



**AmCham Romania Tax Policy Survey  
2022**

December 2022

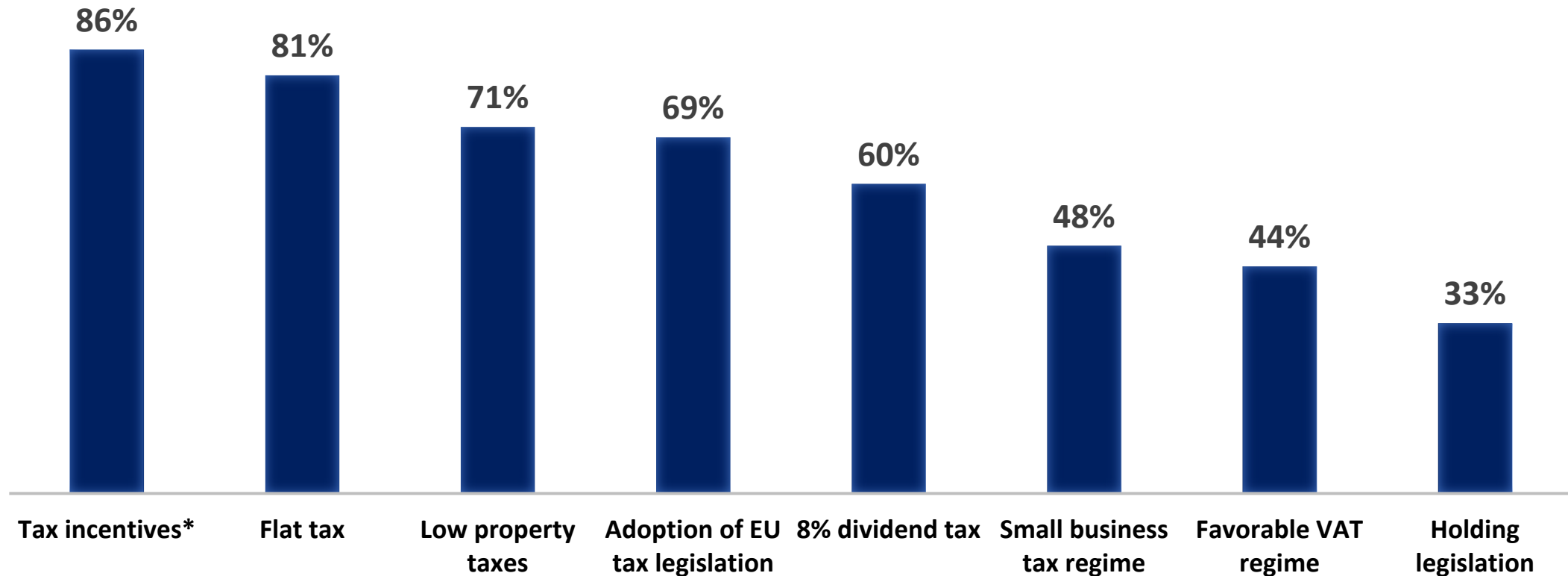
# About the survey

**Fill-out period: November 2022**

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

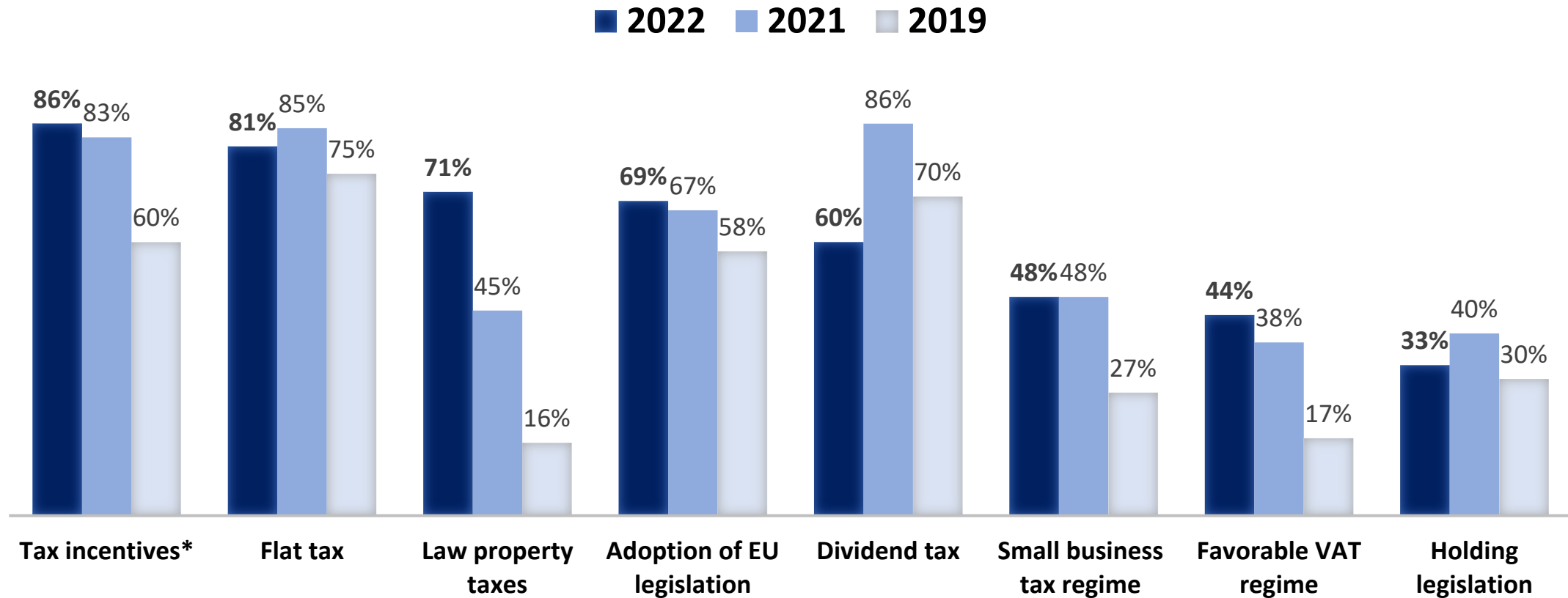
- **51% large companies**
- **25% mid sized companies**
- **24% small companies**

