



# AmCham Romania Tax Policy Survey

December 2023

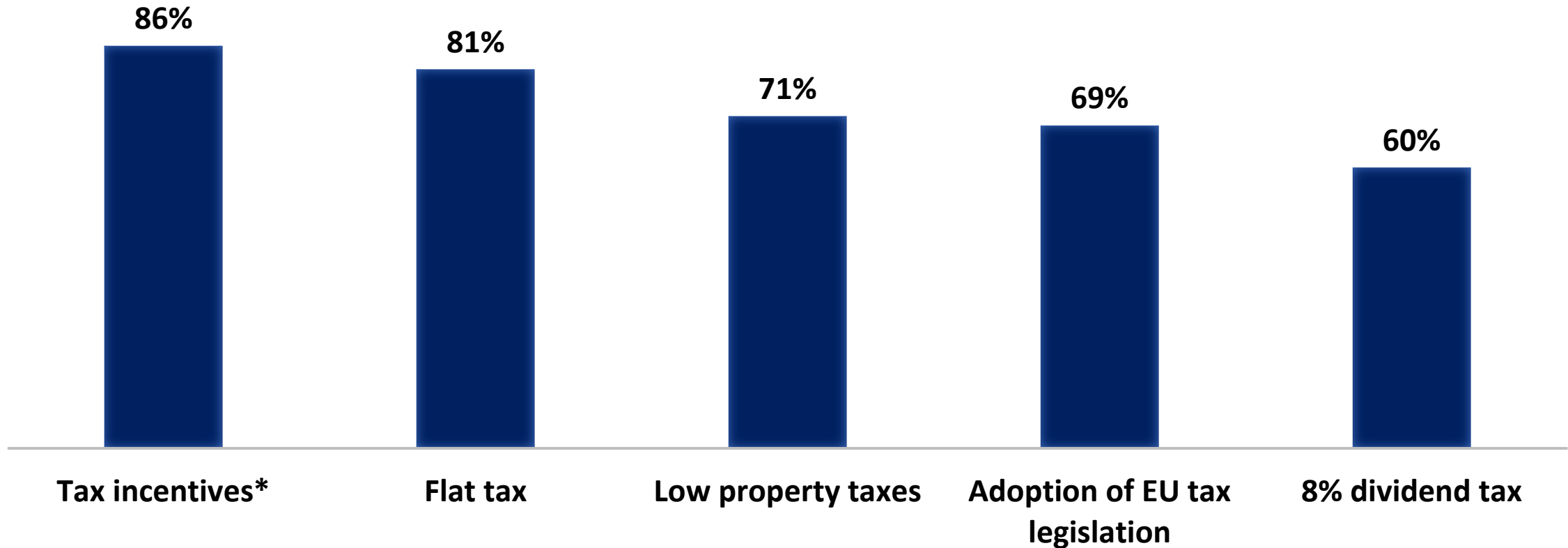
# About the survey

Responses collected between October- November 2023

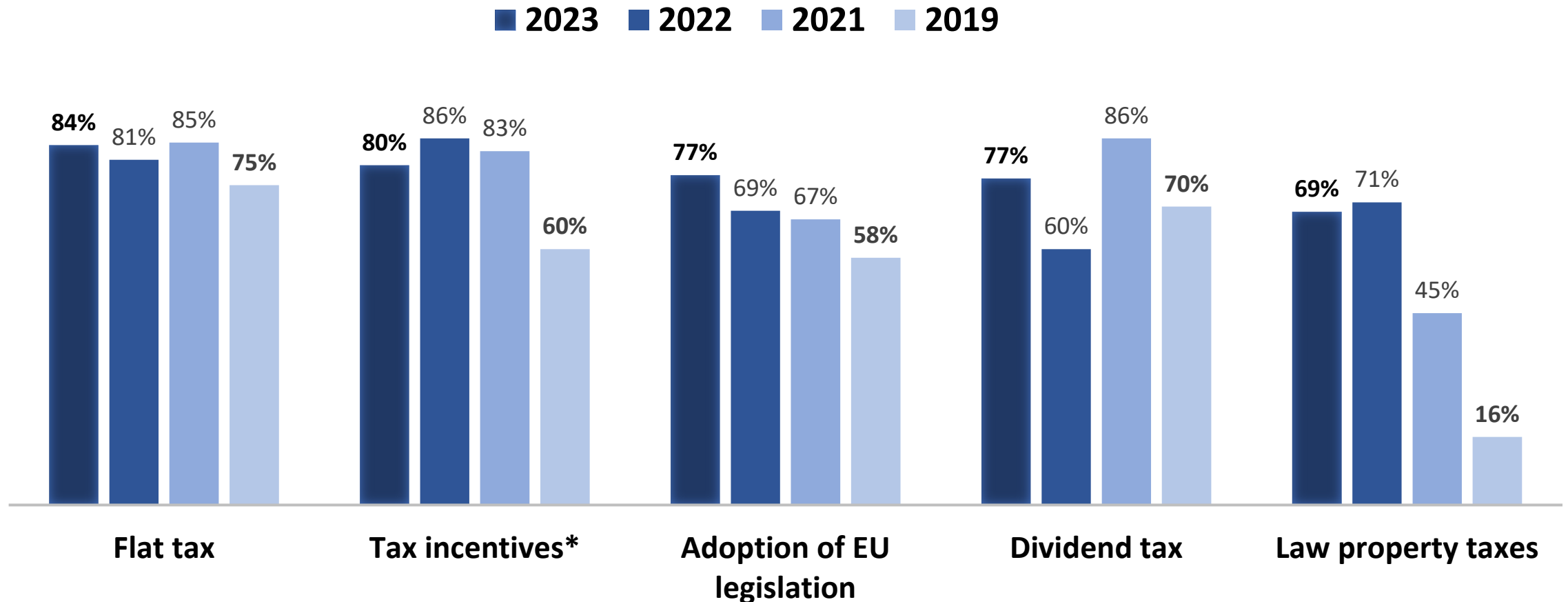
**Respondents:** 128 AmCham Romania member companies, of which, according to ANAF Classification,:

- **48% large companies**
- **23% mid-sized companies**
- **23% small companies**

