



Stimati colaboratori,

Ordonanta de Urgenta a Guvernului nr. 33/26.03.2020 („Ordonanta”) privind unele masuri fiscale si modificarea unor acte normative a fost publicata in M. Of. nr. 260/30.03.2020 si cuprinde urmatoarele modificari fiscale:

1. Contribuabilii platitori de impozit pe profit 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 calculata asupra impozitului pe profit datorat:

- a) 5% pentru contribuabilii mari;
- b) 10% pentru contribuabilii mijlocii;
- c) 10% pentru ceilalti contribuabili care nu se incadreaza la lit. a) si b).

2. Contribuabilii care au optat pentru un exercitiu financiar diferit de anul calendaristic beneficiaza de bonificatie daca platesc impozitul datorat pentru trimestrul/plata anticipata trimestriala pana la termenul scadent cuprins in perioada 25 aprilie-25 iunie 2020.

3. Beneficiaza de bonificatie si contribuabilii care intra sub incidenta Legii nr. 170/2016 privind impozitul specific unor activitati, pentru impozitul pe profit aferent trimestrului I al anului 2020, determinat pentru activitatile desfasurate, altele decat cele corespunzatoare codurilor CAEN

Dear collaborators,

Government Emergency Ordinance no. 33/26.03.2020 (‘Ordinance’) on certain fiscal measures and the modification of some normative acts was published in the Official Gazette no. 260/30.03.2020, and includes the following tax changes:

1. Corporate tax payers who pay the tax due for the first quarter of 2020, respectively for the early payment of the same quarter, up to and including April 25-th, 2020, shall benefit from a bonus calculated on the corporate tax due:

- a) 5% for big taxpayers;
- b) 10% for medium-sized taxpayers;
- c) 10 % for other taxpayers not falling under (a) and (b).

2. Taxpayers who have opted for a financial year other than the calendar year shall benefit from the bonus if they pay the tax due for the quarter/early payment on a quarterly basis by the due date from April 25th to 25th June 2020.

3. The taxpayers who benefit from the Law no. 170/2016 on activity-specific tax are also entitled to the bonus on income tax for the first quarter of 2020 determined for the activities carried out, other than those corresponding to the CAEN codes prescribed by law.

prevazute de lege.

4. Contribuabilii beneficiaza de o bonificatie de 10% calculata asupra impozitului datorat, pentru plata impozitului pe veniturile microintreprinderilor aferent trimestrului I al anului 2020, pana la data de 25 aprilie 2020 inclusiv.

Contribuabilii mentionati la pct. 1-4 determina impozitul pe profit/impozitul pe veniturile microintreprinderilor de plata prin scaderea din impozitul datorat a bonificatiei calculate potrivit prezentului articol.

Pentru contribuabilii platitorii de impozit pe profit, bonificatia se va inscrie distinct in declaratia anuala de impozit pe profit aferenta anului 2020.

5. Persoanele inregistrate in scopuri de TVA nu vor efectua plata TVA-ului la organele vamale daca importa medicamente, echipamente de protectie, alte dispozitive sau echipamente medicale si materiale sanitare care pot fi utilizate in prevenirea, limitarea, tratarea si combaterea COVID-19. Lista completa a bunurilor este cuprinsa in anexa care face parte integranta din OUG 33/2020.

Masura este valabila pe durata starii de urgenta decretate prin Decret nr. 195/2020 si urmatoarele 30 de zile calendaristice de la incetarea starii de urgenta.

Taxa aferenta acestor importuri realizate in cursul perioadei fiscale se evidentiaza de catre importatori atat ca taxa colectata, cat si ca taxa deductibila, in conformitate cu dispozitiile Codului Fiscal.

4. Taxpayers shall benefit from a 10% bonus calculated on the tax due, for payment of the income tax on micro-enterprises for the first quarter of 2020, until and including April 25th 2020.

The taxpayers referred to in points 1 to 4 shall determine the profit tax/income tax of the payment micro enterprises by subtracting from the tax due of the bonus calculated in accordance with this article.

For taxpayers paying profit tax, the bonus will be distinctly included in the annual tax return for 2020.

5. Persons registered for VAT purposes will not pay VAT to customs authorities if they import medicinal products, protective equipment, other medical devices or equipment and health materials that can be used in the prevention, limitation, treatment and fight against COVID-19. The complete list of goods is contained in the Annex which forms an integral part of the GEO 33/2020.

The measure is valid for the duration of the emergency state decreed by Decree no. 195/2020 and 30 calendar days after the end of the state of emergency.

The tax related to these imports made during the fiscal period shall be evidenced by the importers both as the collected tax and as the deductible tax in accordance with the provisions of the Tax Code.



6. Fata de cele mentionate la pct. 1-5, la art. 3 din Ordonanta se precizeaza ca, diminuarea veniturilor sau a incasarilor cu minimum 25% in luna martie 2020 prin raportare la media lunilor ianuarie si februarie 2020 sau intreruperea partiala sau totala a activitatii ca efect al deciziilor emise de autoritatile publice competente pe perioada starii de urgenta decretate, se constata prin certificatul pentru situatii de urgenta.

Acesta este emis potrivit metodologiei aprobate prin ordin al ministrului economiei, energiei si mediului de afaceri respectiv, prin Ordinul nr. 791/2020.

Certificatul pentru situatii de urgenta este utilizat de catre operatorii economici in relatiile cu institutiile publice pentru obtinerea, in conditiile legii, de facilitati de creditare, masuri de sprijin ori in relatiile comerciale, ca urmare a impactului economic, financiar si social asupra activitatii acestora, determinat de raspandirea coronavirusului SARS-CoV-2, cum ar fi amanarea la plata pentru serviciile de utilitati, invocarea de forta majora (doar pentru IMM-uri), astfel cum sunt prevederile OUG nr. 29/2020 privind unele masuri economice si fiscal-bugetare, cat si ale OUG 37/2020, privind acordarea unor facilități pentru creditele acordate de instituții de credit și instituții financiare nebancale anumitor categorii de debitori.

6. In addition to those referred to in points 1 to 5, article 3 of the Ordinance states that, a reduction in revenue or incomes by at least 25 % in March 2020 by reference to the average of January and February 2020 or partial or total discontinuation of activity as a result of decisions issued by the competent public authorities during the decreed state of emergency, it shall be established by the certificate for emergency situations.

This certificate is issued in accordance with the methodology approved by order of the Minister for Economic Affairs, Energy and Business Environment respectively, by Order no. 791/2020.

The certificate of emergency situations is used by economic operators in their relations with public institutions to obtain, under the law, credit facilities, support measures or in commercial relations, as a result of the economic, financial and social impact on their activity, caused by the spread of the coronavirus SAR-CoV-2, such as the postponement of payment for utilities, the invocation of force majeure (only for SMEs), such as the provisions of the GEO no. 29/2020 on certain economic and fiscal measures, as well as of GEO 37/2020, on the granting of facilities for loans granted by credit institutions and non-bank financial institutions to certain categories of debtors.

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