) of the Code of Fiscal Procedure).

Rescheduling of payment, in simplified form, for the tax liabilities administered by the central tax authority

- A new Chapter IV¹ is introduced with the marginal title "Rescheduling of payment, in simplified form, for the tax liabilities administered by the central tax body" regulating in article 209¹ – 209¹⁴ a permanent procedure of rescheduling the payment, in simplified form, for the budgetary obligations administered by the central tax body. The aim of this fiscal facility is to ensure the financial liquidity necessary to continue the activity of taxpayers who are temporarily in financial difficulty and to increase the collection of the budgetary claims by stimulating voluntary compliance.
- The payment rescheduling shall be approved for a period of no more than 12 months and shall concern the outstanding principal and ancillary tax liabilities that are administered by the central tax authority and whose maturity is of maximum 12 months prior to the date of submission of the application and which are not extinguished until the date of issuance of the tax clearance certificate.
- For granting the rescheduling of payment purposes, fines of any kind administered by the central tax authority and the budgetary receivables of any kind are assimilated to the tax liabilities, as well as the budgetary receivables established by other bodies and transmitted for recovery to tax authorities, according to the law, including budgetary receivables resulting from contractual legal relations established by court decisions or other documents that, according to the law, constitute enforceable titles.
- The debtor must cumulatively meet the following conditions:
 - to submit an application to the tax authority, to which the debtor may attach the rescheduling graphic containing the proposed amount of the instalments;
 - not be in bankruptcy proceedings;
 - not be in dissolution;
 - not to register outstanding tax liabilities with a maturity of more than 12 months prior to the date of submission of the application and which are not extinguished on the date of issuance of the tax clearance certificate;
 - not to be liable according to the insolvency legislation and/or joint liability, according to the provisions Article 25 and 26. By way of exception, if the acts establishing liability are final in the system of administrative and judicial remedies and the amount

or verification of personal tax situation started and finalized according to art. 130 para. (4) of Law no. 207/2015 in the period after the date of entering into force of Government Emergency Ordinance no. 69/2020 and until the date of entering into force of the Government Emergency Ordinance no. 19/2021.

- the granting of the facility is made under the condition of full payment of the main budgetary liabilities established by the tax decision within the legally regulated term (namely in 30 days from the moment the hereby Ordinance entered into force), and with the submission of the cancellation request no later than 31st of January 2022 inclusive. If the main budgetary liabilities established by the tax assessment decision has been paid by the date of entering into force of this Ordinance, the taxpayer has the right to benefit from the tax facility if he submits the application by 31st of January 2022 inclusive.

b) the cancellation of interest, penalties and all ancillary liabilities related to the main budgetary liabilities administered by the tax body with maturities prior to 31 of March, 2020, in case of the taxpayers who have been subjected to documentary verification and whom were served with the tax assessment decision after the date of entering into force of GEO no. 69/2020.

- the granting of the facility is made under the condition of full payment of the main budgetary liability established through the tax assessment decision within the legally regulated term (namely within the payment deadline set forth within art. 156 para. (1) of the Tax Procedure Code for the tax assessment decisions communicated after the hereby Ordinance entered into force, or in 30 days from the moment the hereby Ordinance entered into force for the tax assessment decisions communicated prior to the entry into force of the hereby Ordinance) and with the submission of the cancellation request no later than 31st of January 2022 inclusive, respectively within 90 days from the communication of the tax assessment decision if the 90-day deadline is fulfilled after 31st of January, 2022.

- In both regulated situations, the ancillary liabilities extinguished before and after the date of entering into force of this Ordinance shall be refunded according to the Fiscal Procedure Code. It should be mentioned that, in order to apply a unitary treatment, the measure also takes into account the taxpayers who had a tax inspection in progress during the period between the date of entering into force of GEO no. 69/2020 and the date of entering into force of GEO no. 19/2021 and for whom a tax assessment decision with main budgetary liabilities with maturities prior to 31st of March 2020 inclusive was issued, for whom accessories were calculated, whom extinguished both the main and the ancillary liabilities, but who could not access neither the facilities regulated by GEO no. 69/2020 nor any facilities regulated by GEO no. 19/2021.

