

## Tax Alert

Updates regarding the lists  
of large and medium-sized  
taxpayers

manzars



## Updates regarding the lists of large and medium-sized taxpayers

The updated lists of large and medium-sized taxpayers valid as of 1<sup>st</sup> of January 2024 have been published on the National Agency for Fiscal Administration's website on 7<sup>th</sup> of December 2023.

### Main changes:

- The updated lists were approved by Order no. 1992/2023 and will enter into force starting 1<sup>st</sup> of January 2024.
- The classification criteria were also updated by Order no. 1945/2023, according to which the continuity criterion is removed.

Note that the reclassification of a taxpayer triggers various tax consequences (new reporting obligations, new thresholds for fines and sanctions etc.). We are available to assist you with any tax queries that may arise from such a reclassification.

**Date entering into force: 1<sup>st</sup> of January 2024**

## Noutăți privind listele contribuabililor mari și mijlocii

În data de 7 decembrie 2023, pe site-ul Agenției Naționale de Administrare Fiscală au fost publicate listele actualizate ale contribuabililor mari și mijlocii valabile de la 1 ianuarie 2024.

### Principalele schimbări;

- Listele actualizate au fost aprobate prin Ordinul nr. 1992/2023 și vor intra în vigoare începând cu data de 1 ianuarie 2024.
- De asemenea, criteriile de clasificare au fost actualizate prin Ordinul nr. 1945/2023, potrivit căruia criteriul de continuitate este eliminat.

Reclasificarea unui contribuabil atrage mai multe consecințe fiscale (noi obligații de raportare, noi praguri pentru amenzi și sancțiuni etc.). Vă stăm la dispoziție pentru a vă asista cu orice întrebări de natură fiscală care pot apărea în urma unei astfel de reclasificări.

**Data intrării în vigoare: 1 ianuarie 2024**

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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## Contacts



**Edwin Warmerdam**  
Partner, Head of Tax

[edwin.warmerdam@mazars.ro](mailto:edwin.warmerdam@mazars.ro)



**Bianca Vlad**  
Partner, Tax

[bianca.vlad@mazars.ro](mailto:bianca.vlad@mazars.ro)

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