

AMERICAN CHAMBER OF COMMERCE IN ROMANIA

AmCham Romania Tax Policy Survey 2022

December 2022

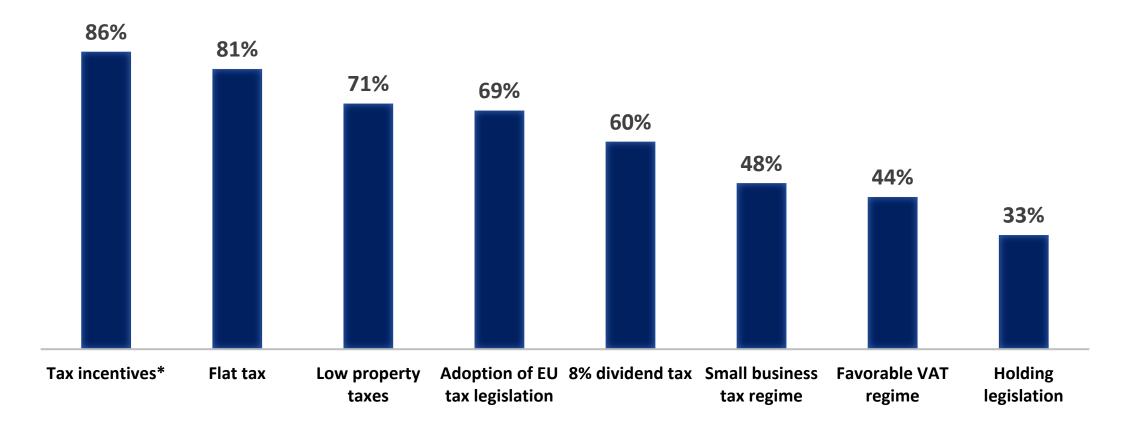
About the survey

Fill-out period: November 2022

Respondents: 100 AmCham Romania member companies, of which, according to ANAF clasification:

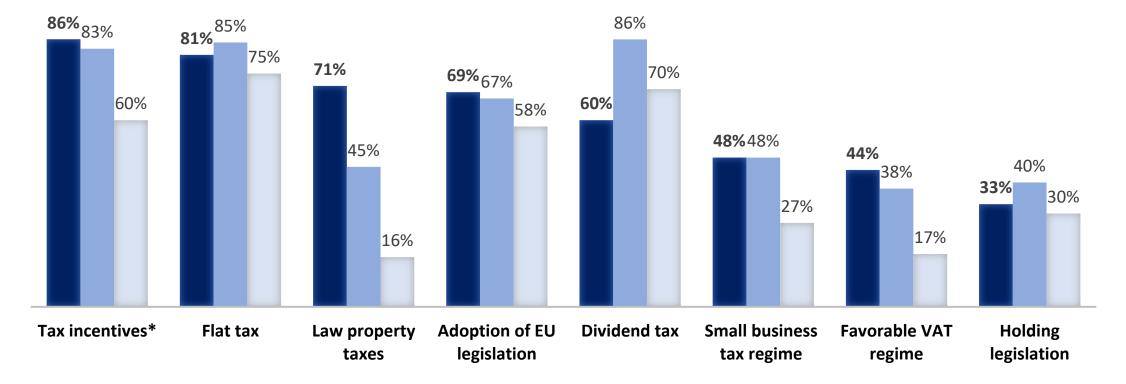
- 51% large companies
- 25% mid sized companies
- 24% small companies

1. Which are the top 5 key tax measures in place that make Romania attractive for investors? (Please select exactly 5 answer choices).



