



Stimati colaboratori,

Va informam ca 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, aduce urmatoarele modificari:

### **Raspunderea solidara**

Au fost introduse doua noi situatii in care tertul poprit raspunde solidar cu debitorul, in limita sumelor sustrate indisponibilizarii, astfel:

Institutiile de credit transmit organului fiscal central suma disponibila de plata si nu deconteaza sumele din documentele de plata primite, și nici nu accepta alte plati din conturile acestora până la realizarea platii efective.

Institutiile de credit efectueaza plata sumelor indisponibilizate in contul special deschis la Trezoreria Operativa Centrala. Plata se face indicand numarul de evidenta a platii, in termenul stabilit prin ordin al Ministrului Finantelor Publice. In situatia in care numarul de evidenta a platii este completat eronat, suma se restituie institutiei de credit de catre Trezoreria Operativa Centrala.

### **Dispozitii privind corectarea erorilor din documentele de plata**

Modificari aduse articolului 164 referitor la corectarea erorilor din documentele de plata intocmite de debitori, dupa cum urmeaza :

Dear collaborators,

We inform you that 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, makes the following changes:

### **Joint liability**

Two new situations have been placed where the third party responsible jointly with the debtor, within the limit of the amounts withheld, as follows:

Credit institutions shall transmit to the central tax authority the amount available for payment and shall not settle the amounts from the payment documents received, nor shall they accept any other payments from their accounts until the actual payment is made.

The credit institutions make the payment of the unavailable amounts in the special account opened at the Central Operational Treasury. The payment is made indicating the payment record number, within the term established by order of the Minister of Public Finance. If the payment record number is incorrectly filled in, the amount is returned to the credit institution by the Central Operational Treasury.

### **Provisions regarding the correction of errors from payment documents**

Amendments to Article 164 relating to the correction of errors in payment documents drawn up by debtors as follows:



In situatia in care tertii popriti efectueaza plata obligatiilor fiscale intr-un cont bugetar eronat, organul fiscal competent efectueaza indreptarea erorilor din documentele de plata intocmite.

Indreptarea erorilor generate de catre operatorii sistemului de decontare bancara se realizeaza din oficiu sau dupa caz la solicitarea institutiei de credit .

## Somatia

Articolul 230 aliniatul 5) se modifica astfel:

Pentru debitorii ce au de incasat sume certe , lichide si exigibile de la autoritati sau institutii publice, executarea silita se continua prin poprirea acestor sume chiar daca ulterior comunicarii somatiei se depune la organul fiscal un document eliberat de autoritatea sau insitutia publica respectiva prin care se certifica ca sumele sunt certe , lichide si exigibile .

In situatia in care un debitor la buget este supus unor masuri de executare silita, iar acesta are de incasat sume certe lichide și exigibile de la autoritati sau institutii publice , suma executata silit se actualizeaza tinând cont de aceste sume.

### Executarea silita a sumelor ce se cuvin debitorilor

Tertul poprit este obligat sa platesca suma cuvenita organului fiscal, in contul indicat de acesta, in termen de **3 zile lucratoare** de la data infiintarii popriirii sau de la data la care creanta devine exigibila.

Termenul de **3 zile lucratoare** se aplica si pentru institutiile de credit ce au obligatia sa platesca sumele indisponibilizate in contul indicat de organul de executare silita.

In case the third parties pay the tax obligations in an wrong budget account, the competent fiscal authority makes the correction of the errors in the payment documents drawn up.

Errors caused by the operators of the banking settlement system shall be corrected on its own initiative or, as the case may be, at the request of the credit institution.

## Injunction

Article 230 paragraph 5) is modified as follows:

For debtors who have to collect certain, liquid and payable amounts from public authorities or institutions, enforcement shall be continued by deducting these amounts even if, after notification of the injunction, a document issued by that authority or public agency certifying that the amounts are certain, liquid and payable shall be deposited with the tax authority.

If a budget debtor is subject to levy of execution and the debtor has to receive certain amounts of money that are liquid and payable from public authorities or institutions, the amount of the enforced shall be updated in the light of those amounts.

### Forced execution of debtors' amounts

A third party shall be required to pay the amount due the tax authority in the account indicated by it, within **3 working days** of the date on which the claim is made or from the date on which the claim becomes due.

The period of **3 working days** shall also apply to credit institutions under an obligation to pay the frozen amounts in the account indicated by the enforcement body.

Incalcarea prevederilor referitoare la executarea silita a sumelor ce se cuvin debitorilor efectuate in cazul tertului poprit atrage nulitatea oricarei plati.

Ordonanta reglementeaza și modul de comunicare automata a informatiilor de catre autoritatea fiscala și procedurile pe care le vor urma societatile transfrontaliere in declararea la unor tranzactii transfrontaliere.

**Contact:**

Florentina Șușnea  
Managing Partner  
[florentina.susnea@pkffinconta.ro](mailto:florentina.susnea@pkffinconta.ro)

Failure to comply with the requirements relating to the forced execution of sums due to debtors in the case of a third party may result in the nullity of any payment.

The Ordinance also regulates the automatic communication of information by the tax authority and the procedures that cross-border companies will follow in declaring cross-border transactions.

Maria Popa  
Tax Manager  
[maria.popa@pkffinconta.ro](mailto:maria.popa@pkffinconta.ro)