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



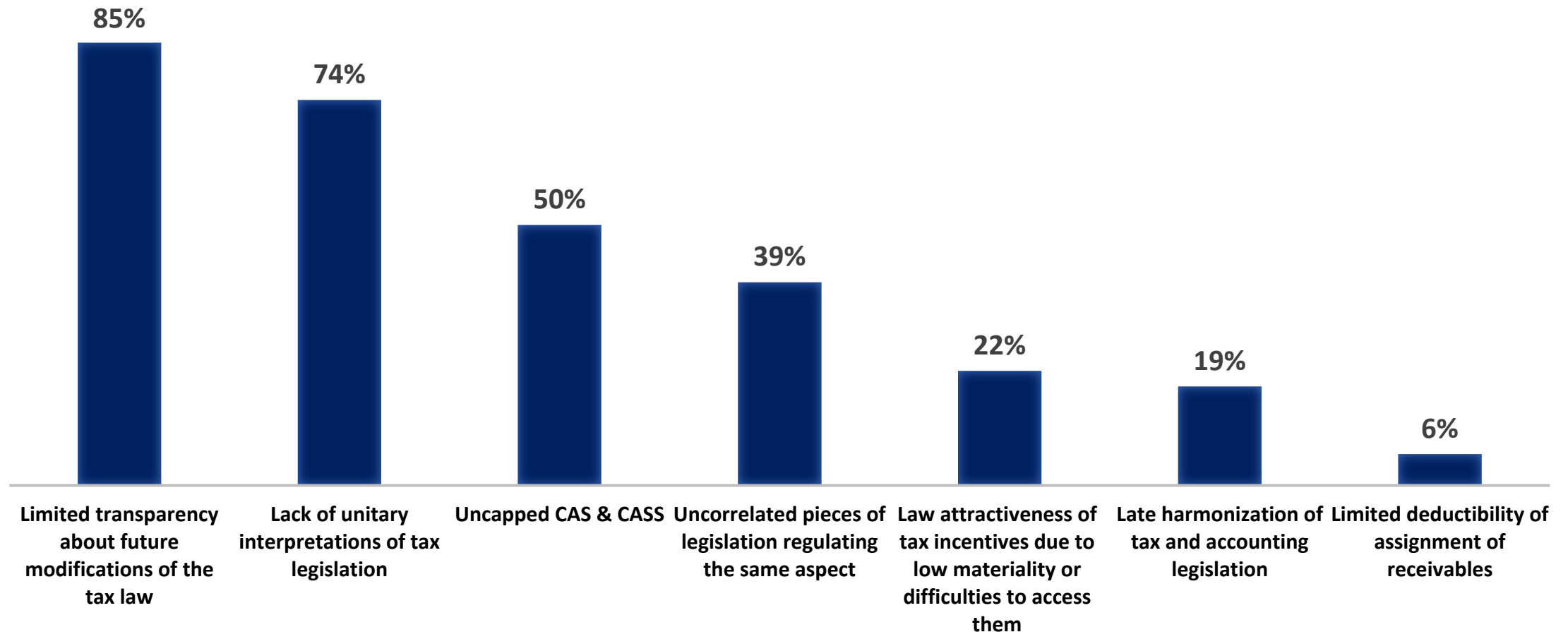
\*income tax exemptions for software developers and other categories, research & development super-deduction and income tax exemption, stock option plan tax treatment, tax consolidation