*income tax exemptions for software developers and other categories, research & development super-deduction and income tax exemption, stock option plan tax treatment, tax consolidation

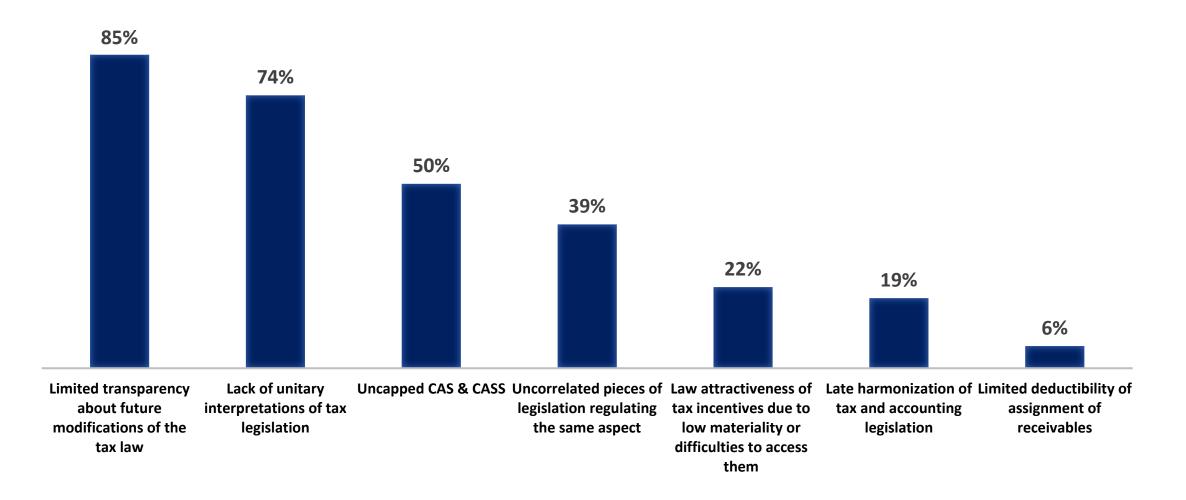
1. Which are the top **5** key tax measures in place that make Romania attractive for investors? (Please select exactly 5 answer choices).



