



Stimati colaboratori,

Ordonanta de urgenta nr. 48/2020 privind unele masuri financiar-fiscale

In vigoare din 16 aprilie 2020

Art. I

Microintreprinderile vor putea efectua sponsorizari catre institutiile si autoritatile publice, inclusiv organele de specialitate ale administratiei publice. In acest caz, deducerea sumelor reprezentand sponsorizari din impozitul pe veniturile microintreprinderilor, in limita maxima a 20% din impozitul pe veniturile microintreprinderilor, se efectueaza in baza contractului de sponsorizare, fara a exista obligatia inscrierii entitatilor beneficiare respective in Registrul entitatilor/unitatilor de cult pentru care se acorda deduceri fiscale.

Pe perioada starii de urgenta sau asediu, avantajele in natura acordate persoanelor fizice care realizeaza venituri din salarii si asimilate salariilor ca urmare a ocuparii unor functii considerate de catre angajator/platitor esentiale pentru desfasurarea activitatii si care se afla in izolare preventiva la locul de munca sau in zone special dedicate in care nu au acces persoane din exterior, pentru o perioada stabilita de angajator/platitor sunt neimpozabile din punct de vedere a impozitului pe venitul din salarii si a contributiilor sociale (CAS, CASS si CAM).

Dear collaborators,

Emergency Ordinance no. 48/2020 regarding some financial-fiscal measures

In force since April 16th, 2020

Article I

Microenterprises will be able to sponsor public institutions and authorities, including specialized authorities of public administration. In this case, the deduction of the amounts representing sponsorships from the tax on the income of the micro-enterprises, within the maximum limit of 20% of the tax on the income of the micro-enterprises, is made on the basis of the sponsorship contract, without the obligation to register the respective beneficiary entities in the Register of the entities / units of worship for which is granted tax deductions.

During the state of emergency or siege, the advantages in nature granted to natural persons who make income from wages and assimilate to wages as a result of occupying functions considered by the employer / payer essential for carrying out the activity and who are in preventive isolation at work or in specially dedicated areas in which no outside persons have access, for a period established by the employer / payer they are non-taxable in terms of income tax and social contributions (CAS, CASS and CAM).



Art.II

Persoanele fizice a caror activitate este scutita de la plata impozitului pe venit astfel cum se prevede la art. 60 din Codul fiscal si care primesc indemnizatii de somaj tehnic precum si persoanele fizice care primesc indemnizatii pentru supravegherea copiilor, de la angajatori care desfasoara activitati in sectorul constructiilor si care indeplinesc conditiile de diminuare a cotei pentru plata CAS si exceptate de la plata CASS iar indemnizatiile respective sunt decontate din bugetul asigurarilor pentru somaj, respectiv din bugetul de stat, atunci NU se mai acorda facilitatile fiscale prevazute de Codul fiscal pentru situatiile mai sus mentionate. Aceste prevederi se aplica indemnizatiilor acordate din bugetul de asigurari pentru somaj sau bugetul de stat incepand cu luna aprilie 2020.

Art. III

Alcoolul etilic, bauturile alcoolice si produsele energetice confiscate, rechizitionate definitiv sau care fac obiectul unei proceduri de executare silita, si care nu indeplinesc conditiile legale de comercializare pot fi valorificate de catre organele competente catre antrepozite fiscale de productie numai in vederea procesarii. In acest caz, livrarea se face, pe baza de factura, la preturi care nu cuprind accizele.

Alcoolul etilic, bauturile alcoolice si produsele energetice confiscate, rechizitionate definitiv sau care fac obiectul unei proceduri de executare silita, si care indeplinesc conditiile legale de comercializare se valorifica de organele competente catre operatori economici comercianti, pe baza de factura, la preturi care cuprind si accizele.

Circulatia produselor accizabile confiscate sau rechizitionate definitiv sau care fac obiectul

Article II

Natural persons whose activity is exempt from income tax as provided for in Article 60 of the Tax Code and who receive benefits for technical unemployment as well as natural persons receiving child surveillance benefits from employers engaged in construction area and which meet the conditions for reducing the share for the CAS payment and are exempt from the payment of the CASS and the benefits in question are settled from the unemployment insurance budget and from the State budget respectively, then the tax facilities provided for in the Tax Code for the above mentioned situations ARE NO longer granted. These provisions shall apply to allowances granted from the unemployment insurance budget or the State budget starting with April 2020.

Article III

Ethyl alcohol, alcoholic beverages and energy products confiscated, permanently requisitioned or subject to forced execution, and which do not meet the legal conditions of marketing can be used by the competent bodies for production warehouses only for processing. In this case, the delivery is made, based on the invoice, at prices that do not include excise duties.