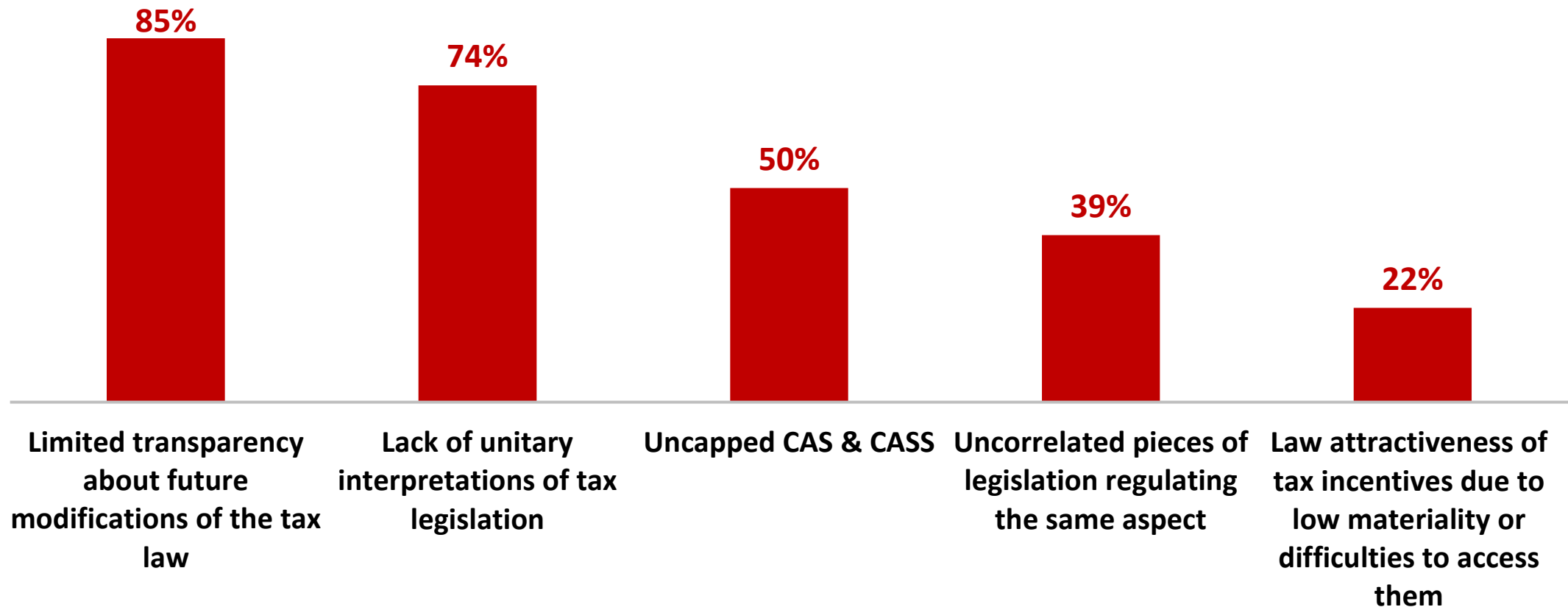
# 1. Which are the top 5 key tax measures in place that make Romania attractive for investors?



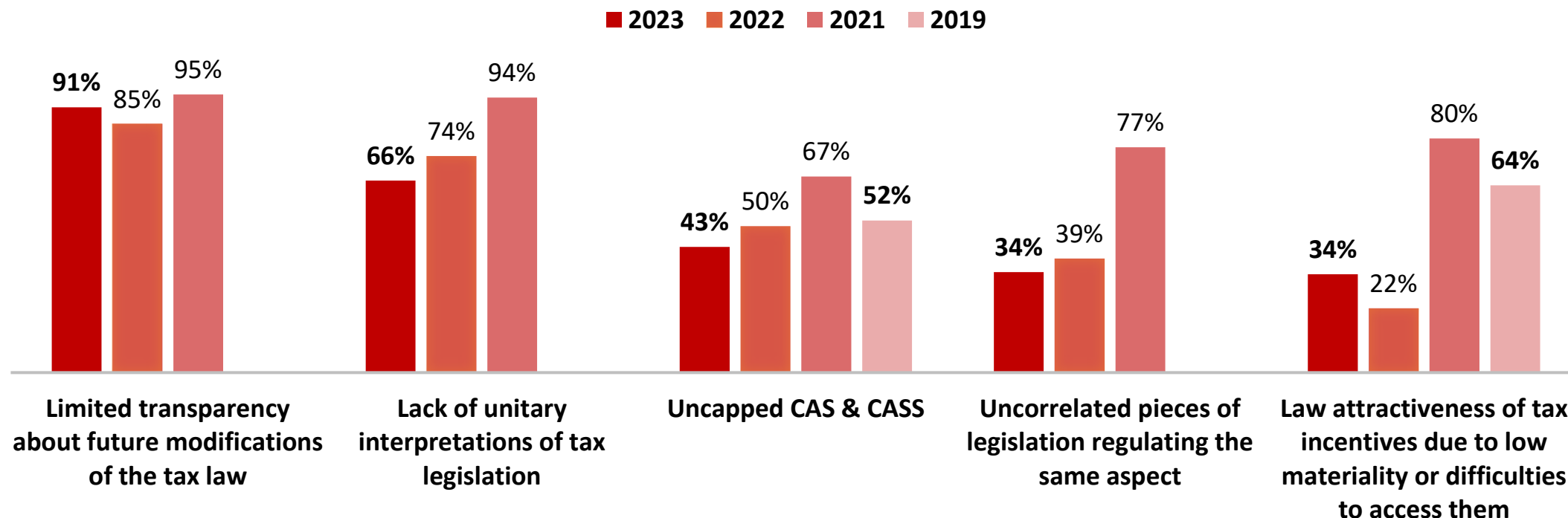
# 1.1. Which are the top 5 key tax measures in place that make Romania attractive for investors?



