



Tax Alert

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English and Romanian

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Declaration regarding the special tax on high-value immovable and movable goods

On 17 July 2024, in Official Gazette no. 689, OPANAF no. 3.738/2024 was published for the approval of the model and content of form 216, 'Declaration regarding the special tax on high-value immovable and movable goods', as well as the Procedure regarding the manner of collaboration between the local tax authority and the central tax authority concerning the receipt/transmission of information related to taxpayers who owe special tax on high-value immovable goods.

The main points mentioned in the order:

- Form 216 is filled in and submitted to the competent central tax office by the following taxpayers:
 - Individuals who, as of 31 December of the previous fiscal year, owned/had joint ownership of residential buildings located in Romania, if the taxable value of the building calculated according to Article 457 of Law no. 227/2015 regarding the Fiscal Code exceeds RON 2.5 million (€500,000); the deadline for submitting the declaration and paying the tax is 30 September of the current fiscal year;
 - Individuals and legal entities that own cars registered in Romania with an individual purchase value greater than RON 375,000 (€75,000); the deadline for submitting the declaration and paying the tax is 31 December of the current fiscal year.
- The declaration is submitted electronically and may be corrected by submitting a corrective declaration, which will also include the information originally reported correctly.

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Declarație privind impozitul special pe bunurile imobile și mobile de valoare mare

În data de 17 iulie 2024, în Monitorul Oficial nr. 689, a fost publicat OPANAF nr. 3.738/2024 pentru aprobarea modelului și conținutului formularului 216, „Declarație privind impozitul special pe bunurile imobile și mobile de valoare mare”, precum și a Procedurii privind modalitatea în care se realizează colaborarea dintre organul fiscal local și organul fiscal central privind primirea/transmiterea unor informații referitoare la contribuabilii care datorează impozit special pe bunurile imobile de valoare mare.

Principalele aspecte menționate în ordin:

- Formularul 216 se completează și se depune la organul fiscal central competent de către următorii contribuabili:
 - Persoanele fizice care, la data de 31 decembrie a anului fiscal anterior, aveau în proprietate/prorietate comună clădiri rezidențiale situate în România, dacă valoarea impozabilă a clădirii calculată potrivit art. 457 din Legea nr. 227/2015 privind Codul fiscal depășește 2,5 milioane de lei (500.000 de euro); termenul pentru depunerea declarației și plata impozitului este data de 30 septembrie a anului fiscal curent;
 - Persoanele fizice și juridice care dețin autoturisme înmatriculate/înregistrate în România cu o valoare de achiziție individuală mai mare de 375.000 de lei (75.000 de euro); termenul pentru depunerea declarației și plata impozitului este data de 31 decembrie a anului fiscal curent.
- Declarația se transmite în format electronic și poate fi corectată prin depunerea unei rectificative, care va include și informațiile raportate corect inițial.

Solicită o ofertă

Forvis Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

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