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

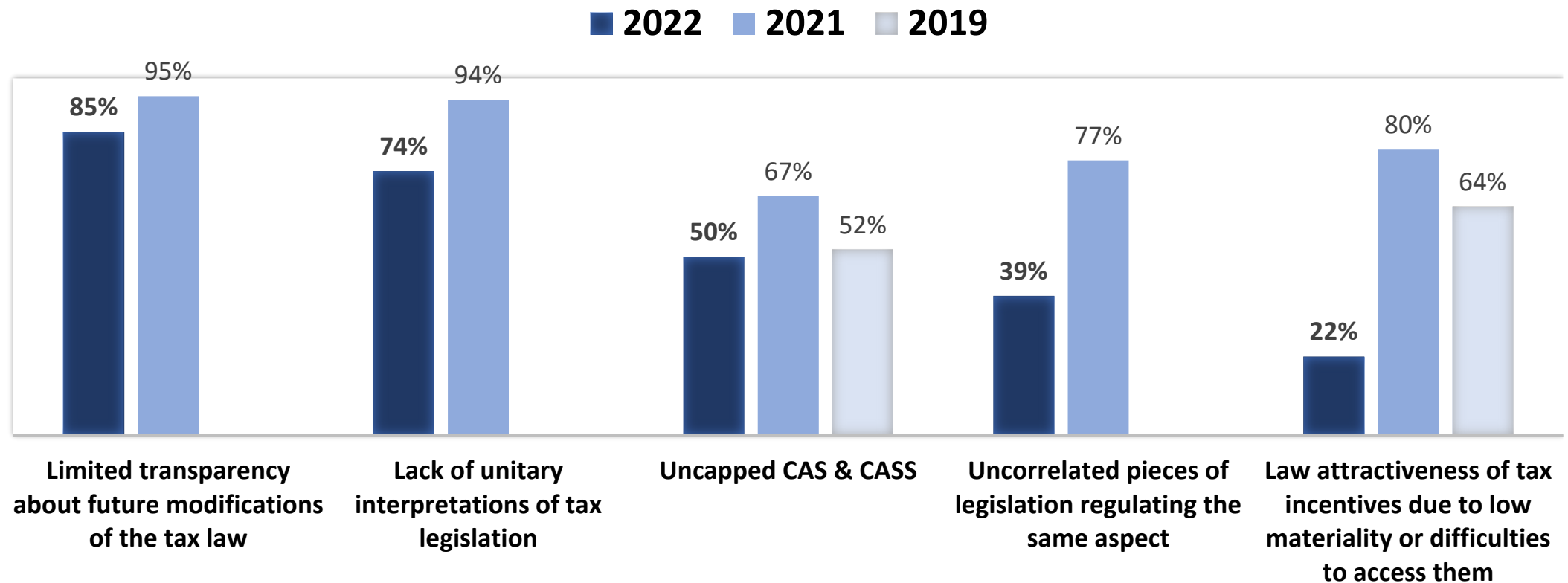


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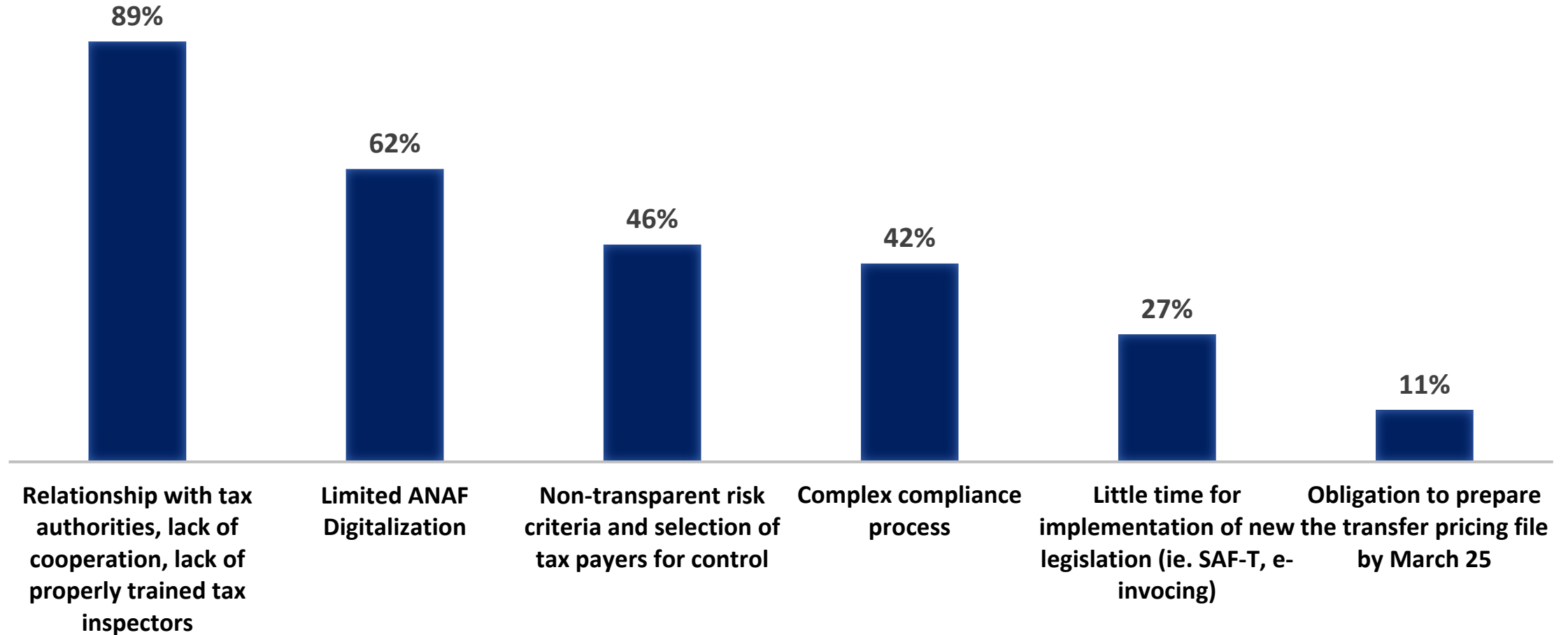
**2. Which are the top 3 drawbacks in the current tax legislation that are a barrier for additional investments and a burden for companies already doing business in Romania? (Please select exactly 3 answer choices).**



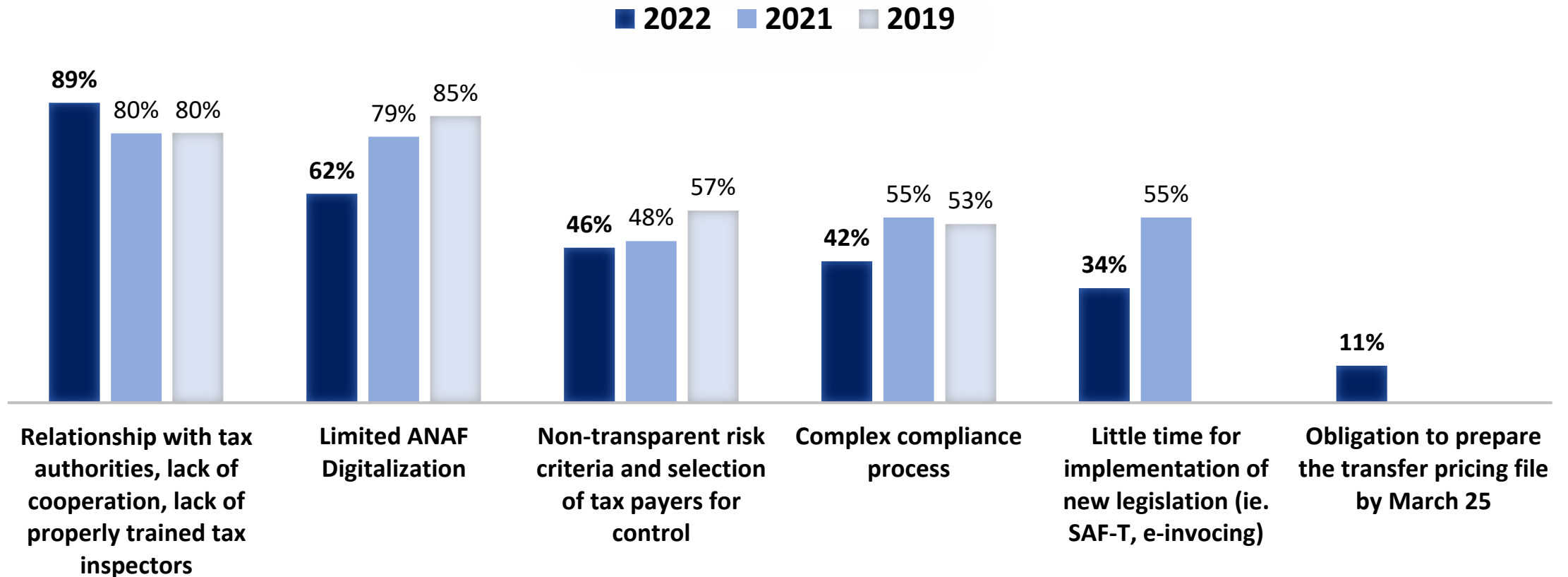
**2. Which are the top 3 drawbacks in the current tax legislation that are a barrier for additional investments and a burden for companies already doing business in Romania? (Please select exactly 3 answer choices).**



