

MINISTRY OF FINANCE
NATIONAL TAX ADMINISTRATION AGENCY

ORDER

*for the approval of the Procedure for the filing of the declaration on honour
how to pay the contribution to the Energy Transition Fund, as well as
provision and enforcement of the guarantee*

Pursuant to Article IV(2) and (7) of Government Emergency Order No 119/2022 amending and supplementing Government Emergency Order No 27/2022 on measures applicable to final customers in the electricity and gas market between 1 April 2022 and 31 March 2023, as well as amending and supplementing certain legislative acts in the field of energy, and Article 11(3) of Government Decision No 520/2013 on the organisation and functioning of the National Agency for Fiscal Administration, as amended, and

having regard to the assent of the Ministry of Finance communicated by letter no.....

.....

the President of the National Agency for Fiscal Administration issues the following order:

Article 1 The procedure for the submission of the declaration on honour regarding the method of payment of the contribution to the Energy Transition Fund, as well as the establishment and enforcement of the guarantee, provided in Annex 1.

Article 2 The model “D of declaration on the method of payment of the contribution to the Energy Transition Fund” as set out in Annex no. 2 shall be approved.

Article 3 Annexes 1 and 2 form an integral part of this Order.

Article 4 This Order shall be published in the Official Gazette of Romania, Part I.

President of the National Agency for Fiscal Administration,

Lucian Ovidiu HEIUȘ

Issued in Bucharest, at

No, no.

PROCEDURE

on the submission of the declaration on honour regarding the method of payment of the contribution to the Energy Transition Fund, as well as to the establishment and execution of guarantee

Article 1 – (1) Non-resident persons carrying out transactions on the energy market in Romania have the obligation to submit, directly or through representative, to the central fiscal body competent in their administration an affidavit regarding the method of payment of the contribution to the Energy Transition Fund, the model of which is set out in Annex 2 to the Order.

(2) The time limit for submitting the declaration referred to in paragraph 1 shall be:

- a) 15 days from the date of entry into force of this Order, for non-residents operating on the Romanian energy markets on that date, as well as for those in the process of authorisation;
- b) 15 days before authorisation to operate on the Romanian energy markets, for non-residents who will be authorised from the date of entry into force of this Order.

Article 2 – (1) The persons referred to in Article 1 paragraph (1) shall be obliged to provide collateral in the form of collateral cash, respectively, the recording of funds at a State Treasury unit on behalf of the central fiscal body, or bank guarantee letter. The amount of the guarantee is EUR 1 million, equivalent in lei, set at the rate communicated by the National Bank of Romania on the date on which the guarantee was lodged.

(2) The period for lodging the security referred to in paragraph 1 shall be:

- a) 15 days from the date of entry into force of this Order, for non-residents operating on the Romanian energy markets on that date, as well as for those in the process of authorisation;
- b) 15 days before authorisation to operate on the Romanian energy markets, for non-residents who will be authorised from the date of entry into force of this Order.

Article 3 – (1) The central fiscal body (ANAF) shall execute the guarantee in order to extinguishing the contribution to the Energy Transition Fund, declared and not paid at the payment deadline provided for in Article 15(4) of Government Emergency Order No 27/2022 on measures applicable to final customers in the electricity and gas market during the period from 1 April 2022 to 31 March 2023, as amended. In this case, the central fiscal body (ANAF) shall notify the persons referred to in Article 1(1), in accordance with Article 47 of Law No 207/2015 on the Code of Fiscal Procedure, as amended.

(2) In the event of execution of the security provided in accordance with paragraph (1), the persons referred to in Article 1(1) shall be obliged to reunite it up to the amount referred to in Article 2(1), no later than 15 days from the date of notification.

Article 4 – Failure to comply with the provisions of Articles 1 to 3 entails the suspension of the right to operate on the Romanian markets.

Non-resident person (name/name, registered office and telephone number)
No, no. /

DECLARATION
how to pay the contribution to the Energy Transition Fund

In view of the provisions of Article IV of Government Emergency Ordinance No 119/2022 amending and supplementing Government Emergency Order No 27/2022 on measures applicable to final customers in the electricity and gas market between 1 April 2022 and 31 March 2023, as well as amending and supplementing certain normative acts in the field of energy, and knowing the provisions of Article 326 of the Criminal Code, we declare on our own responsibility that the amounts representing the contribution to the Energy Transition Fund are paid by bank settlement.

Name and surname of the legal representative/representative,

Signature