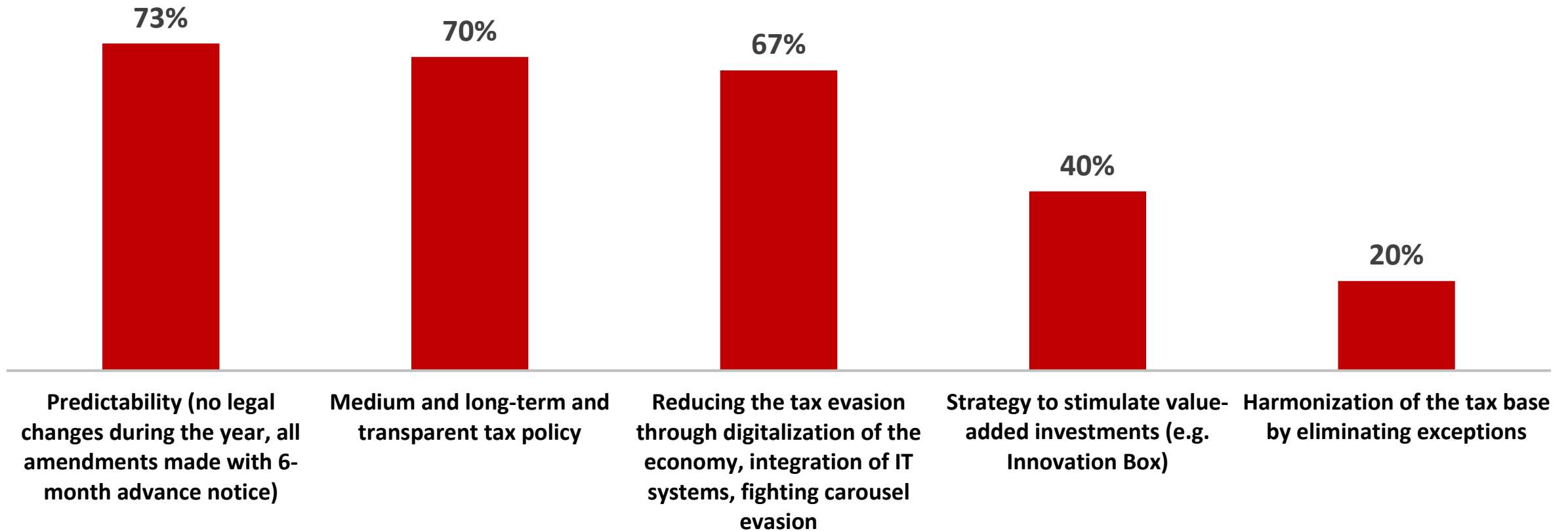
## 2. What are the top 3 drawbacks in the current tax legislation that are a barrier to additional investments and a burden for companies already doing business in Romania?



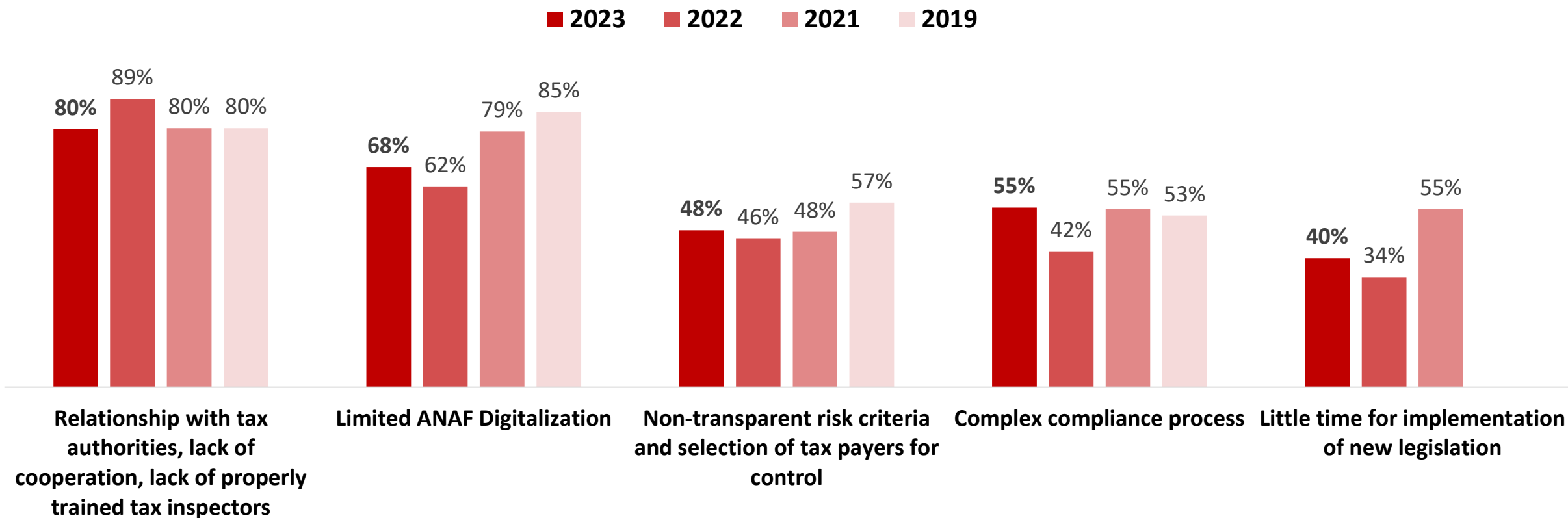
## 2.1. What are the top 3 drawbacks in the current tax legislation that are a barrier to additional investments and a burden for companies already doing business in Romania?