**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).**

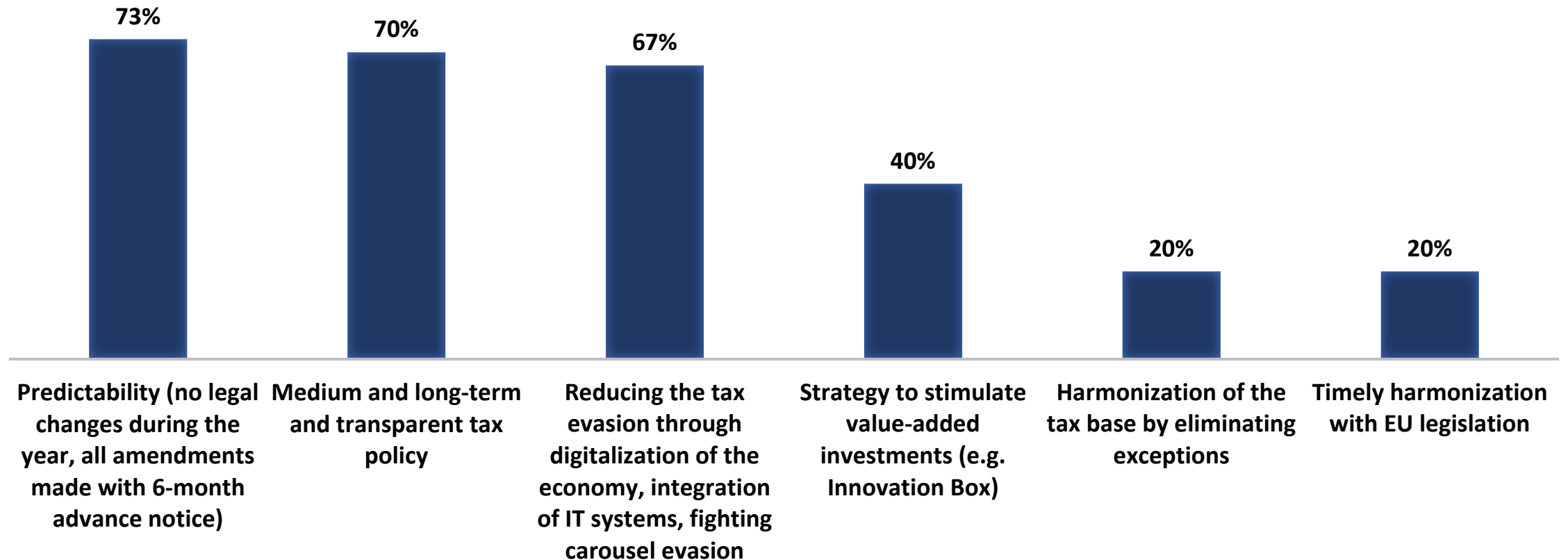


**3. Which are the key drawbacks of the current tax administration (maximum 5) that are a barrier for additional investments and for the general ease of doing business in Romania? (Please select maximum 5 answer choices).**