Ethyl alcohol, alcoholic beverages and energy products confiscated, permanently requisitioned or subject to forced execution, and which fulfill the legal conditions of marketing, are validated by the competent bodies to traders, based on the invoice, at prices that include excise duties.

The circulation of excise goods confiscated or requisitioned definitively or which is the subject of a forced enforcement procedure, as

unei proceduri de executare silita, dupa caz, nu intra sub incidenta prevederilor sectiunii a 16-a din titlul VIII «Accize si alte taxe speciale» din Codul fiscal.

Produsele accizabile confiscate sau rechizitionate definitiv care nu pot fi valorificate se vor distruge in conditiile prevazute in reglementarile referitoare la modul si conditiile de valorificare a bunurilor intrate, potrivit legii, in proprietatea privata a statului.

Art. IV

Pe langa bunurile ce se pot rechizitiona potrivit Legii nr. 132/1977, potrivit OUG 48/2020 se mai pot rechizitiona si:

- produse energetice, utilaje si materiale pentru transportul si depozitarea acestora;
- alcoolul etilic si bauturile alcoolice;
- orice alte bunuri, stabilite cu luarea in considerare a prevederilor Ordonantei de urgenta a Guvernului nr. 1/1999 privind regimul starii de asediu si regimul starii de urgenta.

Art. V

Detinatorii bunurilor de natura alcoolului etilic, bauturilor alcoolice si produselor energetice intrate in proprietatea privata a statului au obligatia de a stabili daca acestea indeplinesc conditiile legale de comercializare, fara a stabili daca bunurile de natura alcoolului si bauturilor alcoolice sunt proprii utilizarii sau consumului uman ca atare.

Dupa preluarea bunurilor de natura alcoolului etilic, bauturilor alcoolice, precum si a produselor energetice intrate in proprietatea privata a statului, organele de valorificare le deplaseaza la depozitele detinute in acest

the case may be, does not fall under the provisions of section 16 of Title VIII "Excise and other special taxes" of the Tax Code.

Excise goods confiscated or requisitioned definitively that cannot be used will be destroyed under the conditions provided in the regulations regarding the mode and the conditions of capitalization of the goods entered, according to the law, in the private property of the state.

Article IV

Besides the goods that can be requisitioned according to Law no. 132/1977, according to GEO 48/2020, may also be requisitioned:

- energy products, machinery and materials for their transport and storage;
- ethyl alcohol and alcoholic beverages;
- any other goods, established taking into account the provisions of the Government Emergency Ordinance no. 1/1999 regarding the state of siege and the state of emergency.

Article V

The holders of ethyl alcohol goods, alcoholic beverages and energy products that are privately owned by the state have the obligation to determine whether they meet the legal conditions for marketing, without determining whether alcohol and alcoholic beverages are for human use or consumption as such.

After taking over goods of the nature of ethyl alcohol, alcoholic beverages and energy products entered into the private ownership of the State, recovery bodies shall move them to the stores held for that purpose or leave them



sens sau le lasa in custodie la locul de detinere, aplicand in acest sens sigilii asupra incintelor si solicita efectuarea de analize specifice de laborator pentru a stabili:

- a) tipul si caracteristicile actuale ale bunurilor de natura alcoolului etilic, bauturilor alcoolice sau a produselor energetice intrate in proprietatea privata a statului in functie de care pot fi calificate ca subtipuri ale acestora;
- b) daca bunurile de natura alcoolului etilic si bauturilor alcoolice sunt proprii utilizarii sau consumului uman ca atare.

Bunurile de natura alcoolului etilic si a produselor energetice intrate in proprietatea privata a statului pot fi acordate cu titlu gratuit catre institutii si autoritati publice la cererea motivata a acestora, in starea in care se afla aceste bunuri sau in vederea procesarii de catre operatori autorizati, cheltuielile de procesare urmand a fi suportate de catre entitatile beneficiare.

Valorificarea bunurilor mentionate mai sus care nu indeplinesc conditiile legale de comercializare se face prin metoda vanzarii directe catre antrepozite fiscale de productie numai in vederea procesarii, denaturarii sau transformarii.

Valorificarea bunurilor care indeplinesc conditiile legale de comercializare se face prin:

- a) vanzare directa;
- b) in regim de consignatie.

Bunurile ce nu pot fi procesate, valorificate sau atribuite cu titlu gratuit sau care nu pot face, dupa caz, obiectul procesarii, denaturarii sau transformarii se distrug in conditiile legii.

