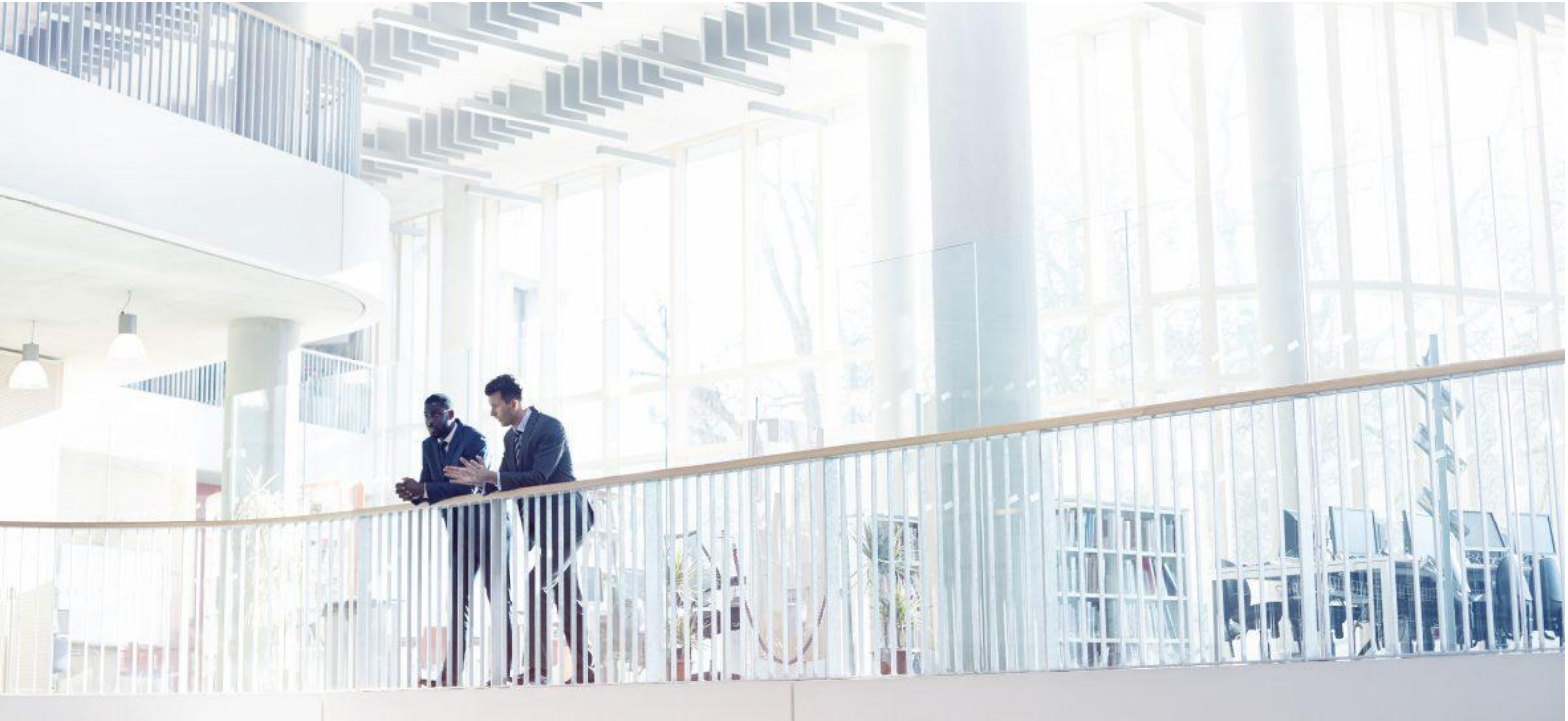




Tax Alert

January 2025
English and Romanian

forv/s
mazars



Amendments to informative statement 205

On 27.01.2025 in the Official Gazette, Part I, No. 65, Order no.102/2025 regarding the amendment of Order of the President of the National Agency for Fiscal Administration no. 179/2022 on the approval of the template and content of form 205 "Informative statement on withholding tax and investment gains/losses, by income recipients" is published.

Main amendments brought by the order are as follows:

- The statement can be filled in and submitted also by intermediaries, investment management companies, self-managed investment companies, administrators of alternative investment funds, which have the quality of an intermediary.
- The following categories of income should be also included in 205 Statement:
 - income representing gains from the transfer of securities and derivative financial instruments owned for a period greater than 365 days, inclusively;
 - income representing gains from the transfer of securities and derivative financial instruments owned for a period of less than 365 days;
 - income derived from the collection of tips by employees;
 - income derived from the transfer of the use of goods, other than the income derived from the leasing of agricultural goods and from rental for touristic purposes of rooms located in privately owned houses, paid by companies or other entities that are obliged to keep accounting records
- The statement is submitted also for declaring:
 - gains/ losses from the transfer of investment gold;
 - income derived from the transfer of the use of goods paid exclusively in kind, as well as in the case of amounts representing a guarantee used for the payment of the rent established by contract.

- The tax related to dividends distributed, but which were not paid to shareholders or associates by the end of the year in which their distribution was approved, is included in the declaration related to the period in which the distribution of dividends was approved.

Date entering into force: 27 January 2025

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Modificări privind declarația informativă 205

În data de 27.01.2025 în Monitorul Oficial, partea I, nr. 65, este publicat Ordinul nr.102/2025 privind modificarea Ordinului președintelui Agenției Naționale de Administrare Fiscală nr.179/2022 pentru aprobarea modelului și conținutului formularului 205 „Declarație informativă privind impozitul reținut la sursă și câștigurile/pierderile din investiții, pe beneficiari de venit“

Principalele modificări ale ordinului:

- Declarația poate fi completată și depusă și de către intermediari, societăți de administrare a investițiilor, societățile de investiții autoadministrate, administratorii de fonduri de investiții alternative, care au calitatea de intermediar.
- Și următoarele categorii de venituri vor fi incluse în Declarația 205 :
 - câștigurile din transferul titlurilor de valoare și instrumente financiare derivate deținute o perioadă mai mare de 365 de zile inclusiv;
 - câștigurile din transferul titlurilor de valoare și instrumente financiare derivate deținute o perioadă mai mică de 365 de zile;
 - bacșișurile încasate de către salariați;
 - venituri din cedarea folosinței bunurilor, altele decât cele din arendarea bunurilor agricole și din închirierea în scop turistic a camerelor situate în locuințe proprietate personală, plătite de persoane juridice sau alte entități care au obligația de a conduce evidență contabilă.
- Declarația se depune și pentru:
 - câștigurile/ pierderile din transferul aurului de investiții;
 - veniturile din cedarea folosinței bunurilor plătite exclusiv în natură, precum și în cazul sumelor reprezentând garanție utilizată pentru plata chiriei stabilită prin contract.

- Impozitul aferent dividendelor distribuite, dar care nu au fost plătite acționarilor sau asociaților până la sfârșitul anului în care s-a aprobat distribuirea acestora, se cuprinde în declarația aferentă perioadei în care s-a aprobat distribuirea dividendelor.

Data intrării în vigoare: 27 ianuarie 2025.

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