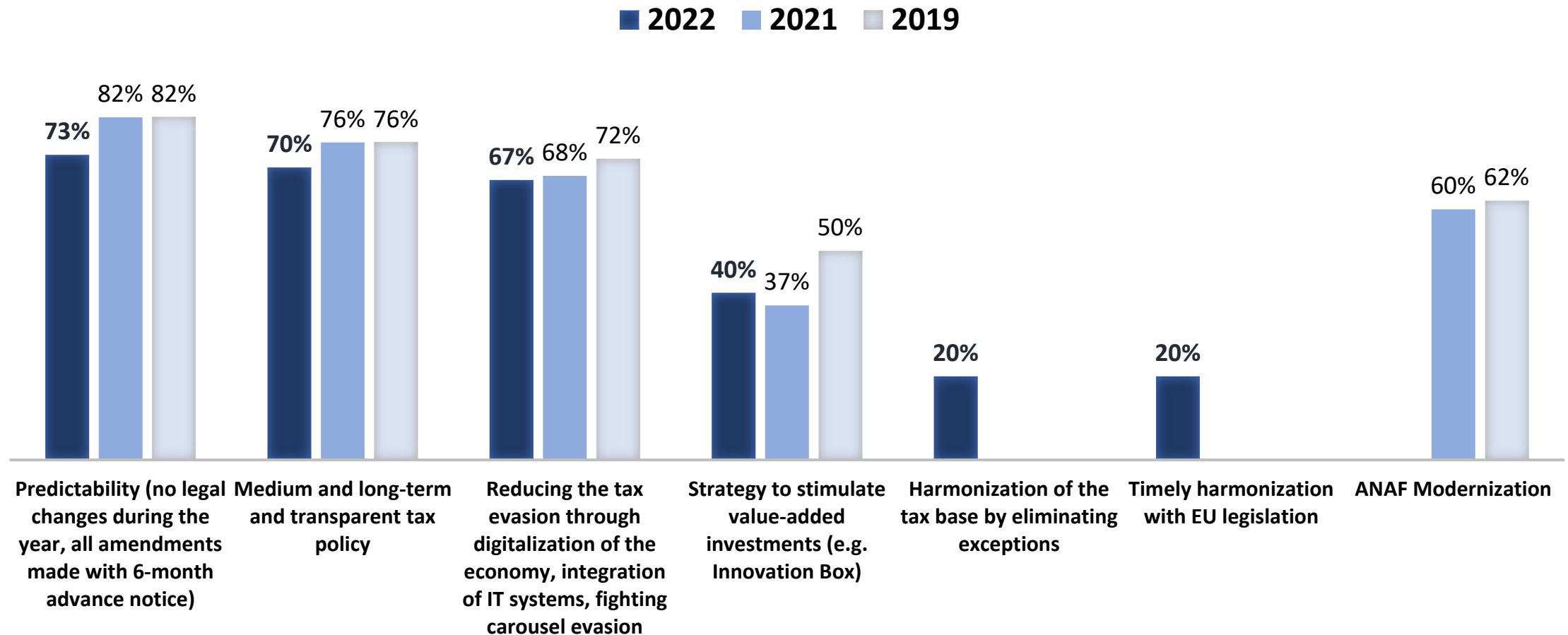




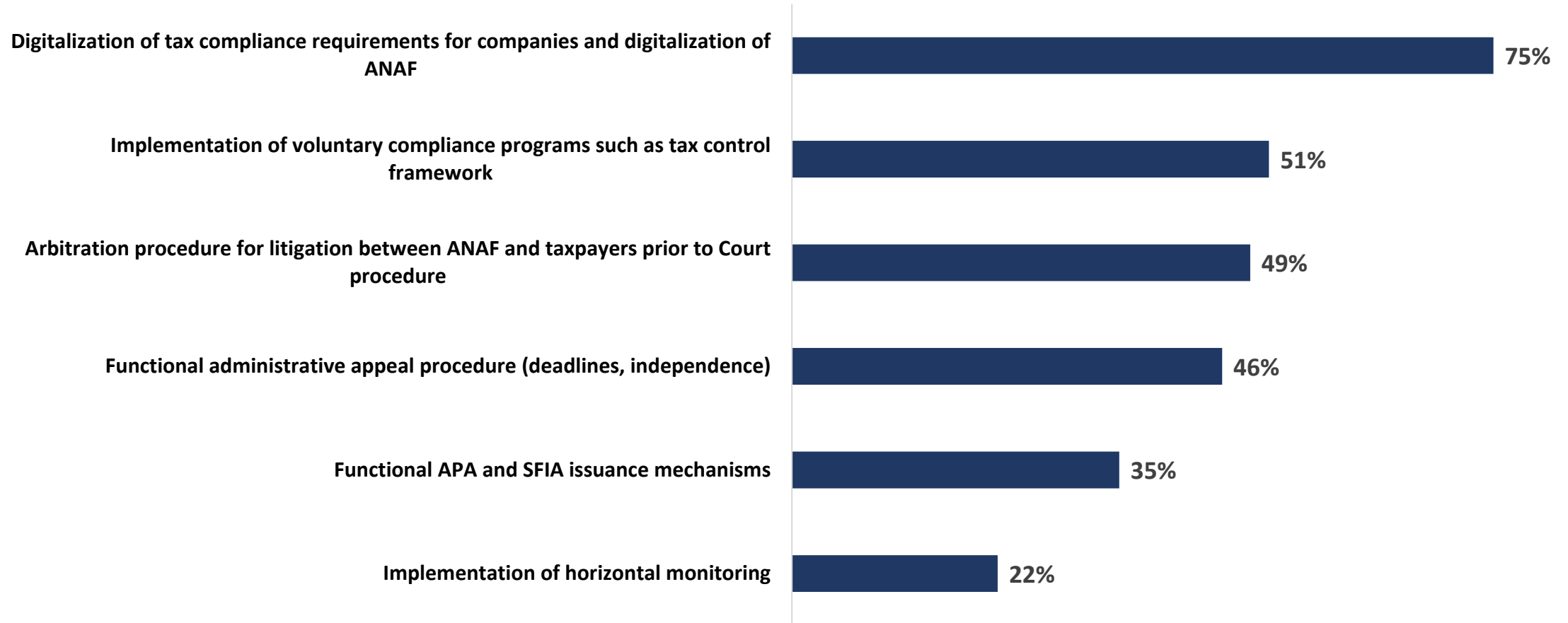
**4. Which are, in your view, the tax policy and legislative measures that should be implemented in order to have a more balanced budget and a decrease of the tax gaps in Romania? (Please select maximum 5 answer choices).**