### 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?

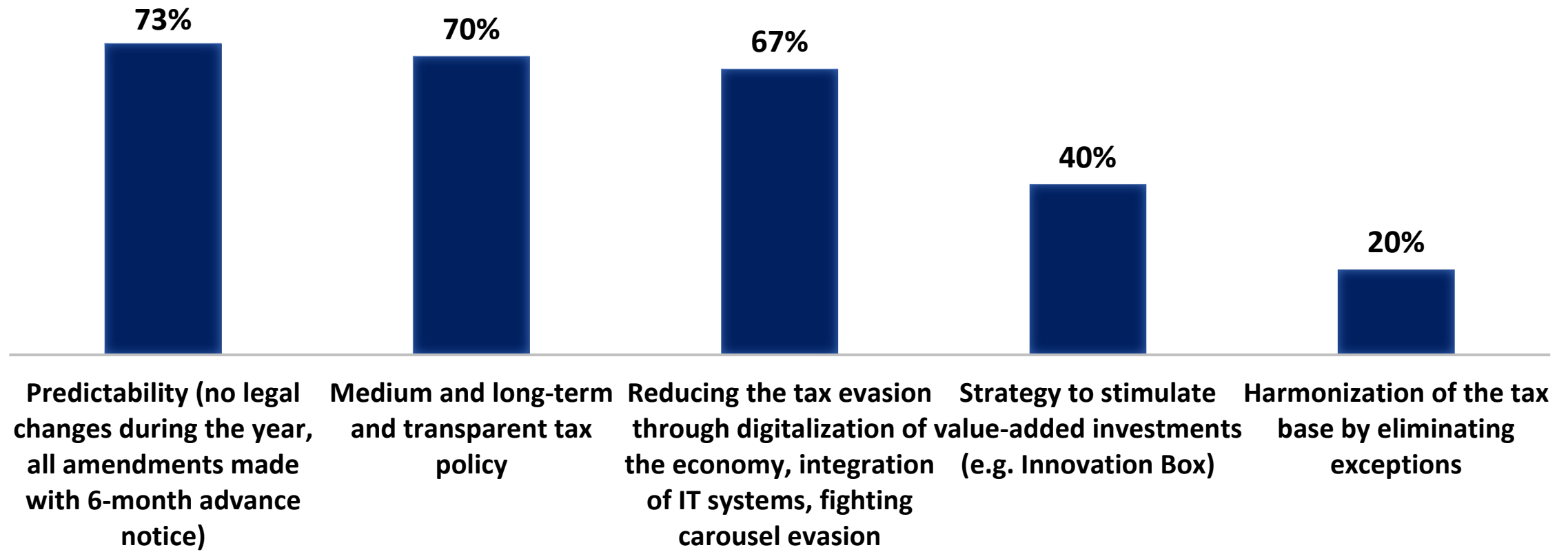


### 3.1. Which are the key drawbacks of the current tax administration (maximum 5) that are a barrier for additional investments and for the general ease of doing business in Romania?



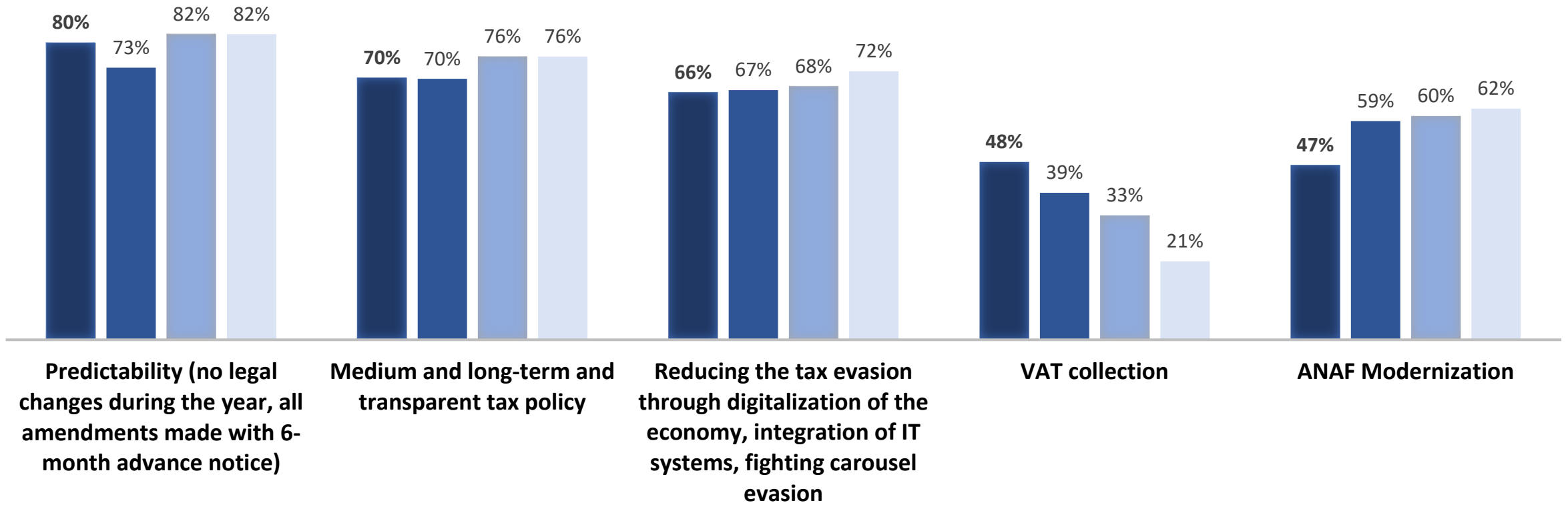


## 4. Which are, in your view, the tax policy and legislative measures that should be implemented to have a more balanced budget and decrease of the tax gaps in Romania?

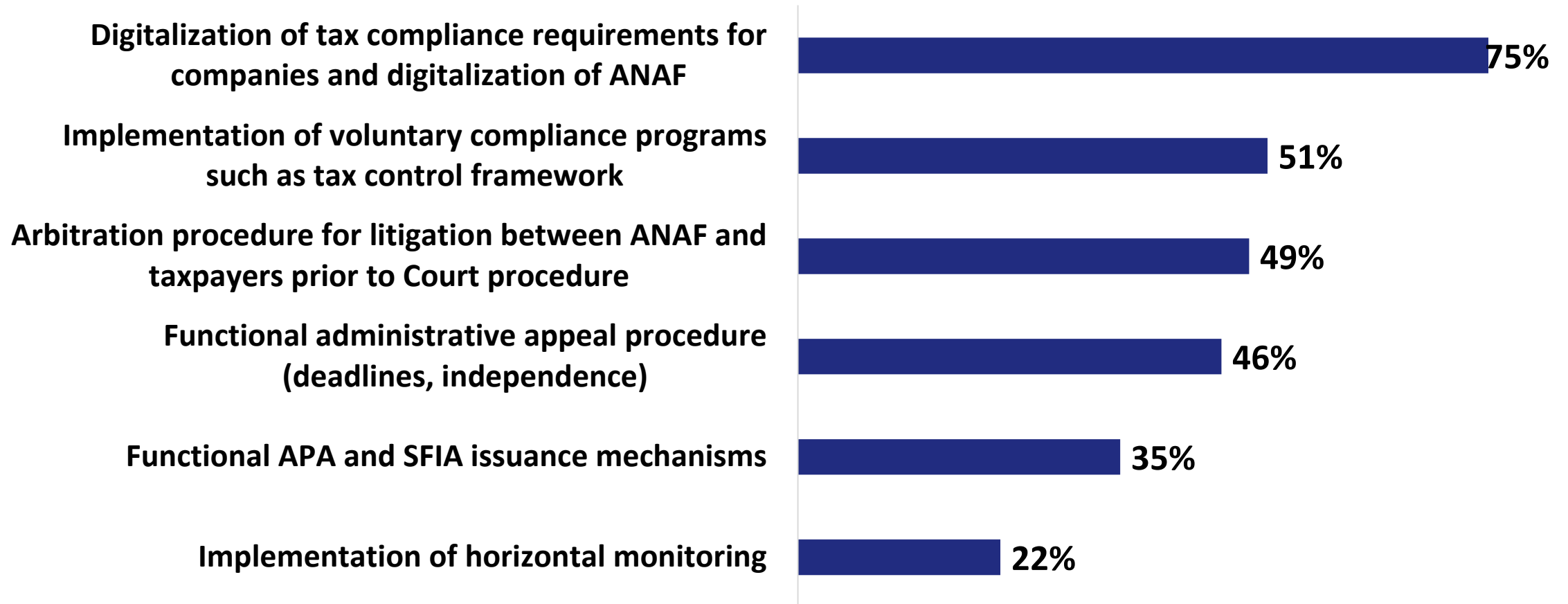


# 4.1. Which are, in your view, the tax policy and legislative measures that should be implemented to have a more balanced budget and decrease the tax gaps in Romania?

