

TAX ALERT NO. 8/2020



Dragi colaboratori,

Dorim sa va prezentam masurile pe care Agentia Nationala de Administrare Fiscala si Ministerul Finantelor Publice le-au adoptat pentru a veni in sprijinul mediului de afaceri.

Redam mai jos cele 2 comunicate de presa:

1. Comunicat de presa al Agentiei Nationale de Administrare Fiscala – 16.03.2020

In aceasta perioada, avand in vedere contextul economic dificil cauzat de raspandirea infectiei cu virusul COVID – 19, Agentia Nationala de Administrare Fiscala a pregatit o serie de masuri pentru sprijinirea mediului de afaceri, cele mai importante fiind:

- suspendarea sau, dupa caz, neinceperea executarii silite a creantelor bugetare; In acest sens, nu se mai emit somatii, popriri asupra disponibilitatilor banesti si a veniturilor urmaribile si nu vor mai fi instituite sechestre asupra bunurilor. Exceptie fac sumele provenite din hotararile judecatoresti pronuntate in materie penala.
- rambursarea TVA, in cursul lunii martie, pentru toate deconturile solutionate si pentru care s-au emis decizii de rambursare la zi;
- implementarea unui nou mecanism de rambursare a TVA, care vizeaza solutionarea cu celeritate a deconturilor, incepand cu data de 1 aprilie 2020;

Dear collaborators,

We would like to present to you the measures that National Agency for Tax Administration and the Ministry of Public Finance have adopted to support the business environment.

We reproduce below the 2 press releases:

1. National Agency for Tax Administration's press release – March, 16th, 2020

During this period, given the difficult economic context caused by the spread of the infection with COVID-19 virus, National Agency for Tax Administration has prepared a number of measures to support the business environment, the most important being:

- suspension or, where appropriate, the non-enforcement of budgetary claims; In this respect, no more orders are issued, there are no more summonses, garnishments on the money availability and the follow-up incomes will be issued and no seizures will be instituted on the goods. The sums deriving from judicial decisions in criminal matters shall be excluded.
- refund of VAT in the course of March on all the cleared deaccounts and for which up-to-date refund decisions have been issued;
- implementation of a new VAT



- suspendarea actiunilor de control fiscal (a inspectiilor fiscale, a controalelor antifrauda) cu exceptia verificarilor ce pot fi efectuate de la distanta, precum si a cazurilor de evaziune fiscala, acolo unde sunt indicii in acest sens;
- suspendarea actiunilor antifrauda privind Filtru II si a activitatilor specifice din Punctele de Trecere a Frontierei cu Ungaria si Bulgaria. Masurile vor fi aplicate atat in perioada in care in Romania este declarata stare de urgenta, cat si pentru o perioada de 30 de zile de la incetarea acestei stari.

Totodata, se amana termenul de depunere a declaratiilor fiscale de la 25 martie 2020, pana la data de 25 aprilie 2020.

Sursa: www.anaf.ro

2. Comunicat de presa al Ministerului Finatelor Publice – 13.03.2020

Pentru a veni in sprijinul contribuabililor, in contextul riscului de raspandire a epidemiei cu COVID-19, se proroga primul termen de plata a impozitului pe cladiri, a impozitului pe teren, respectiv a impozitului pe mijloacele de transport, aferente acestui an de la 31 martie 2020 la 30 iunie 2020.

De asemenea, pentru anul 2020, contribuabilii care achita integral, pana la 30 iunie 2020, impozitul pe cladiri, impozitul pe teren, respectiv impozitul pe mijloacele de transport beneficiaza de bonificatia stabilita de Consiliul Local. Aceste modificari urmeaza sa fie

reimbursement mechanism, aimed at speedily settling the payments, starting with April 1-st, 2020;

- suspension of tax control actions (tax inspections, anti-fraud controls) except for checks that can be carried out at a distance and tax evasion, where indications are given;
- suspension of anti-fraud actions concerning filter II and specific activities at border crossing points with Hungary and Bulgaria.

The measures will be implemented both during the period when Romania is declared as a state of emergency and for a period of 30 days after the end of this state.

At the same time, the deadline for submitting tax returns is postponed from March 25-th, 2020 to April 25-th, 2020.

Source: www.anaf.ro

2. Press release of Ministry of Public Finance – March 13-th, 2020

In order to assist taxpayers, in the context of the risk of spreading the epidemic with COVID-19, the first deadline for payment of building tax and land tax is extended, namely of the means of transport tax relating to this year from March 31st, 2020 to June 30-th, 2020.

Also, for the year 2020, the taxpayers who fully pay, until June 30-th, 2020, the tax on buildings, the tax on the land, respectively the tax on the means of transportation benefit from the bonus established by the Local Council.

These amendments are to be regulated by



reglementate prin ordonanta de urgenta in
prima sedinta de guvern.

Sursa: www.mfinante.gov.ro

emergency ordinance during the first
government meeting.

Source: www.mfinante.gov.ro

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