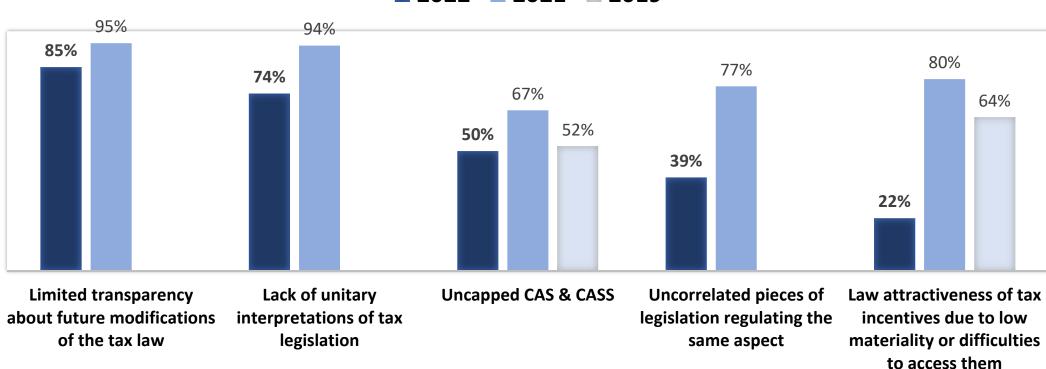
2022 2021 2019

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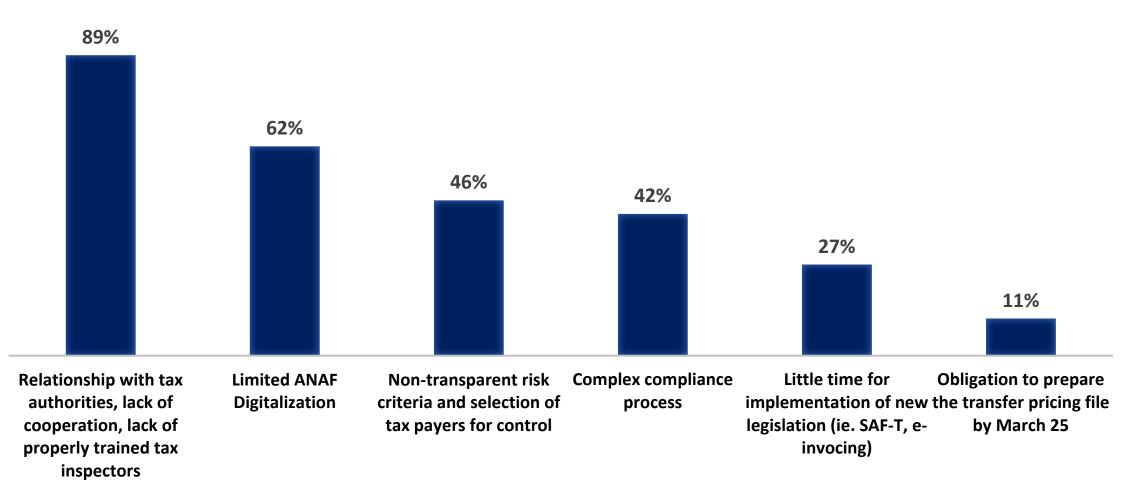
2. Which are the top 3 drawbacks in the current tax legislation that are a barrier for additional investments and a burden for companies already doing business in Romania? (Please select exactly 3 answer choices).



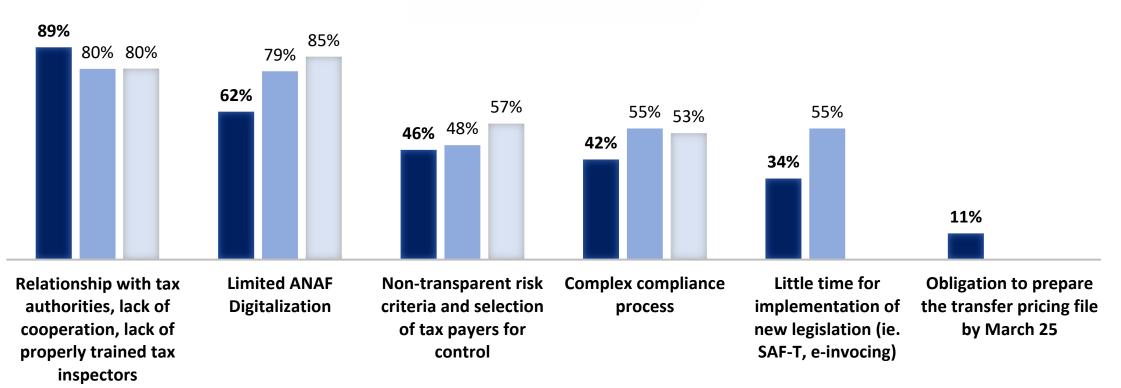
2. Which are the top 3 drawbacks in the current tax legislation that are a barrier for additional investments and a burden for companies already doing business in Romania? (Please select exactly 3 answer choices).



