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Published in: Romania Real Estate (**FROM-LINK-->!--END-OF-FROM-LINK-->**)
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Article link: [pdf/en/articles/Transfer_of_Real_Estate_Properties.pdf](/web/pdf/en/articles/Transfer_of_Real_Estate_Properties.pdf)
Publisher:

[Eurisko](http://www.eurisko.ro/#)

Lately, the Romanian Fiscal Code suffered numerous amendments, which created certain controversies regarding the taxation modality. In practice, such repeated amendments generated confusion among both taxpayers and the representatives of the public administration. This article is only meant as a brief comparative presentation of the provisions of the Fiscal Code in force as of 1 January 2007 regarding the income obtained from the transfer of real estate properties belonging to the personal patrimony, by comparing them with the provisions preceding the date 1 January 2007. Be advised that with respect to the income obtained from the transfer of real estate ownership from the patrimony of certain legal entities, taxation shall be made according to the tax on global income of such business entity. Thus, by 1 January 2007, according to the provisions of art. 77¹ paragraph (1) corroborated with the provisions of art. 77² paragraph (1), the income obtained from the transfer of the ownership right over whatever type of construction and the land related thereto, which is alienated within maximum 3 years as of its acquiring date inclusively, and the income obtained from the transfer of the ownership right over any kind of land acquired subsequent to 1 January 1990, are taxable by applying a 10% tax rate to the taxable income. Mention should be made that by taxable income obtained from the transfer of real estate properties, it is understood the favorable difference between the alienation value of the real estate properties and their basic (purchase) value. The former legal provisions provided for the following exceptions from abovementioned rule: (i) the contribution in kind to the share capital of the business entities; (ii) the income obtained by alienating the real estate properties acquired further to the re-establishment of the ownership right; (iii) the income obtained further to the alienation of the real estate properties acquired by inheritance or donation between relatives up to the fourth degree inclusively; (iv) the income obtained further to the alienation of the real estate properties acquired based on a real estate exchange. Currently, according to art. 77¹ paragraph (1) letter a), upon any transfer of the ownership right (or dismemberments thereof), by means of inter vivo legal deeds, over whatsoever type of constructions with the lands related thereto and over any kind of land without construction, acquired within maximum 3 years inclusively, the taxpayers owe a tax that is calculated in a different manner, according to the value of the transferred asset. **Read the entire article in the PDF file attached.**