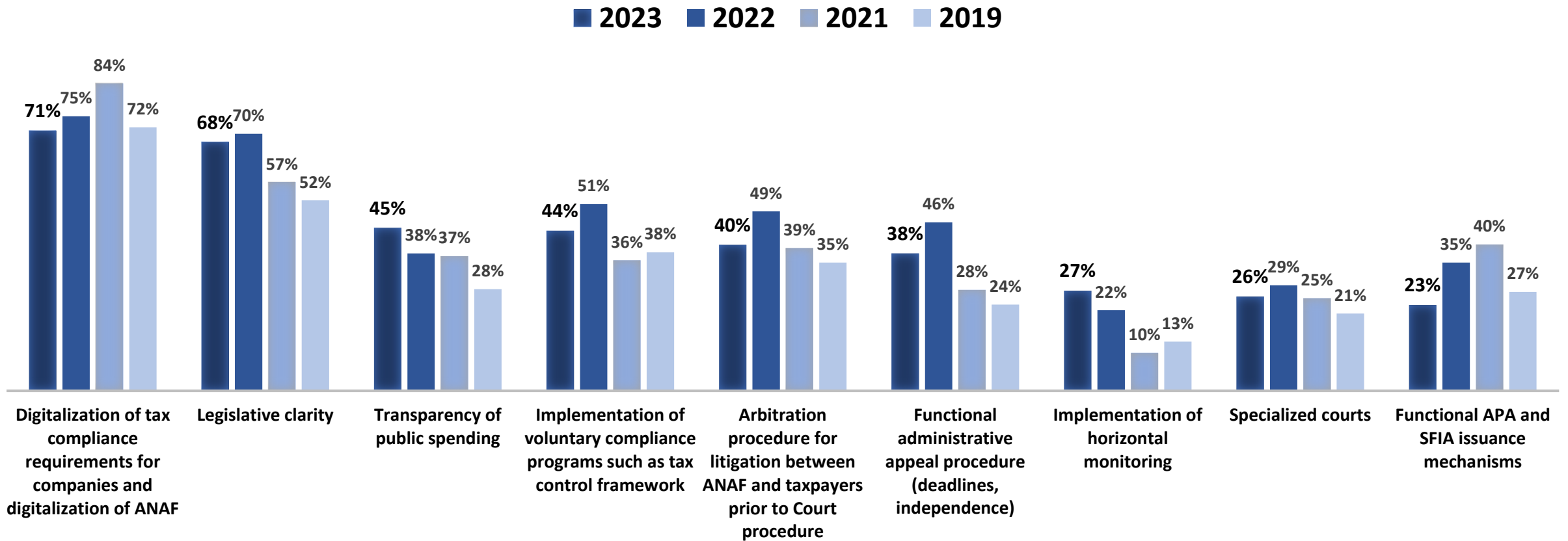
■ 2023 ■ 2022 ■ 2021 ■ 2019



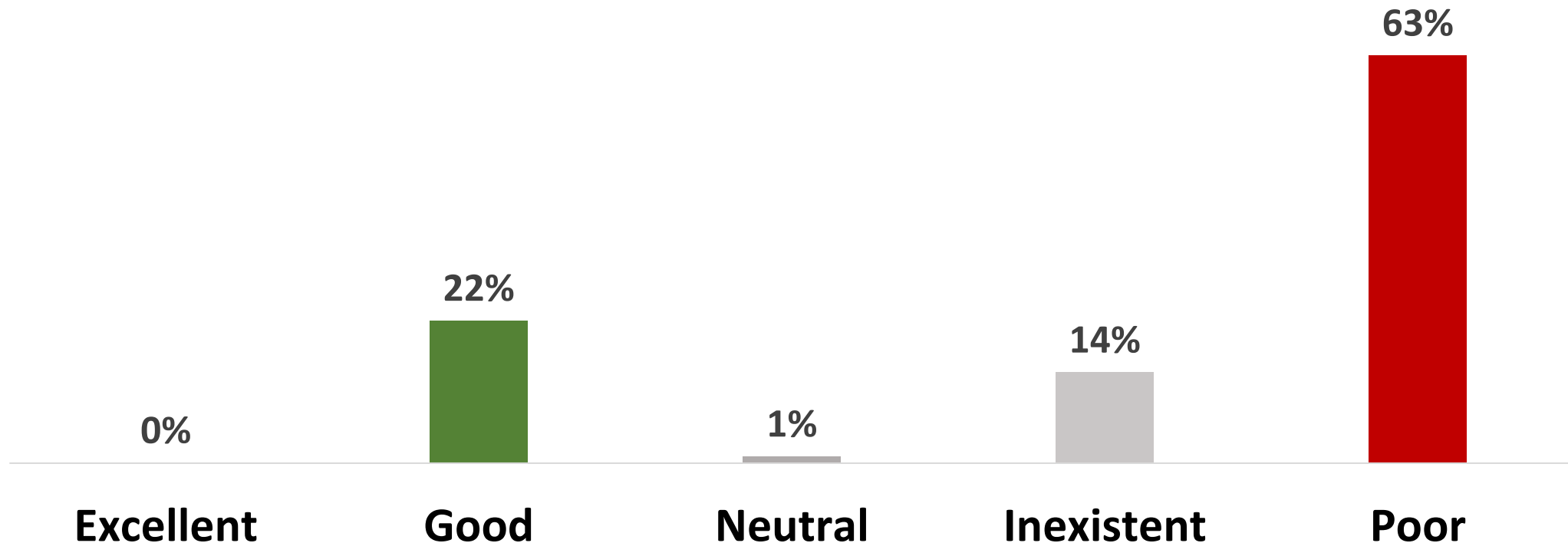
## 5. Which tax measures should be implemented to foster taxpayers' voluntary compliance?