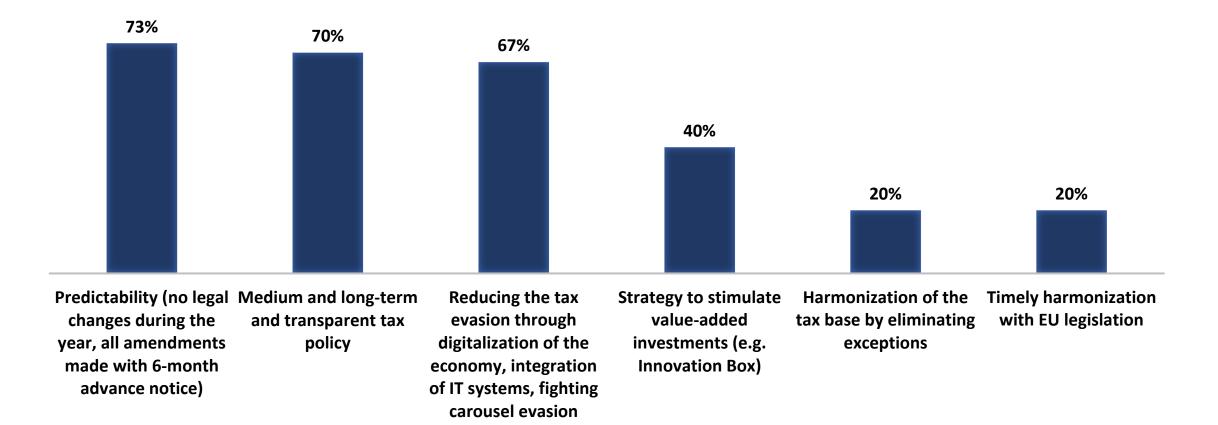
3. Which are the key drawbacks of the current tax administration (maximum 5) that are a barrier for additional investments and for the general ease of doing business in Romania? (Please select maximum 5 answer choices).



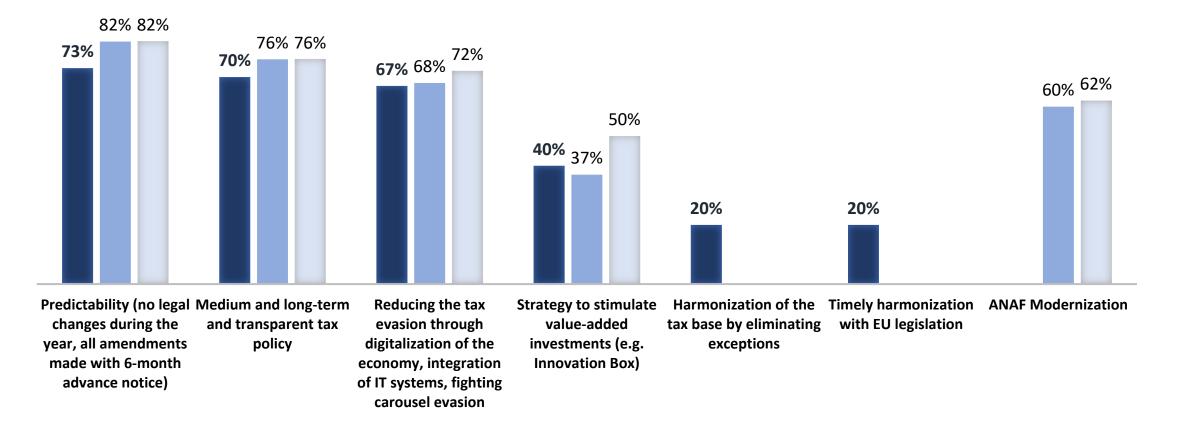
3. Which are the key drawbacks of the current tax administration (maximum 5) that are a barrier for additional investments and for the general ease of doing business in Romania? (Please select maximum 5 answer choices).



