



Stimati colaboratori,

Conform art. XI din OUG nr. 48/2020 privind unele masuri financiar-fiscale, publicata in Monitorul Oficial nr. 319/16.04.2020, **pe perioada starii de urgenta si timp de 30 de zile de la data incetarii starii de urgenta, taxa pe valoarea adaugata solicitata la rambursare prin deconturile cu suma negativa de taxa pe valoarea adaugata cu optiune de rambursare, depuse in cadrul termenului legal de depunere, se ramburseaza cu efectuarea, ulterior, a inspectiei fiscale.**

Aceste prevederi nu se aplica:

a) deconturilor cu suma negativa de taxa pe valoarea adaugata cu optiune de rambursare pentru care, pana la data 16.04.2020, a fost inceputa inspectia fiscala in vederea solutionarii acestora;

b) deconturilor cu sume negative de TVA cu optiune de rambursare, depuse de contribuabilii mari si de contribuabilii mijlocii, care se solutioneaza dupa efectuarea inspectiei fiscale anticipate, in cazul in care:

(i) contribuabilul are inscrise in cazierul fiscal fapte care sunt sanctionate ca infractiuni;

(ii) organul fiscal central, pe baza informatiilor detinute, constata ca exista riscul unei rambursari necuvenite;

(iii) pentru contribuabilul respectiv a fost declansata procedura de lichidare voluntara sau a fost deschisa procedura de insolventa, cu exceptia celor pentru care s-a confirmat un plan de reorganizare, in conditiile legii speciale;

c) deconturilor cu sume negative de TVA cu optiune de rambursare, depuse de alti

Dear collaborators,

According to art. XI of GEO no. 48/2020 regarding some financial-fiscal measures, published in the Official Gazette no.319/16.04.2020, **during the period of the state of emergency and for 30 days** from the date of the termination of the state of emergency, **the value added tax requested for reimbursement** through the discounts with the negative amount of value added tax with the option of repayment, submitted within the legal deadline for submission, **it is reimbursed with the subsequent fiscal inspection.**

These provisions do not apply:

a) to the settlements with the negative amount of value added tax with reimbursement option for which, until 16.04.2020, the fiscal inspection was started in order to solve them;

b) to the refunds with negative amounts of VAT with the option of repayment, deposited by the big taxpayers and by the medium taxpayers, which is solved after the anticipated fiscal inspection, if:

(i) the taxpayer has in the tax record facts that are sanctioned as criminal offence;

(ii) the central fiscal body, based on the information held, ascertains that there is the risk of an undue repayment;

(iii) for the respective taxpayer, the voluntary liquidation procedure was initiated or the insolvency procedure was opened, except for those for which a reorganization plan was confirmed, under the conditions of the special law;

c) to the payments with negative amounts of VAT with the option of reimbursement,



contribuabili decat cei prevazuti la lit. b), care se solutoneaza dupa efectuarea inspectiei fiscale anticipate, in cazul in care:

- (i) contribuabilul are inscrise in cazierul fiscal fapte care sunt sanctionate ca infractiuni;
- (ii) organul fiscal central, pe baza informatiilor detinute, constata ca exista riscul unei rambursari necuvenite;
- (iii) pentru contribuabilul respectiv a fost declansata procedura de lichidare voluntara sau a fost deschisa procedura de insolventa, cu exceptia celor pentru care s-a confirmat un plan de reorganizare, in conditiile legii speciale;

(iv) contribuabilul depune primul decont cu sume negative de TVA cu optiune de rambursare, dupa inregistrarea in scopuri de TVA;

(v) soldul sumei negative de TVA solicitat la rambursare provine din mai mult de 12 perioade de raportare lunare, respectiv 4 perioade de raportare trimestriale.

Pentru sumele rambursate in conformitate cu modificarile mai sus mentionate, inspectia fiscala ulterioara se decide in baza unei analize de risc.

Prevederile art. XI, se aplica si in cazul deconturilor cu sume negative de TVA cu optiune de rambursare aflate in curs de solutionare dar pentru care pana la data intrarii in vigoare a Ordonantei (16.04.2020), nu a fost emisa Decizia de rambursare a TVA(art. XVII din Ordonanta).

submitted by other taxpayers than those provided in point b), which is solved after the anticipated tax inspection, if:

- (i) the taxpayer has in the tax record facts that are sanctioned as criminal offence;
- (ii) the central fiscal body, based on the information held, ascertains that there is the risk of an undue repayment;
- (iii) for the respective taxpayer, the voluntary liquidation procedure was initiated or the insolvency procedure was opened, except for those for which a reorganization plan was confirmed, under the conditions of the special law;
- (iv) the taxpayer deposits the first payment with negative amounts of VAT with the option of repayment, after registration for VAT purposes;
- (v) the balance of the negative VAT amount requested for reimbursement comes from more than 12 monthly reporting periods, respectively 4 quarterly reporting periods.

For the amounts reimbursed in accordance with the above mentioned changes, the subsequent fiscal inspection is decided on the basis of a risk analysis.

The provisions of art. XI, also applies in the case of the payments with negative amounts of VAT with the option of reimbursement being in the process of being resolved but for which until the date of entry into force of the Ordinance (16.04.2020), the Decision for the VAT refund was not issued (art. XVII of the Ordinance).

Contact:

Florentina Susnea
Managing Partner
florentina.susnea@pkffinconta.ro

Maria Popa
Tax Manager
maria.popa@pkffinconta.ro





Accountants &
business advisers

FINCONTA

38 Jean Louis Calderon Street, District 2, Bucharest, Romania
Tel.: +4021.317.31.96, e-mail: office@pkffinconta.ro

www.pkffinconta.ro

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