



Stimati colaboratori,

Va prezentam mai jos doua comunicate de presa ale Ministerului Finantelor Publice din data de 26.03.2020.

Redam textul integral al acestora:

- 1. Firmele care platesc anticipat impozitul pe profit vor primi bonificatie de 5% sau 10%.
Bonificatie de 10% si pentru microintreprinderi.**

Contribuabilii platitori de impozit pe profit, indiferent de sistemul de declarare si plata, care platesc impozitul datorat pentru trimestrul I al anului 2020, respectiv pentru plata anticipata aferenta aceluiasi trimestru, pana la termenul scadent de 25 aprilie 2020 inclusiv, beneficiaza de o bonificatie de 5% sau 10%, calculata asupra impozitului pe profit datorat.

Pentru plata impozitului pe veniturile microintreprinderilor aferent trimestrului I al anului 2020, pana la data de 25 aprilie 2020

Dear collaborators,

We present you below two press releases of the Ministry of Public Finance from March 26-th, 2020.

We reproduce their content integrally:

- 1. Companies that pay the profit tax early will receive a 5% or 10% bonus. Bonus of 10% for micro enterprises, too.**

Income tax payers, regardless of the declaration and payment system, who pay the tax due for the first quarter of 2020, respectively, for advance payment relating to the same quarter, by the deadline of April 25-th, 2020 inclusive, receive a 5 % or 10 % bonus, calculated on the profit tax due.

For payment of the tax on income of micro-enterprises for the first quarter of 2020, up to and including April 25-th, 2020, taxpayers



inclusiv, contribuabilii beneficiaza de o bonificatie de 10% calculata asupra impozitului datorat pentru trimestrul respectiv.

Marii contribuabili vor avea o bonificatie de 5%, in timp ce contribuabilii mici si mijlocii vor beneficia de o reducere a impozitului datorat cu 10%.

Prevederile se aplica in mod corespunzator si pentru contribuabilii care au optat pentru un an fiscal diferit de anul calendaristic, daca platesc impozitul datorat pentru trimestrul/plata anticipata trimestriala pana la termenul scadent cuprins in perioada 25 aprilie-25 iunie 2020.

Bonificatiile se vor aplica si pentru companiile de turism si de alimentatie publica, privind impozitul specific unor activitati, pentru impozitul pe profit aferent trimestrului I al anului 2020.

Contribuabilii determina impozitul pe profit/impozitul pe veniturile microintreprinderilor, de plata, prin scaderea din impozitul datorat a bonificatiei calculata potrivit act normativ aprobat.

Pentru platitorii de impozit pe profit, bonificatia calculata potrivit actului normativ

benefit from a 10% discount calculated on the tax due for the respective quarter.

Big taxpayers will have a 5% bonus, while small and medium-sized taxpayers will benefit from a 10% tax reduction.

The provisions shall also apply accordingly to taxpayers who have opted for a tax year other than the calendar year, if they pay the tax due for the quarter/advance payment on a quarterly basis by the due date from April 25-th to June 25-th, 2020.

The bonuses will also apply to tourism and food companies, regarding the activity-specific tax, for the income tax for the first quarter of 2020.

The taxpayers determine the tax on profit / tax on the income of micro-enterprises, by payment, by deducting from the tax due the allowance calculated according to the approved normative act.

For the taxpayers of profit tax, the bonus calculated according to the approved



aprobat, se inscrie in mod distinct in declaratia anuala de impozit pe profit.

2. Scutiri de taxe vamale si TVA pentru importurile destinate prevenirii si combaterii COVID-19

Ministerul Finantelor Publice a solicitat Comisiei Europene autorizarea pentru a putea aplica scutiri de taxe vamale si TVA pentru importurile destinate prevenirii si combaterii raspandirii coronavirusului COVID-19.

Scutirea de taxe vamale si TVA va fi acordata pentru importurile de echipamente de protectie, alte dispozitive sau echipamente medicale, medicamente, efectuate de catre organizatii de stat, de organizatii caritabile sau filantropice, aprobate de autoritatile competente, sau de agentii/organizatii pentru ajutor in caz de dezastre.

Bunurile importate vor fi distribuite/puse la dispozitie gratuit victimelor dezastrelor, ori pentru satisfacerea nevoilor legate de prevenirea, limitarea si combaterea raspandirii focarului COVID-19.

normative act, is distinctly included in the annual income tax declaration.

2. Exemption from customs duties and VAT on imports intended to prevent and combat COVID-19

The Ministry of Public Finance has requested authorization from the European Commission to apply exemptions from customs duties and VAT for imports intended to prevent and combat the spread of COVID-19 coronavirus.

The exemption from customs duties and VAT will be granted for imports of protective equipment, other medical devices or equipment, medicinal products, carried out by state organizations, charities or philanthropic organizations, approved by the competent authorities, or disaster relief agencies/organizations.

Imported goods will be distributed/made available free of charge to disaster victims or to meet prevention needs, limiting and combating the spread of the outbreak of COVID-19.



Comisia Europeana urmeaza sa emita decizia de aprobare la finalul acestei saptamani.

Sursa: <https://www.mfinante.gov.ro/>

Asteptam publicarea acestor masuri si in Monitorul Oficial.

The European Commission is expected to issue its approval decision later this week.

Source: <https://www.mfinante.gov.ro/>

We are waiting for these measures to be published in the Official Gazette as well.

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