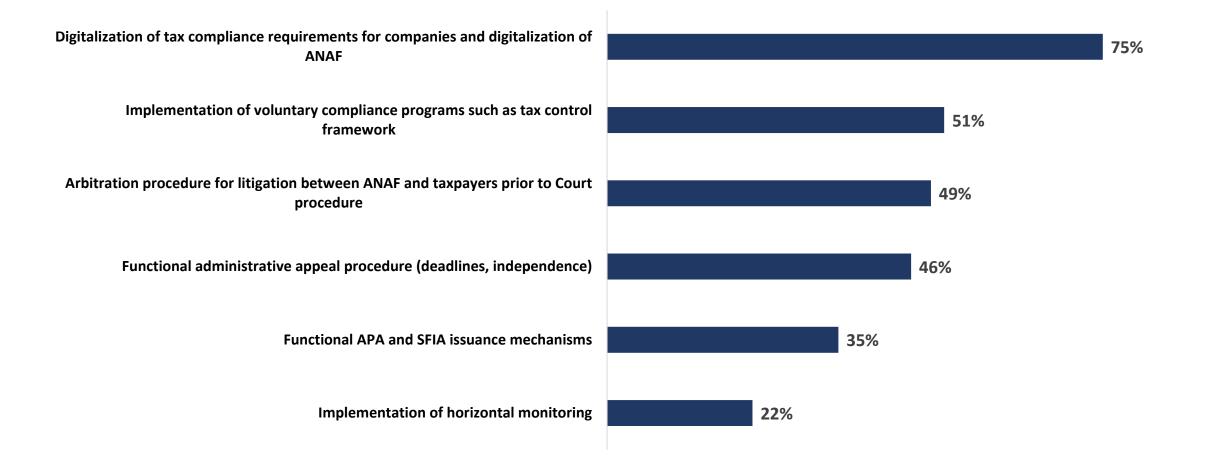
4. Which are, in your view, the tax policy and legislative measures that should be implemented in order to have a more balanced budget and a decrease of the tax gaps in Romania? (Please select maximum 5 answer choices).



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5. Which tax measures should be implemented to foster taxpayers' voluntary compliance? (Please select maximum 5 answer choices).



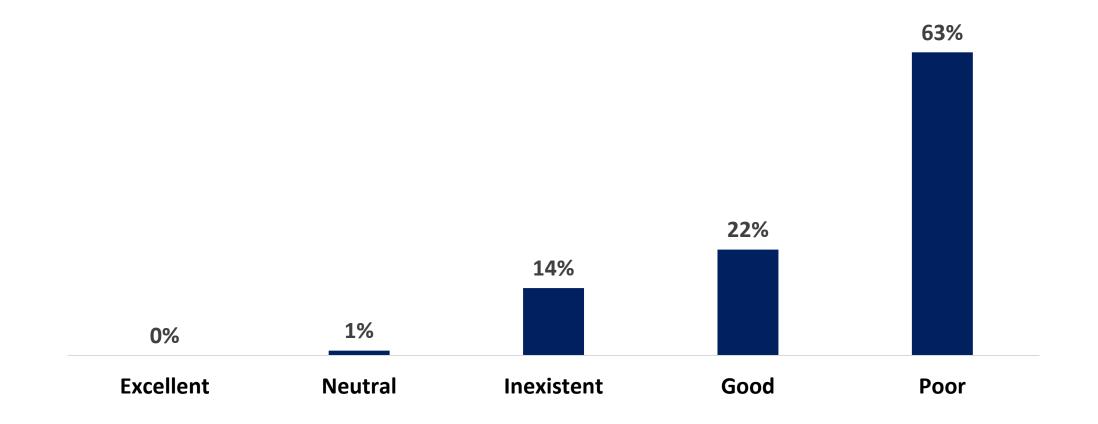
5. Which tax measures should be implemented to foster taxpayers' voluntary compliance? (Please select maximum 5 answer choices).

84% 75% 72% 57% 52% 51% 49% 46% 44%44% 39% 35% 40% 35% 27% 22% **Digitalization of tax** Implementation of Arbitration procedure Functional **Functional APA and** Implementation of Legislative clarity Introducing SAF-T voluntary compliance for litigation between administrative appeal horizontal monitoring compliance SFIA issuance requirements for programs such as tax ANAF and taxpayers procedure (deadlines, mechanisms companies and control framework prior to Court independence)