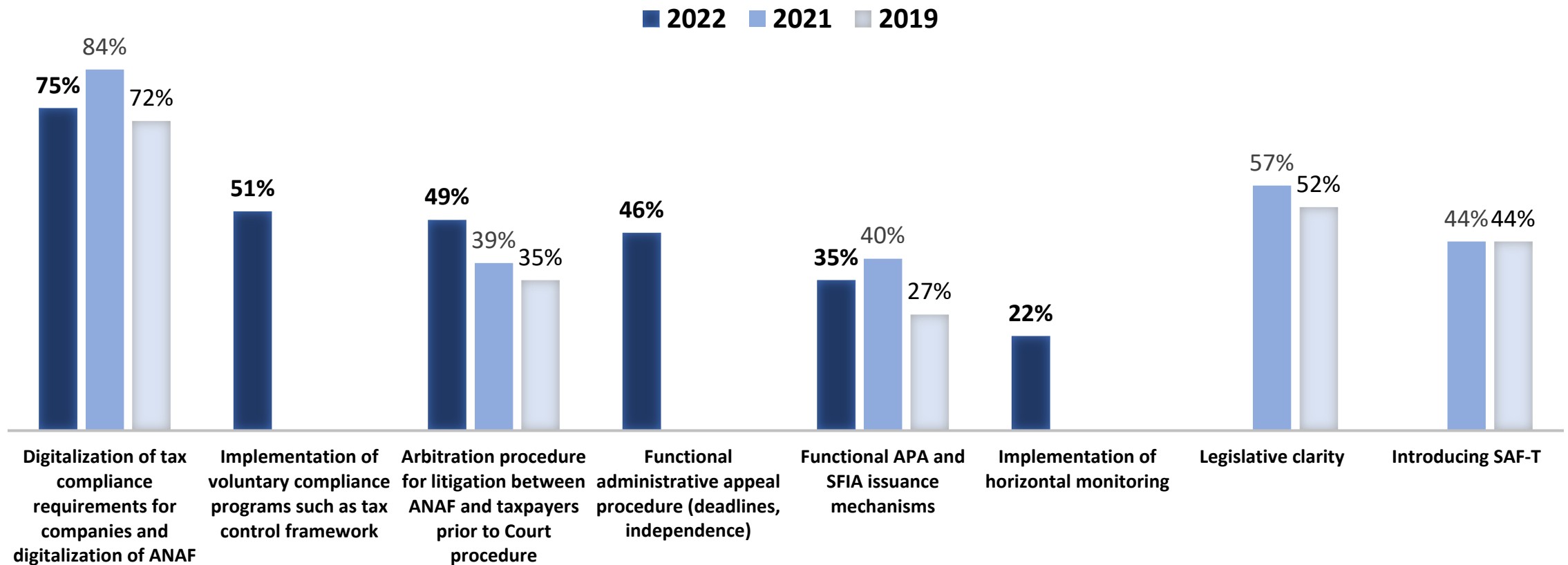
**4. Which are, in your view, the tax policy and legislative measures that should be implemented in order to have a more balanced budget and a decrease of the tax gaps in Romania? (Please select maximum 5 answer choices).**



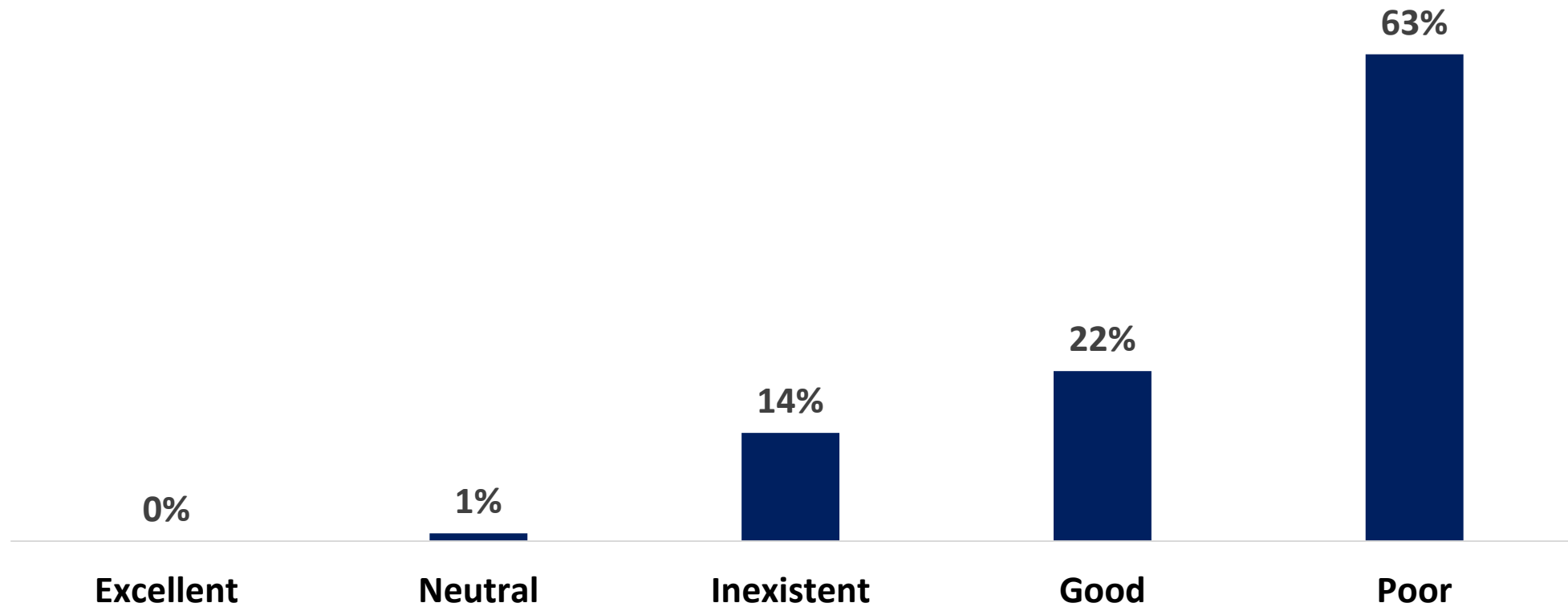
## 5. Which tax measures should be implemented to foster taxpayers' voluntary compliance? (Please select maximum 5 answer choices).



