



Dragi colaboratori,

Va informam ca in M. Of. nr. 72/31.01.2020 a fost publicata **Ordonanta nr. 6/2020** pentru modificarea si completarea **Legii nr. 227/2015** privind Codul fiscal, precum si pentru reglementarea unor masuri fiscal-bugetare.

Ordonanta Guvernului nr. 6/2019 privind instituirea unor facilitati fiscale, publicata in Monitorul Oficial al Romaniei, Partea I, nr. 648 din 5 august 2019, cu modificarile si completarile ulterioare, se modifica si se completeaza dupa cum urmeaza:

- In scopul evitarii deschiderii procedurii insolventei, debitorii, persoane juridice de drept public sau privat, cu exceptia institutiilor publice definite potrivit Legii nr. 500/2002 privind finantele publice, cu modificarile si completarile ulterioare, si a unitatilor administrativ-teritoriale, aflati in dificultate financiara si pentru care exista riscul intrarii in insolventa, isi pot restructura obligatiile bugetare principale restante la data de 31 decembrie 2018 si neachitate pana la data emiterii certificatului de atestare fiscala, precum si obligatiile bugetare accesorii. Noua reglementare a eliminat pragul obligatiilor bugetare principale in quantum mai mare sau egal cu un milion lei.

- Sunt introduse noi categorii de debitori:
a) debitorii care pierd esalonarea la plata intrucat disponibilitatile banesti ale acestora,

Dear collaborators,

We inform you that in the Official Gazette no 72/31.01.2020, **Ordinance no 6/2020** was published for the amendment and the completion of **Law no 227/2015** on the Tax Code, as well as for the regulation of some fiscal-budgetary measures.

The Government Ordinance no 6/2019 on the establishment of some tax facilities, published in the Official Gazette of Romania, Part I, no 648 of August 5-th 2019, as amended and supplemented, shall be amended and supplemented as follows:

- In order to avoid insolvency proceedings, debtors, legal entities governed by public or private law, with the exception of public institutions defined in Law no 500/2002 on public finances, as amended and supplemented, and territorial administrative units in financial difficulty and for which there is a risk of insolvency, may restructure their main budgetary obligations outstanding as of December 31-st, 2018 and outstanding until is issued the fiscal certificate, as well as the related budgetary obligations. The new regulation removed the threshold of the main budget obligations of 1 million lei or more.

- New categories of debtors are introduced:
(a) debtors who lose the installment on payment, because their cash resources,



previzionate pe perioada de derulare a esalonarii, nu permit sustinerea acesteia;
b) debitorii care au garantate obligatiile bugetare.

- Debitorul care doreste sa isi restructureze obligatiile bugetare, are obligatia de a notifica organul fiscal competent cu privire la intentia sa in perioada 8 august-31 octombrie 2019, precum si in perioada 1 februarie-31 martie 2020 (in loc de 30.09.2019 cum se mentiona anterior), sub sanctiunea decaderii din dreptul de a mai beneficia de restructurarea obligatiilor bugetare, si se adreseaza unui expert independent in vederea intocmirii unui plan de restructurare si a testului creditorului privat prudent.

- Garantiile constituite de debitori sub forma scrisorii de garantie/politei de asigurare de garantie ori consemnarea de mijloace banesti la o unitate a Trezoreriei Statului urmeaza sa fie valorificate conform Codului de procedura fiscala doar in ipoteza in care planul de restructurare nu prevede modalitatea de valorificare a sumelor de bani sau a bunurilor proprii ale debitorului care au stat la baza emiterii garantiilor.

- Solicitarea de restructurare se poate depune pana la 31 iulie 2020, sub sanctiunea decaderii (in loc de 6 luni de la intrarea in vigoare a OG nr. 6/2019 adica 08.02.2020).

- Pentru debitorii care la data intrarii in vigoare a prezentei ordonante se afla intr-o procedura de cercetare sau investigatie a Comisiei Europene din punctul de vedere al compatibilitatii cu legislatia in domeniul

forecast over the period of the separation, do not allow for support;

(b) the debtors who have secured the budgetary obligations.

- The Debtor wishing to restructure his budgetary obligations is required to notify the competent tax authority of his intention between August 8-th and October 31-st, 2019 and between February 1-st and March 31-st, 2020 (instead of September 30, 2019 as previously maintained), under the penalty of loss of entitlement to benefit from the restructuring of budgetary liabilities, and is addressed to an independant expert with a view to drawing up a restructuring plan and prudent private creditor test.

- The guarantees given by the debtors in the form of the guarantee letter/guarantee policy or cash deposit with a State Treasury unit are to be recovered under the Tax Procedure Code only if the restructuring plan does not provide for the method of recovering the amounts of the guarantee money or own assets of the debtor who were the basis for issuing the security.

- The request for restructuring may be submitted by July 31-st, 2020 under the penalty of disqualification (instead of six months after the entry into force of the Government Ordinance no 6/2019 meaning February 8-th, 2020).

- For debtors who, at the date of entry into force of this ordinance, are in a procedure of investigation or investigation of the European Commission from the point of view of compatibility with the law in the field of state

ajutorului de stat, cererea de restructurare poate fi depusa in termen de 6 luni de la data agrearii modului de acordare a facilitatii fiscale de catre Comisia Europeana. Ordonanta Guvernului nr. 6/2020 a intrat in vigoare la data de 03.02.2020.

aid, the request for restructuring can be submitted within 6 months from the date of approval of the way of granting the fiscal facility by the European Commission. Government Ordinance no 6/2020 entered into force on February 3-rd, 2020.

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