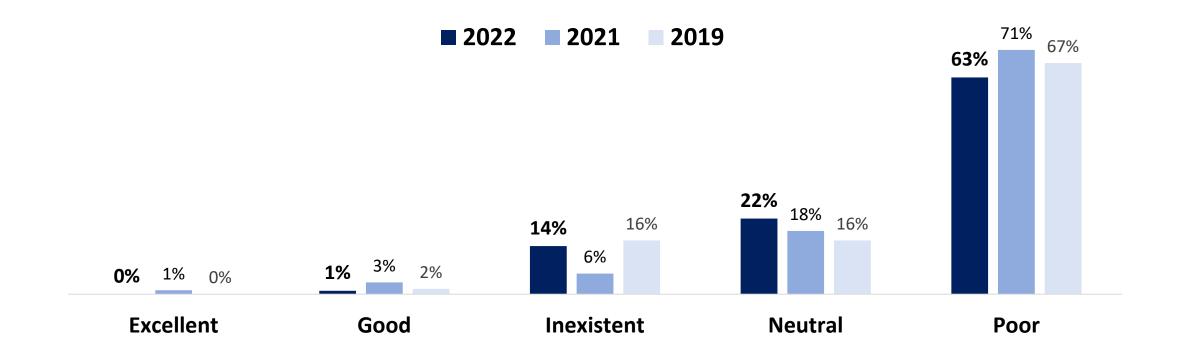
procedure

digitalization of ANAF

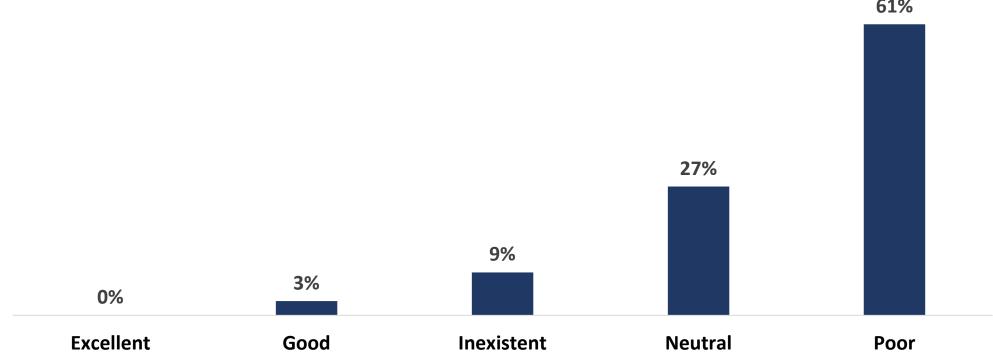
6. How would you describe the dialogue between taxpayers and policy makers (mainly the Ministry of Finance) in terms of tax related legislative measures? (Please select only ONE applicable answer choice).



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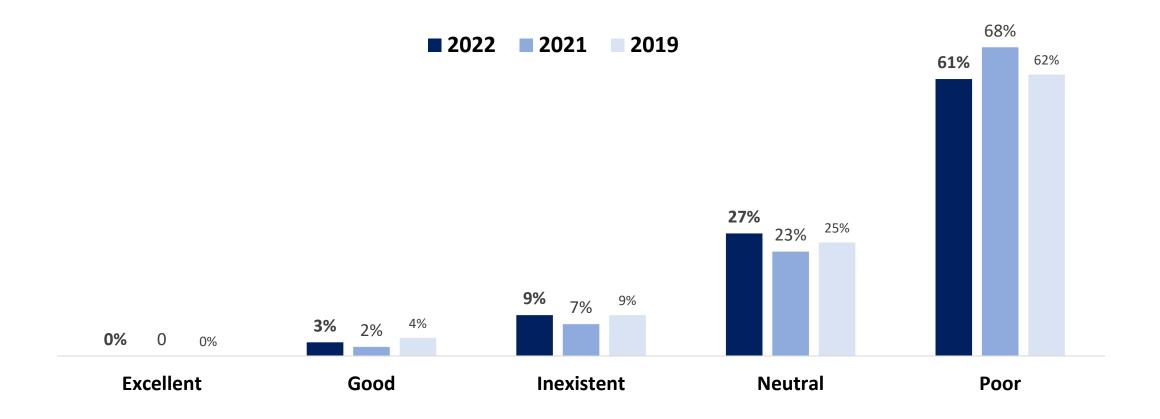