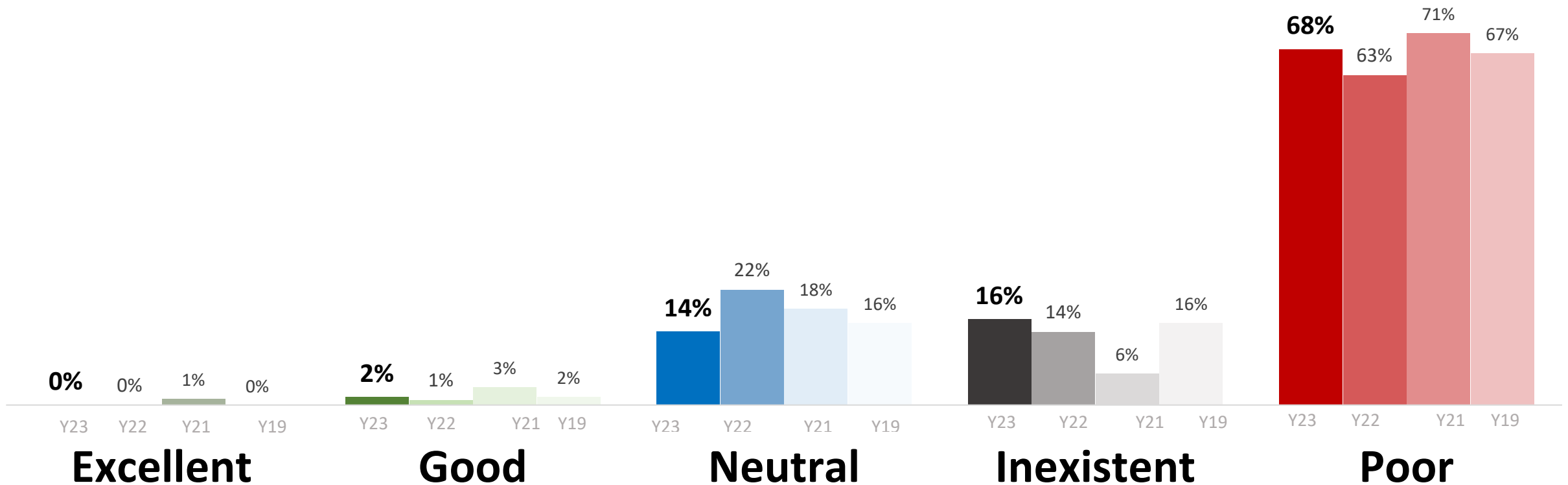
# 5.1 Which tax measures should be implemented to foster taxpayers' voluntary compliance?



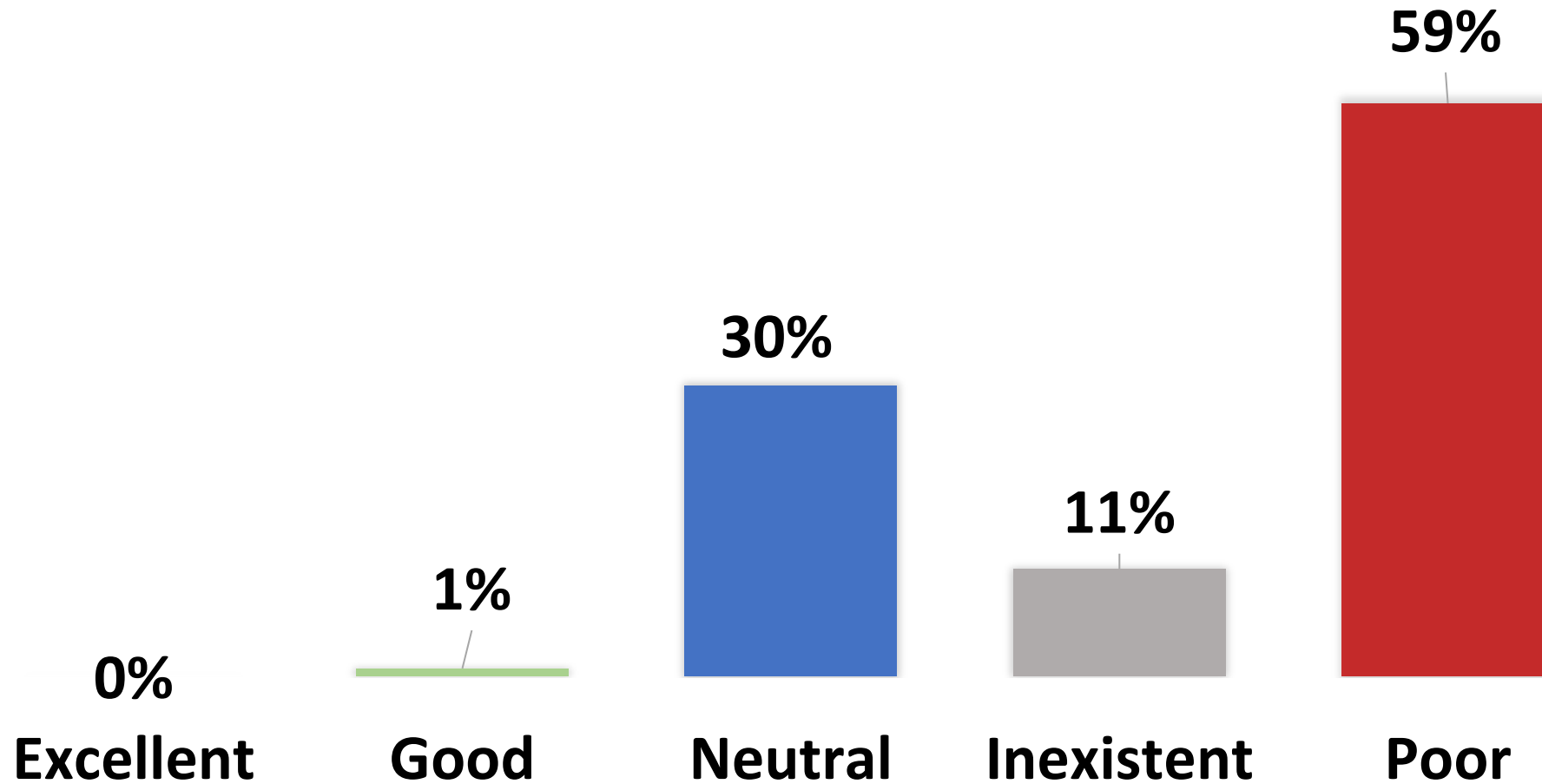
## 6. How would you describe the dialogue between taxpayers and policy makers (mainly the Ministry of Finance) in terms of tax related legislative measures?



