



Under Law 43/2023, the differences of principal and ancillary tax obligations established as a result of the reclassification of income from gift vouchers obtained by individuals from persons other than employers from the category of income from other sources to the category of income from salaries and assimilated to salaries are annulled. Thus, OPANAF 906/2023 approves the following:

- Procedure for the preparation and transmission by the tax control department of the list of tax obligations that may be subject to annulment under Law 43/2023;
- Procedure for the annulment of tax obligations subject to annulment under Law 43/2023, as well as the procedures for their refund;
- Model form "Decision of annulment of tax obligations under Law 43/2023";
- Model form "Request for annulment of tax obligations under Law 43/2023";
- Model form "Decision rejecting the request for annulment of tax obligations under Law 43/2023";
- Model form "Request for refund of tax obligations under Law 43/2023";

- [Tax Bulletins \(English\)](/web/pdf/en/Fiscal_Bulletin_Tuca_Zbarcea_Asociatii_Tax_17_July_2023.pdf)
- [Tax Bulletins \(Romanian\)](/web/pdf/ro/Buletin_Fiscal_Tuca_Zbarcea_Asociatii_Tax_17_iulie_2023.pdf)