

TAX NEWSLETTER – January 2010

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Circular Letter no. 1/2010, issued by NBR, published in the Official Gazette no. 1 – 01/04/2010	Circular letter no. 1/2010 establishes the annual interest rate accepted by NBR for the month of January 2010, at 8,00 %.
Order no. 1850/2009, issued by NAFA published in the Official Gazette no. 7- 06/01/2010	Order no. 1850/2009, issued by NAFA regarding the amendment and completion of Order no.1438/2009 for the approval of certain forms used for collecting the tax obligations.
Order no. 3/2010, issued by NAFA, published in the Official Gazette no. 32 - 15/01/2010	Order no. 3/2010, issued by NAFA regulates the procedure for acceptance of the requests for VAT reimbursement paid by Romanian taxable persons on imports and acquisitions of goods and services from another EU member state.
Order no. 4/2010, issued by NAFA, published in the Official Gazette no. 32 - 15/01/2010	Order no. 4/2010, issued by NAFA regulates the procedure for settlement of the requests for VAT reimbursement submitted by the taxable persons established in the EU, except Romania.
Order no. 5/2010, issued by NAFA, published in the Official Gazette no. 32 - 15/01/2010	Order no. 5/2010, issued by NAFA approves the procedures for the settlement of the requests for VAT reimbursement submitted by the taxable persons, established outside EU and not VAT registered in Romania
Order no. 6/2010, issued by NAFA, published in the Official Gazette no. 32 - 15/01/2010	Order no. 6/2010, issued by NAFA foresees the necessary procedures, forms and their content to be fulfilled to be submitted by VAT registered taxpayers regarding the approval of the reporting tax period on semester or yearly basis considering the provisions of article 156 ¹ (7) and methodological norm 82 of the Romanian Tax Code.
Order no. 7/2010, issued by NAFA, published in the Official Gazette no. 32 - 15/01/2010	Order no. 7/2010, issued by NAFA regulates the new form and content of several VAT statements.
Order no. 14/2010, issued by NAFA, published in the Official Gazette no. 40 - 19/01/2010	Order no. 14/2010, issued by NAFA regarding the methods and conditions for suspending the tax inspection.
Government Decision no. 37/2010, issued by the Romanian Government, published in the Official Gazette no. 40 - 19/01/2010	Government Decision no. 37/2010, issued by the Romanian Government regarding the amendment and completion of GD no.161/2006 concerning drawing up and completing the general registry of employees.

Law no. 11/2010, issued by the Romanian Parliament, published in the Official Gazette no. 60 - 27/01/2010	Law no. 11/2010, issued by the Romanian Parliament regarding the approval of the state budget for 2010.
Law no. 12/2010, issued by the Romanian Parliament, published in the Official Gazette no. 61 - 27/01/2010	Law no. 12/2010, issued by the Romanian Parliament regarding the approval of social security levels for 2010.
Order no. 99/2010, issued by the Ministry of Finance, published in the Official Gazette no. 63 - 28/01/2010	Order no. 99/2010, issued by the Ministry of Finance regarding the amendment and completion of the Methodological Norms regarding the tax delay requests, administered by NAFA, approved by Order no.2321/2009
Order no. 101/2010, issued by NAFA, published in the Official Gazette no. 65 - 28/01/2010	Order no. 101/2010, issued by NAFA regarding the ex-modification of the tax vector for the tax payers who at 31.12.2009 were registered as micro companies.
Order no. 76/2010, issued by NAFA, published in the Official Gazette no. 67 - 29/01/2010	Order no. 76/2010, issued by NAFA regarding the approval of the model and content of the form "390 VIES" "Summary statement regarding the intra-community deliveries/acquisitions/ service providing.
Order no. 77/2010, issued by NAFA, published in the Official Gazette no. 67 - 29/01/2010	Order no. 77/2010, issued by NAFA regarding the approval of the model and content for the form 300 "VAT Return".
Order no. 75/2010, issued by NAFA, published in the Official Gazette no. 67 - 29/01/2010	Order no. 75/2010, issued by NAFA regarding the approval of the model and content of the form 301 "Special VAT Return".

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