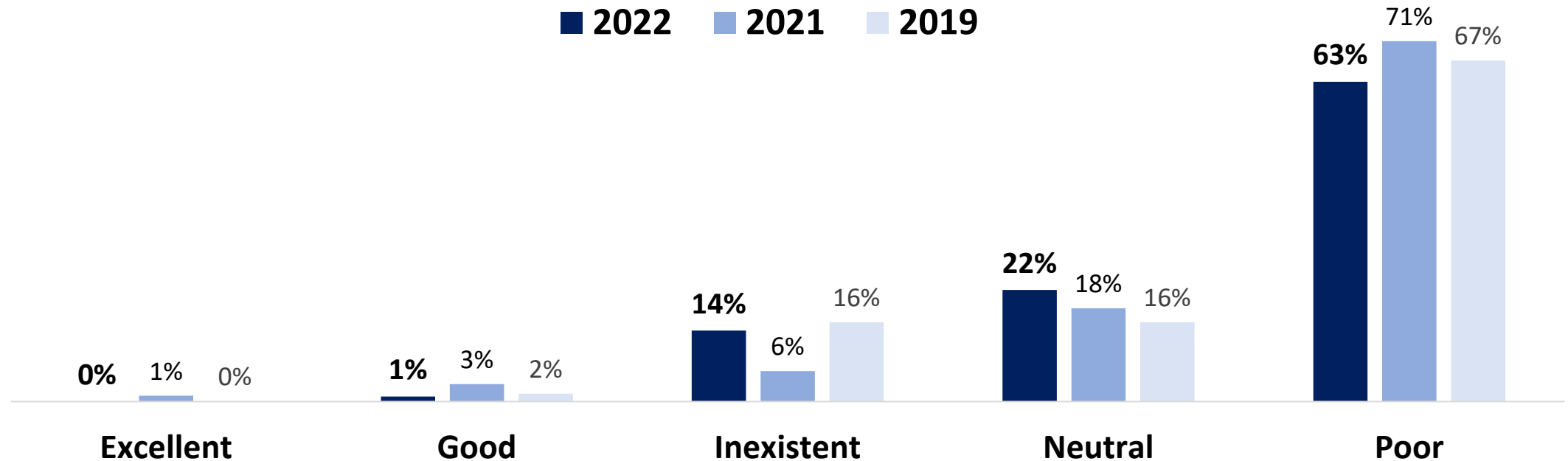
## 5. Which tax measures should be implemented to foster taxpayers' voluntary compliance? (Please select maximum 5 answer choices).



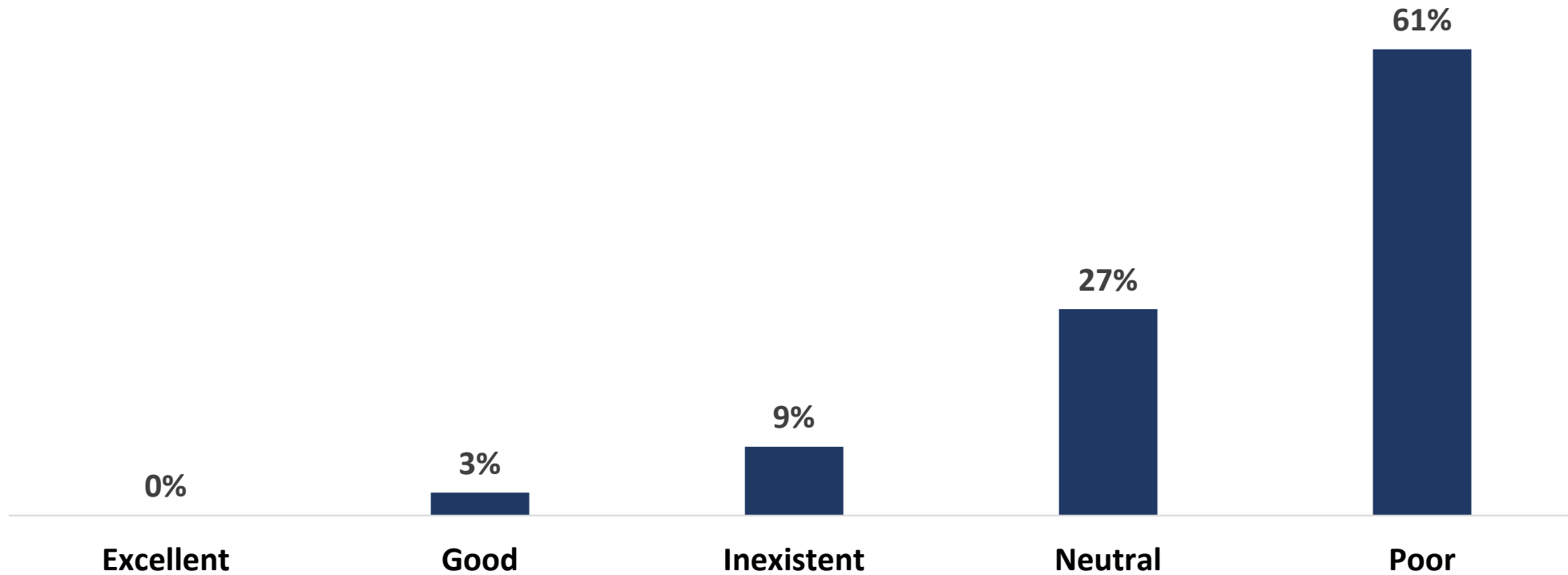
**6. How would you describe the dialogue between taxpayers and policy makers (mainly the Ministry of Finance) in terms of tax related legislative measures? (Please select only ONE applicable answer choice).**



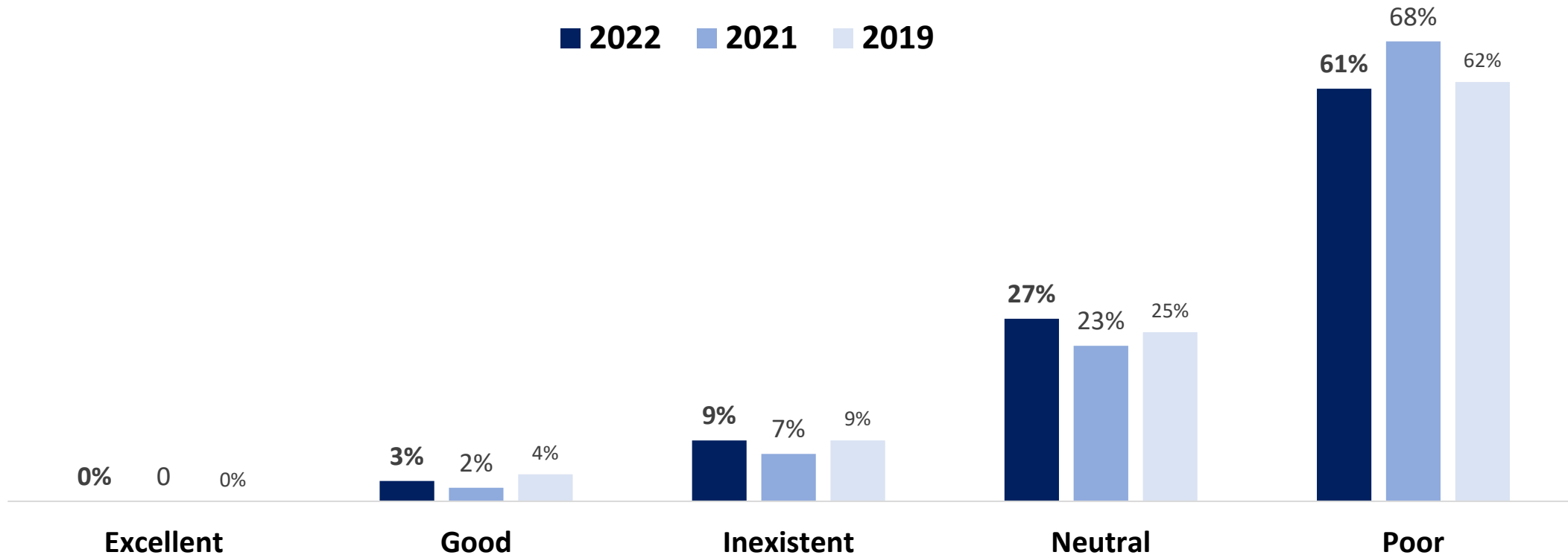
**6. How would you describe the dialogue between taxpayers and policy makers (mainly the Ministry of Finance) in terms of tax related legislative measures? (Please select only ONE applicable answer choice).**



