



Stimati colaboratori,

Va informam ca Ordonanta de Urgenta a Guvernului nr. 29/18.03.2020 privind unele masuri economice si fiscal-bugetare, a fost publicata in M. Of. nr. 230/21.03.2020. Redam mai jos cateva masuri fiscale de interes:

- **Conform art. V din Ordonanta de Urgenta nr. 29/2020 privind unele masuri economice si fiscal-bugetare se amana 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.**

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.

- **Conform Art. VIII din OUG nr. 29/2020 privind unele masuri economice si fiscal-bugetare, contribuabilii care aplica sistemul de declarare si plata a impozitului pe profit anual, cu plati anticipate efectuate trimestrial, pot efectua platile anticipate trimestriale pentru anul 2020, la nivelul sumei rezultate din calculul impozitului pe profit trimestrial curent. Modul de calcul se pastreaza pentru toate trimestrele anului fiscal 2020. Aceasta reprezinta o derogare de**

Dear collaborators,

We inform you that the Government Emergency Ordinance no. 29/18.03.2020 on some economic and fiscal-budgetary measures was published in the Official Gazette no. 230/21.03.2020.

Here are some tax measures of interest:

- **According to art. V of the Emergency Ordinance no. 29/2020 regarding some economic and fiscal-budgetary measures, the first payment term of the building tax, the land tax, and the tax on the means of transport, postponed this year from March 31, 2020 to June 30, 2020 is postponed.**

For the year 2020, taxpayers who pay in full, until June 30, 2020, the building tax, the land tax, and the tax on the means of transport, respectively, benefit from the bonus established by the Local Council.

- **According to Article VIII of GEO no. 29/2020 regarding some economic and fiscal-budgetary measures, the taxpayers applying the system of declaration and payment of the annual profit tax, with advance payments made quarterly, can make the quarterly advance payments for 2020, at the level resulting from the calculation of the profit tax quarterly current. The calculation method is kept for all quarters of fiscal year 2020. This represents a derogation from the provisions of**



la prevederile art. 41 alin. (8) din Legea nr. 227/2015 privind Codul fiscal, cu modificarile si completarile ulterioare,

Pentru contribuabilii prevazuti la art. 16 alin. (5) din Codul fiscal (cei care au anul fiscal diferit de anul calendaristic), derogarea de mai sus se aplica pentru platile anticipate datorate pentru trimestrele ramase din anul modificat care se încheie în anul 2020, precum si pentru calculul celor care sunt aferente trimestrelor din anul fiscal modificat care începe în anul 2020 si sunt cuprinse în anul calendaristic 2020.

- Conform Art. XI din OUG nr. 29/2020 privind unele masuri economice si fiscal-bugetare, pe durata starii de urgenta instituite prin Decretul nr. 195/2020 privind instituirea starii de urgenta pe teritoriul Romaniei **se suspenda depunerea declaratiei privind beneficiarul real.**

Termenul de depunere a declaratiei privind beneficiarul real, prevazut de art. 56 alin. (4) si 62 alin. (1) din Legea nr. 129/2019 pentru prevenirea si combaterea spalarii banilor si finantarii terorismului, precum si pentru modificarea si completarea unor acte normative se prelungeste cu 3 luni, de la data încetarii starii de urgenta.

art. 41 paragraph (8) of Law no. 227/2015 regarding the Fiscal Code, as subsequently amended and supplemented,

For the taxpayers referred to in art. 16 paragraph (5) of the Fiscal Code (those who have the tax year other than the calendar year), the above derogation applies to the advance payments due for the remaining quarters of the modified year ending in 2020, as well as for the calculation of those related to the quarters of the modified fiscal year beginning in 2020 and are included in the calendar year 2020.

- According to Art. XI of GEO no. 29/2020 regarding some economic and fiscal-budgetary measures, during the state of emergency established by Decree no. 195/2020 regarding the establishment of the state of emergency on the Romanian territory, **the declaration regarding the real beneficiary is suspended.**

The deadline for submitting the declaration regarding the real beneficiary, provided by art. 56 paragraph (4) and 62 para. (1) of Law no. 129/2019 for the prevention and combating of money laundering and terrorist financing, as well as for the modification and completion of some normative acts, is extended by 3 months, from the date of cessation of the state of emergency.



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