

TAX ALERT

AUGUST 13, 2021

On the 6th of August 2021, **Order no. 1191/2021** for the approval of the Procedure for the implementation and administration of the fiscal group in the field of corporate tax, as well as for the approval of the model and content of some forms was published in the Official Gazette.

The new regulations establish conditions regarding the establishment, modification and abolition of the tax group in the field of corporate tax, as well as rules regarding the taxation of the fiscal group.

The procedure for implementing and administering the tax group in the field of corporate tax establishes the following aspects:

- flows on the settlement of applications for the establishment, amendment and abolition of the tax group in the field of corporate taxation,
- declarative obligations of the members of the tax group
- the declarative and payment obligations provided by the Tax Code that arise from the date of implementation of the corporate tax group – obligations of the responsible company

Moreover, the model and content of some forms have been established, as follows:

- form 173 „*Form regarding the establishment of the corporate tax group*”
- form 174 „*Decision on approving / rejecting the implementation / maintenance of the tax group and continuing the system of tax consolidation in the field of corporate tax*”
- form 175 „*Decision on further amendments to the tax group in the field of corporate tax*”, as well as some forms used by the tax authorities when applying the procedure.

In addition, on the **10th of August** NAFA updated the **SAF-T technical documentation**.

Thus, in the Legislative Transparency field, from the official website www.anaf.ro, various documents and information were published in order to comply with the submission of Informative Forms D406 and D406T.