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



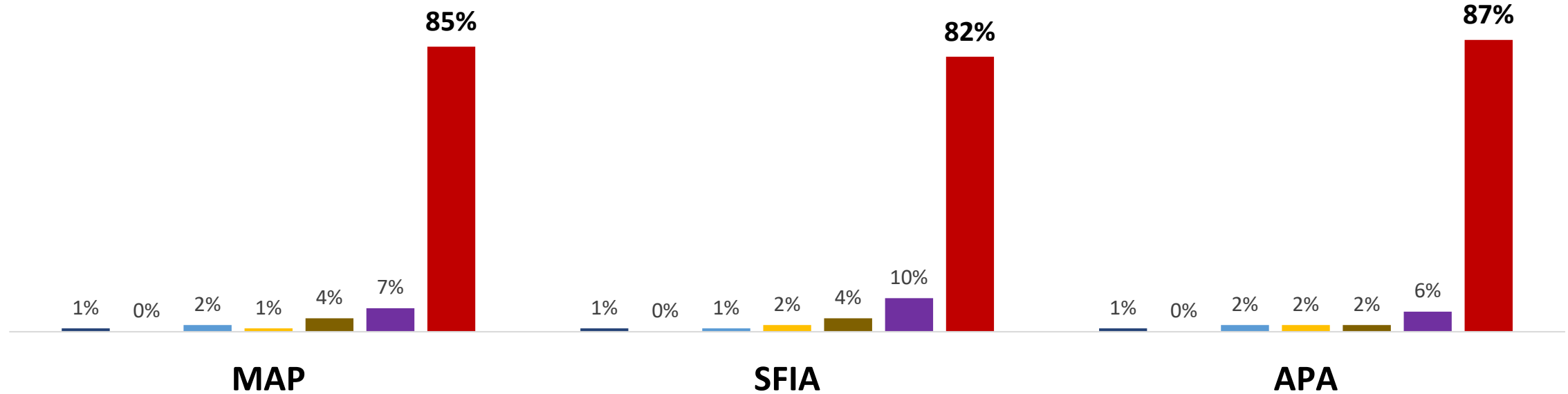
**7. What about the communication between taxpayers and ANAF? (Please select only ONE applicable answer choice).**





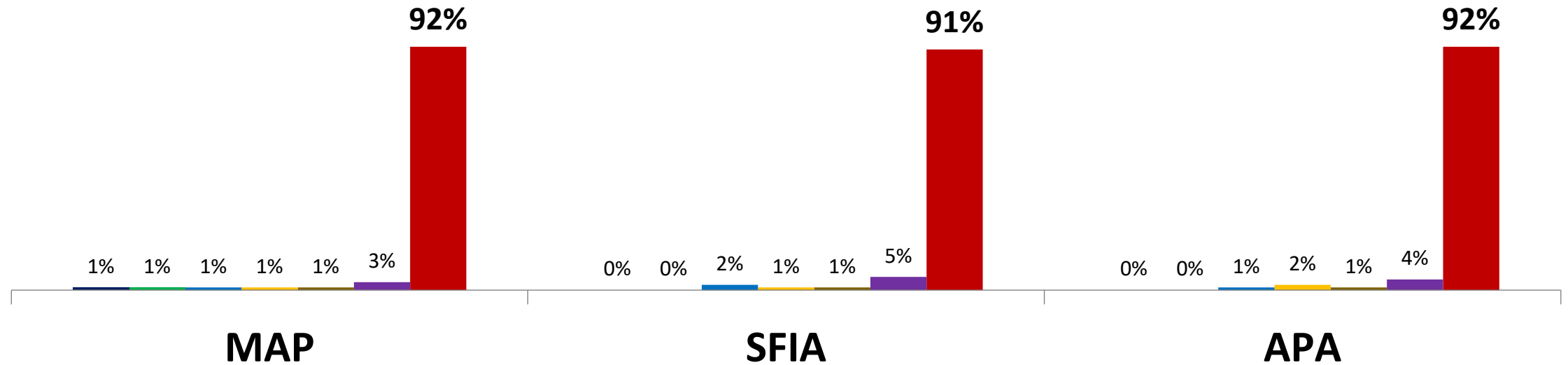
**8. How many APA/SFIA/MAP instruments have you submitted in 2022? (Please select only ONE applicable answer choice/each row).**

■ 0 ■ 1 ■ 2 ■ 3 ■ 4 ■ 5 ■ + 5



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

■ 0 ■ 1 ■ 2 ■ 3 ■ 4 ■ 5 ■ + 5



# Thank You!

AmCham Romania

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