

Tax Alert

March 21st, 2022



Summary:

- *Emergency Ordinance no. 20 establishing measures for humanitarian support and assistance*

ECOVIS Romania: Payroll & HR Services

Esteemed Client,

We provide you with a summary of legislative changes regarding residence conditions and job opportunities for Ukrainian citizens in Romania

Measures applicable as an exception for Ukrainian citizens coming from the armed conflict areas

In the Official Gazette no. 231 of March 08th, 2022, the Emergency Ordinance no. 20 establishing measures for humanitarian support and assistance was published.

Ukrainian citizens legally entered on the territory of Romania and who do not apply for asylum in Romania according to Law no. 122/2006, may be employed without an employment permit and without the need for obtaining a long-stay visa for work purposes.

Ukrainian citizens who come from the armed conflict area and who do not have documents to prove their vocational qualification or work experience, may be employed for a period of 12 months, with the possibility of extension for periods of 6 months, for a maximum of one year, on the basis of the own responsibility declaration, showing that they meet the conditions of vocational qualification and work experience as well as the fact that they do not have a criminal record that is incompatible with the activity that they are currently carrying out or will carry out in Romania.

The legal provisions applicable to citizens without qualification documents, however, are not applicable to Ukrainian citizens coming from the armed conflict area who want to access or practice in Romania, independently or as an employee, the professions of physician, dentist, pharmacist, registered general nurse, midwife, veterinary surgeon and architect or one of the professions provided by Law no. 200/2004 on the recognition of diplomas and professional qualifications for regulated professions in Romania.

We emphasize that the employment shall be performed in compliance with the provisions of the Labor Code, including the prior verification of the professional and personal skills of the worker requesting employment, respectively the establishment of a probationary period in order to confirm the skills required to perform the activity.

The employment procedure valid commencing with March 08th, 2022 for Ukrainian citizens coming from the armed conflict area

a) Ukrainian citizens who come from the armed conflict area in Ukraine and want to obtain a job position, but do not have documents to prove their vocational qualification or work experience may appear before the county employment agencies, respectively the employment agency of Bucharest municipality, in order to be registered on the basis of the identity document, passport or other document certifying the identity.

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be registered on the basis of the identity document, passport or other document certifying the identity. Within the information and vocational counselling services, the person fills in, with the support and under the guidance of the career counsellor, the statutory declaration (annex – declaration). Following the completion of the activities within the information and vocational counselling services, the person is mediated in a vacancy that corresponds to the qualifications and experience declared by him/her and receives the mandatory assignment to appear before the employer for conducting the interview or the pre-employment test.

b) If the Ukrainian citizen directly contacts an employer, without requesting the services of the county employment agencies, respectively the employment agency of Bucharest municipality, then he/she fills in the statutory declaration together with the employer subsequently ensuring the employment, document which shall represent the basis for signing the individual employment contract.

***Residence permit** – it is obtained by the Ukrainian citizen from the General Inspectorate for Immigration based on the following documents:*

- ◇ standard application;*
- ◇ individual employment contract accompanied by a print screen and a report per employee from the Revisal (General Record of Employees) application, stamped and signed by the employer;*
- ◇ proof of identity (passport, travel document) in original and as a duplicate;*
- ◇ proof of legal ownership of living space, in original and as a duplicate;*
- ◇ medical certificate;*

Fees (EUR 120 – consular fee and RON 259 – equivalent value for the residence permit).

The documents shall be submitted through the online application, available at

<https://portaligi.mai.gov.ro/portaligi/>

Subsequently, upon receipt of the appointment, the above-mentioned documents will be presented in original at the Inspectorate for Immigration.

Deadline for the issuance of the residence permit: 30 calendar days.

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STATUTORY DECLARATION

regarding the fulfilment of the conditions of vocational qualification and work experience necessary for employment

The undersigned, Date of birth

Citizenship Residing in Romania at

Contact details: telephone e-mail

hereby declare on my word of honour, being fully aware of the sanctions provided by the Romanian Criminal Law for false statements, that:

a) I have completed:

Primary education studies

Secondary education studies

Vocational school with the qualification.....

High school, with the qualification.....

Higher education studies, with the specialization.....

b) I have the following qualifications:

.....

c) I have held the following positions:

Job title Period

Job title Period

Job title Period

d)

Yes, I am fit for work

I am unfit for work

Yes, I am fit for work under the following restrictions

e)

I do not have a criminal record that is incompatible with the activity that I am currently carrying out or I will carry out on the territory of Romania

I have a criminal record that is incompatible with the activity that I am currently carrying out or I will carry out on the territory of Romania

f) I speak the following languages:

I have filled in and read carefully the content of the above declaration, being aware of the consequences of committing forgery provided in article 292 of the Romanian [Criminal Law](#), after which I have signed.

Date Signature

ECOVIS Romania: One Stop Shop

Accounting

- Financial Accounting;
- Preparing & registering tax statements for legal and natural persons, both Romanian and foreign;
- Harmonizing the national financial accounting with the accounting norms of the parent-company;
- Preparing and certifying the annual financial situations;

Audit

- Financial audit according to ISA;
- Restatement of financial statements prepared according to national regulations, to International Financial Reporting Standards (IAS/IFRS) or Reporting Standards specific to the Client (GAAP);
- Financial audit required by the group's policy;
- Internal audit;
- Audit missions such as: agreed procedures (ISA 4.400), revisions (ISA 2.400), due diligence;

Payroll & HR

- Payroll services;
- Managing, auditing and registering the personnel files according to legal bindings and to the company's regulations;
- Preparing the job descriptions and of the Internal Order Regulation specific to Client's activity;
- Interface with banking applications and performing of salary payment transactions;
- Staff appraisal and selection for accounting/HR departments;

Consulting

- Tax consulting
- Assistance for drafting & updating the **transfer pricing file**;
- Consulting for M&A, company restructuring;
- Assistance in implementing IT solutions regarding: financial and management accounting, employees' records, payroll, management reports, etc.;
- Tax registration of various entities and VAT payer registration;
- Tailored information regarding significant law.

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