7. What about the communication between taxpayers and ANAF? (Please select only ONE applicable answer choice).

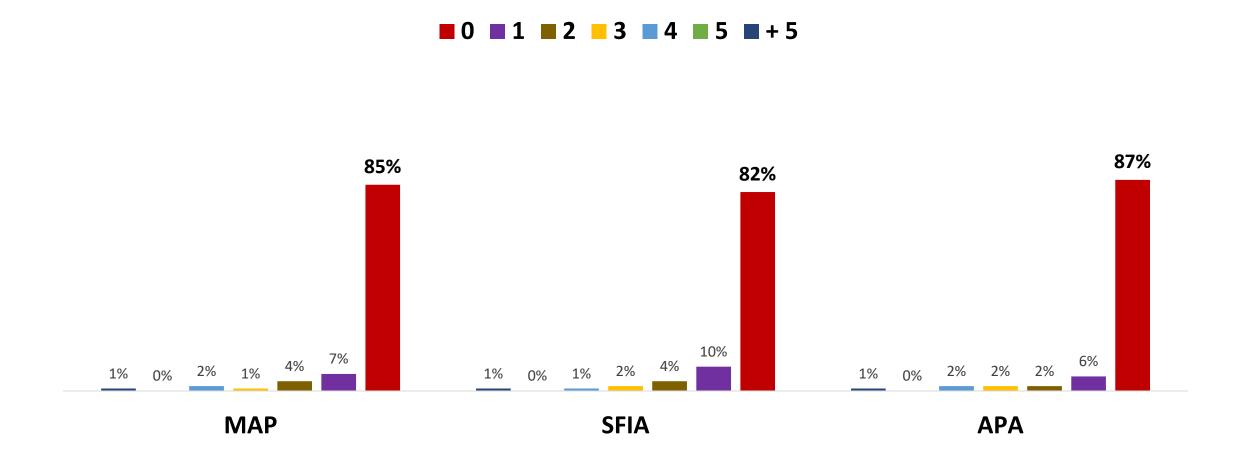


61%

7. What about the communication between taxpayers and ANAF? (Please select only ONE applicable answer choice).

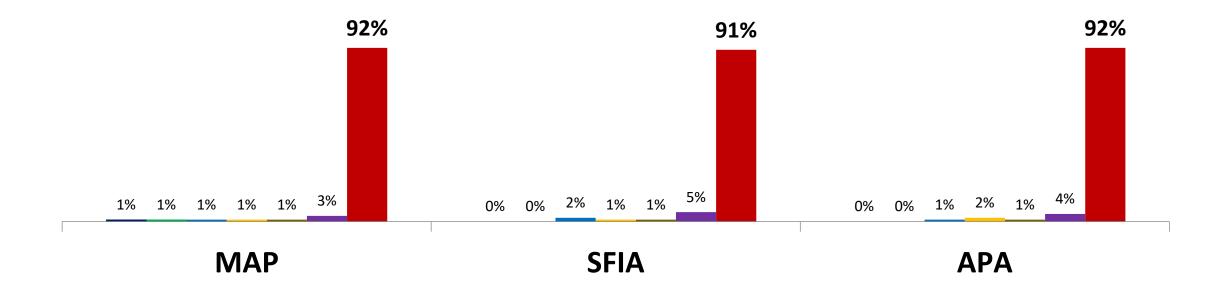


8. How many APA/SFIA/MAP instruments have you submitted in 2022? (Please select only ONE applicable answer choice/each row).



9. For how many APAs/SFIAs/MAPs did you receive a resolution in 2022? (Please select only ONE applicable answer choice/each row).





Thank You!

AmCham Romania

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