Correction of the tax statements following a final court decision

- Article 105 para. (6) letter b) of the Fiscal Procedure Code is amended in the sense of creating the possibility of correcting the tax statements after the cancellation of the reserve of the subsequent verification in the event that by final court decisions were ruled payment obligations against the taxpayer, consisting of incomes or income differences to their beneficiaries or the payment of amounts or the acceptance of some expenses that generate the adjustment of the tax base and of the tax liabilities related to certain periods for which the reserve of the subsequent verification has been cancelled.

The team designated to carry out the restoration of the tax audit

- Article 129 of the Fiscal Procedure Code is amended by introducing an exception to para. (4), in order to create the possibility of conducting the restoration of the tax audit by the same tax

audit team that concluded the annulled deed, if, for objective reasons, there is no possibility of restoring the tax inspection by another audit team.

The definition of outstanding tax liabilities

- Article 157 para. (2) of the Fiscal Procedure Code is supplemented with letter (a)¹ in the sense that tax liabilities will not be considered to be outstanding in case the payment facilities have been granted and are underway, according to Chapter IV¹, if for them the payment deadline provided for in the decision to reschedule the payment has not been reached or they are within the payment deadline provided for in Article 209⁴ para. (1) letter d), as well as the other tax liabilities, which are conditions for maintaining the validity of the payment facilities, if for them the additional time limits as provided for in Article 209⁴ para. (1) have not been fulfilled. The provisions shall apply from the 1st of October, 2021.
- Article 157 para. (2) letter c) of the Fiscal Procedure Code is amended in the sense that the tax liabilities with future payment deadlines established in the reorganization plan approved and confirmed under the law will not be considered outstanding (previously, the provision didn't include the condition of confirming the plan).

Correction of errors in payment documents

- By amending the provisions of art. 164 para. (2) and (7) of the Fiscal Procedure Code, it is provided that, at the taxpayer's request, the transfers made incorrectly to be corrected, while keeping the date of payment, and also, depending on the date of payment, the benefit granted by the legislator to pay half of the legal minimum of the fine will also be kept, even when the tax debt is administered by a different tax body. In the latter case, the application for correction shall be submitted to the tax body to which the budget account was credited with the payment made incorrectly (currently, the provision regulates the condition that their administration should be conducted by the same tax body).

Tax liabilities for which no payment facilities are granted

- Art. 184 para. (6) of the Tax Procedure Code is amended with a new point providing that no facilities shall be granted for the payment of tax liabilities that represent State aid granted from state sources or resources or managed by the state, as well as European funds or national public funds related to European funds.

Duration of validity of precautionary measures in case of criminal complaint

- The provisions of Article 213 of the Fiscal Procedure Code were amended in order to establish a validity term of 3 months for the precautionary measures established by the tax authorities before the issuance of the debt instrument, after the date of communication of the criminal complaint, a period that gives the possibility to the criminal investigation bodies to establish their own precautionary measures. At the end of this term or after the establishment of the precautionary measures by the criminal investigation bodies, but not later than 3 months, the precautionary measures established by the tax body are lifted.

Duration of the suspension of enforcement in case of submission of a letter of guarantee or insurance policy

- Para. (2) of Article 235 of the Fiscal Procedure Code is amended in the sense that, in the event of a final decision of the court rejecting the taxpayer's tax challenge, in whole or in part, the letters of guarantee or the insurance policies submitted by the debtor for the purpose of suspending the enforcement may be enforced after 30 days from the date on which the action is definitively dismissed, without exceeding the term of validity of the letter of guarantee or the insurance policy, provided that the conditions regulated at letters a) – c) of the same para. are cumulatively fulfilled.

[Decision for the amendment of the Government Decision no. 1.133/2020 on establishing the contingent of newly work permits admitting foreign workers on the labor market in 2021](#)

For the year 2021, the number of newly admitted foreign workers on the Romanian labor market is supplemented, from 25,000 to 50,000.

[Order for the amendment and completion of the Order of the President of the National Agency for Fiscal Administration no. 2862/2019 for the approval of the Procedure regarding the ex officio establishment of the annual personal income tax, as well as the model and content of certain forms](#)

The individuals who received a monthly allowance of 75% of the gross average salary due to the effects of the COVID-19 pandemic, as well as the individuals who benefited from a monthly allowance of 41.5% of the gross average salary, will be covered by the ex officio procedure of annual personal income tax.

Thus, for such income for which there is a liability to submit the annual return, the tax authorities may review the tax statements and issue ex officio tax decisions, if applicable, based on the information existing in their tax records, for aforementioned individuals.

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