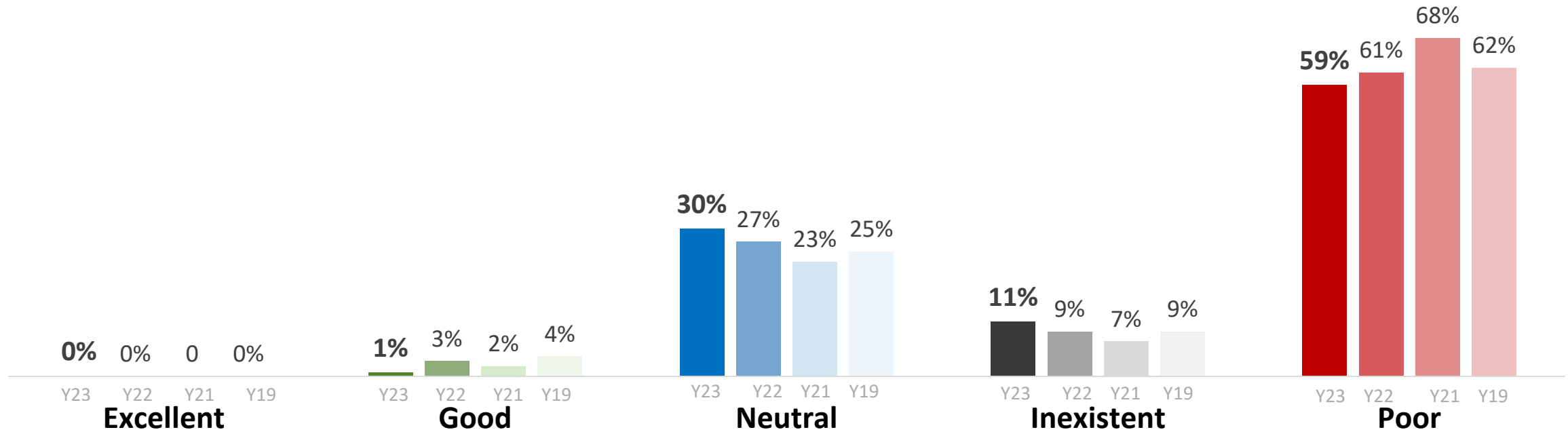
## 6.1 How would you describe the dialogue between taxpayers and policy makers (mainly the Ministry of Finance) in terms of tax related legislative measures?



