



Acte adoptate

Ordonanta nr. 5/28.01.2020 a Guvernului Romaniei, publicata in M. Of. nr.68 /31.01.2020 pentru modificarea si completarea Legii nr. 207/2015 privind Codul de procedura fiscala.

Prezenta Ordonanta transpune prevederile Directivei (UE) 2018/822 a Consiliului din 25 mai 2018 de modificare a Directivei 2011/16/UE in ceea ce priveste schimbul automat obligatoriu de informatii in domeniul fiscal cu privire la modalitatile transfrontaliere care fac obiectul raportarii, publicata in Jurnalul Oficial al Uniunii Europene, seria L, nr. 139 din 5 iunie 2018.

Se retin urmatoarele aspecte:

Se modifica denumirea art. 164 din Codul de procedura fiscala astfel incat va avea urmatorul cuprins "Dispozitii privind corectarea erorilor din documentele de plata";

Sunt aduse modificari la capitolul privind stingerea creantelor fiscale prin executare silita.

De asemenea sunt aduse modificari si capitolului privind aspectele fiscale internationale astfel incat sunt definiti termenii utilizati in cadrul cooperarii administrative in domeniul fiscal.

Ordonanta nr. 6/2020 a Guvernului Romaniei pentru modificarea si completarea Legii nr. 227/2015 privind Codul fiscal, precum si pentru reglementarea unor masuri

Adopted documents

Ordinance no. 5/28.01.2020 of the Romanian Government, published in the Official Gazette no 68/31.01.2020 for the amendment and completion of Law no 207/2015 on the Tax Procedure Code.

This Ordinance transposes the provisions of Council Directive (EU) 2018/822 of May 25 -th, 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation on Reportable cross-border arrangements, published in the Official Journal of the European Union, L series, no 139 of June 5-th 2018.

Shall be retained the following:

Article 164 of the Tax Procedure Code shall be amended so that it shall have the following content: 'Provisions for the correction of errors in payment documents`.

Changes are made to the chapter on settling tax claims by forced execution.

Amendments are also made to the chapter on international tax matters so that the terms used in the framework of administrative cooperation in the taxation area are defined.

Ordinance no 6/2020 of the Romanian Government for the amendment and the completion of Law no 227/2015 on the Tax Code, as well as for the regulation of some



fiscal-bugetare, publicata in M. Of. nr. 72/31.01.2020.

Prin Ordonanta nr. 6/2020 sunt introduse noi categorii de debitori:

- a) debitorii care pierd esalonarea la plata intrucat disponibilitatile banesti ale acestora, previzionate pe perioada de derulare a esalonarii, nu permit sustinerea acesteia;
- b) debitorii care au garantate obligatiile bugetare.

Important de retinut este ca 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.

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fiscal-budgetary measures was published in the Official Gazette no 72/31.01.2020

New categories of debtors are introduced by Ordinance no 6/2020:

- (a) debtors who lose the installment on payment, because their cash resources, forecast over the period of the separation, do not allow for support;
- (b) the debtors who have secured the budgetary obligations.

It is important to remember that 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.

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