

Tax & Legal Alert

ROMANIA 6 March 2009

Vehicle pollution tax measures

Contacts:

Peter de Ruiter
Partner
E-mail: Peter.deRuiter@ro.pwc.com

Mihaela Mitroi
Partner
E-mail: Mihaela.Mitroi@ro.pwc.com

Ionut Simion
Partner
E-mail: Ionut.Simion@ro.pwc.com

Daniel Anghel
Partner
E-mail: Daniel.Anghel@ro.pwc.com

PricewaterhouseCoopers Romania
Opera Center
1-5 Costache Negri Street
5th District, Bucharest
Tel.: + 40212028500
Fax: + 40212028600

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The Government has approved Emergency Ordinance No 7 dated 19 February 2009, establishing measures relating to vehicle pollution tax ("Ordinance"). The Ordinance addresses the discriminatory treatment of the tax for those who acquired vehicles before 15 December 2008. The Ordinance entered into force on 19 February 2009.

According to the Ordinance:

- The pollution tax is reduced by a third.
- Depending on whether the vehicle was bought before 15 December 2008 and on whether it was registered in Romania before the Ordinance entered into force, the following rules apply:

Bought before 15 December 2008	Registered before 19 February 2009	Applicable provisions	Action points
Yes	Yes	The difference between pollution tax paid and the pollution tax established by Emergency Ordinance 50/2008 is reimbursed on demand within 45.	In order to calculate the reimbursed amount, the request form and the justifying documents should be filled in within 90 days from 19 February 2009.
Yes	No	Pollution tax to be applied is the same as the tax established by Emergency Ordinance 50/2008.	Present to the fiscal authorities a request form and justifying documents within 20 days from 19 February 2009.
No	Yes	Not subject to the Ordinance, tax paid is final.	N/A
No	No	The tax rates reduced by a third that the Ordinance sets will apply.	N/A

[Source: Official Gazette no. 103 dated 19 February 2009]

For more information, please contact Peter de Ruiter, Mihaela Mitroi, Ionut Simion and Daniel Anghel.