## 7. What about the communication between taxpayers and ANAF?

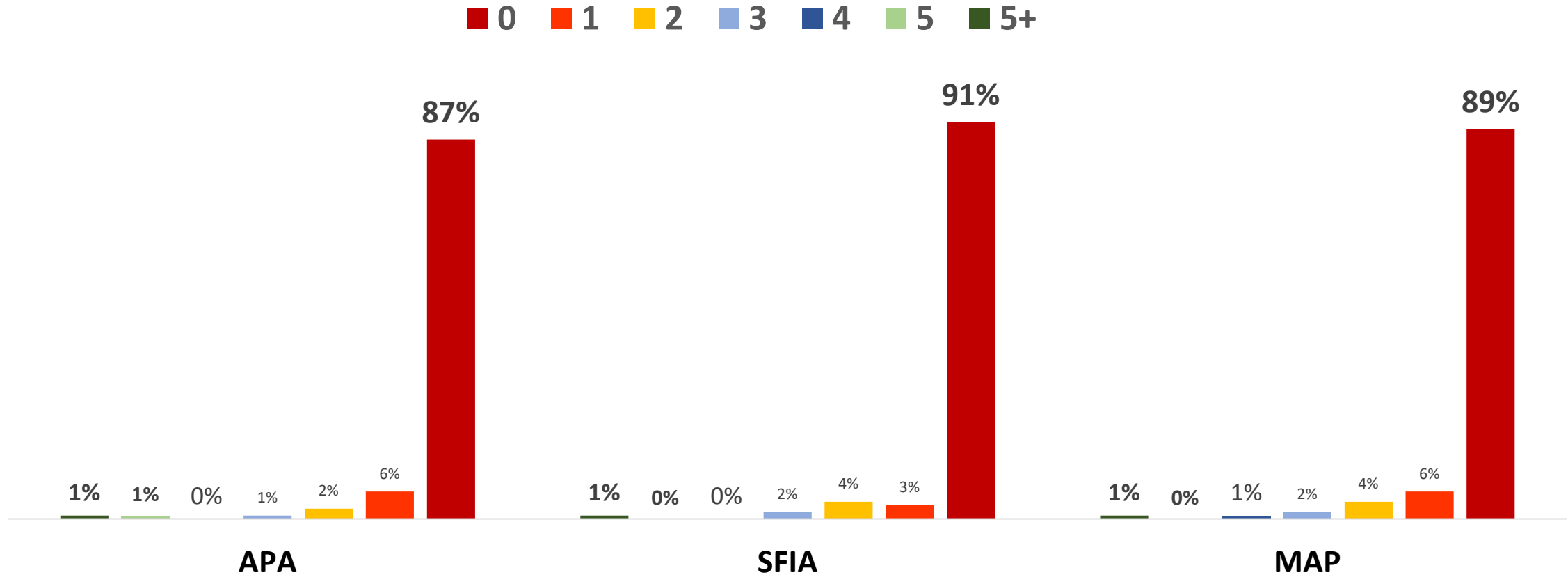


# 7.1. What about the communication between taxpayers and ANAF?

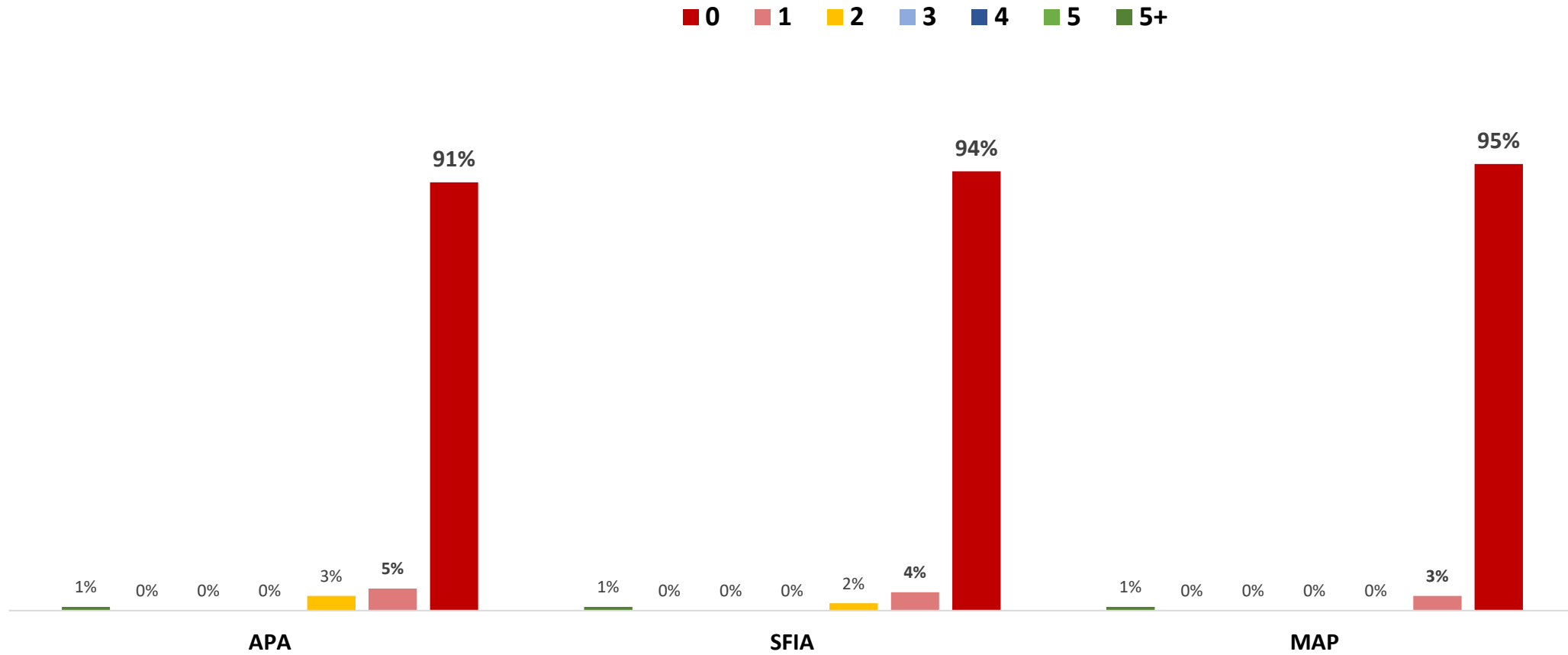




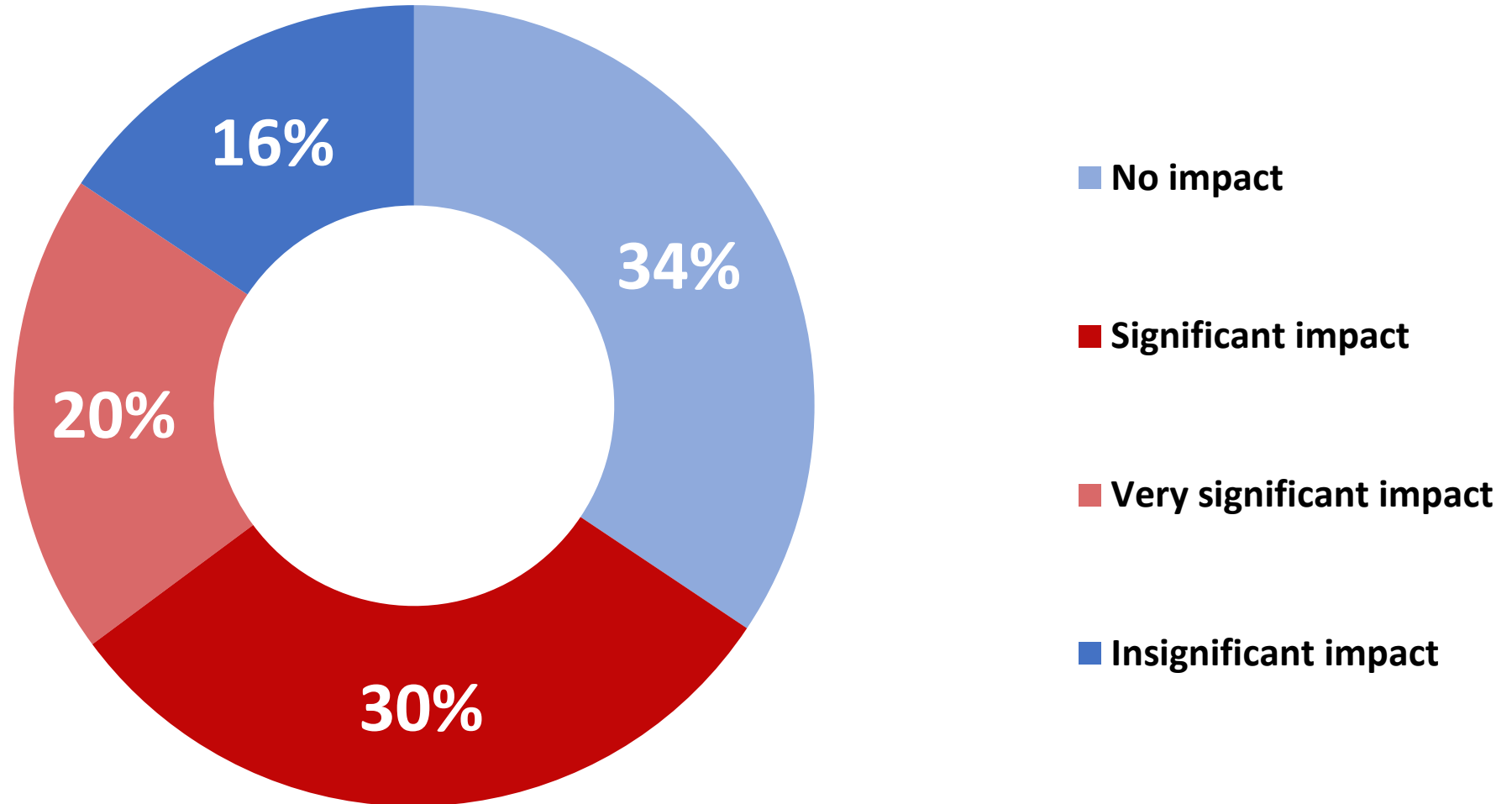
## 8. How many APA/SFIA/MAP instruments have you submitted in 2022?



# 9. For how many APAs/SFIAs/MAPs did you receive a resolution in 2022?



## 10. What would be the estimated impact of the new Minimum Tax on Turnover (0.5%/1%/2%) on your business in 2024?





# Thank you!

AmCham Romania

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