



Tax Alert

Romanian and English

Scăderea cotei de TVA pentru energia termică destinată populației

În data de 13.07.2021, în Monitorul Oficial nr. 693 a fost publicată Legea nr. 196/2021 pentru modificarea și completarea Legii serviciului public de alimentare cu energie termică nr. 325/2006, pentru modificarea alin. (5) al art. 10 din Legea nr. 121/2014 privind eficiența energetică și pentru completarea alin. (3) al art. 291 din Legea nr. 227/2015 privind Codul fiscal

Cota de TVA aferentă furnizării de energie termică destinată populației se reduce de la 19% la 5%.

Măsura va intra în vigoare la 13 ianuarie 2022 (i.e. în termen de 6 luni de la publicarea Legii nr. 196/2021 în Monitorul Oficial).

Decreasing the VAT rate related to the thermal energy for population

On July 13, 2021, in the Official Gazette no. 693, the Law for amending and supplementing the Law on the public heat supply service no. 325/2006, for the amendment of art. 10 paragraph (5) of Law no. 121/2014 on energy efficiency and to complete art. 291 paragraph (3) of Law no. 227/2015 regarding the Fiscal Code

The VAT rate for the supply of thermal energy to the population will decrease from 19% to 5%.

The measure will enter into force on 13 January 2022 (i.e. within 6 months from the publication of Law no. 196/2021 in the Official Gazette).

Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

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Contacts



Edwin Warmerdam
Partner, Head of Tax

edwin.warmerdam@mazars.ro



Bianca Vlad
Partner, Tax

bianca.vlad@mazars.ro

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