In cazul in care pe teritoriul Romaniei sau intr-o anumita zona a Romaniei, este instituita starea de asediu sau starea de urgenta, pe toata perioada existentei acesteia, precum si pe o perioada de 30 de zile de la incetare pot

in custody at the place of detention, applying seals to the premises for that purpose and shall require specific laboratory analysis to be carried out in order to establish:

- a) the current type and characteristics of the goods of the nature of ethyl alcohol, alcoholic beverages or energy products entered in the private property of the state according to which they can be qualified as their subtypes;
- b) if the goods of the nature of ethyl alcohol and alcoholic beverages are proper for human use or consumption as such.

The goods of the nature of ethyl alcohol and energy products entered in the private property of the state can be granted free of charge to public institutions and authorities upon their motivated request, in the state in which these goods are or for processing by authorized operators, the expenses processing to be supported by the beneficiary entities.

The valorisation of the aforementioned goods that do not meet the legal conditions for marketing shall be sold directly to production tax warehouses solely for processing, denaturing or processing.

The valorisation of the goods that fulfill the legal conditions for marketing is done by:

- a) direct sale;
- b) under consignment regime.

Goods that cannot be processed, used or assigned free of charge or which cannot, as the case may be, the object of processing, distortion or transformation are destroyed under the conditions of the law.

In the event that on the territory of Romania or in a certain area of Romania, the state of siege or the state of emergency is established, for the entire period of its existence, as well as for

face obiectul atribuirii cu titlu gratuit urmatoarele:

- a) bunuri de natura alcoolului etilic, bauturilor alcoolice si produselor energetice intrate in proprietatea privata a statului inainte de instituirea starii de asediu sau a starii de urgenta, care se afla in gestiunea organelor de valorificare;
- b) bunuri de natura alcoolului etilic, bauturilor alcoolice si produselor energetice confiscate sau intrate in proprietatea privata a statului inainte de instituirea starii de asediu sau a starii de urgenta, care se afla in gestiunea detinatorilor;
- c) bunuri care se circumscriu Necesitatii de bunuri in stare de asediu sau Necesitatii de bunuri in stare de urgenta prevazute la art. 28² din Ordonanta de urgenta a Guvernului nr. 1/1999, confiscate sau intrate in proprietatea privata a statului inainte de instituirea starii de asediu sau a starii de urgenta si care se afla in gestiunea detinatorilor sau a organelor de valorificare, dupa caz.

Art. VI

In lista bunurilor pentru care nu se face plata efectiva a TVA la organele vamale au fost incluse masini de productie masti de protectie pentru perioada pentru care s-a instituit starea de urgenta si in urmatoarele 30 de zile calendaristice de la data incetarii starii de urgenta si alcoolul etilic complet denaturat, utilizat pentru producerea de dezinfectanti, pentru perioada pentru care s-a instituit starea de urgenta.

TVA aferenta respectivelor bunuri importate se evidentiaza in decontul de TVA atat ca taxa colectata cat si ca taxa deductibila, in limitele si conditiile de deducere prevazute de Codul fiscal la art. 297-301.

a period of 30 days from its termination, may be assigned free of charge the following:

- a) goods of the nature of ethyl alcohol, alcoholic beverages and energy products entered into the private property of the state before the establishment of the state of siege or the state of emergency, which is under the management of the recovery bodies;
- b) goods of the nature of ethyl alcohol, alcoholic beverages and energy products confiscated or entered into the private property of the state before the establishment of the state of siege or the state of emergency, which is under the management of the owners;
- c) goods that are confined to the Necessity of goods in a state of siege or to the Necessary of goods in an emergency state provided in art. 282 of the Government Emergency Ordinance no. 1/1999, confiscated or entered into the private property of the state before the establishment of the state of siege or of the state of emergency and which is under the management of the owners or the recovery bodies, as the case may be.

Article VI

In the list of goods for which no effective VAT payment is made to customs bodies, protective masks were manufactured for the period for which the state of emergency was established and in the next 30 calendar days from the date of cessation of the state of emergency and ethyl alcohol completely denatured, used for the production of disinfectants, for the period for which the state of emergency was established.

The VAT on those imported goods shall be shown in the VAT return both as the tax collected and as the deductible tax, within the limits and conditions of deduction laid down in the Tax Code in Articles 297 to 301.



In cazul importului de alcool etilic complet denaturant, beneficiaza de aceasta facilitate numai importatorii care detin autorizatie de utilizator final conform prevederilor titlului VIII «Accize si alte taxe speciale» din Normele metodologice de aplicare a Legii nr. 227/2015 privind Codul fiscal, aprobate prin Hotararea Guvernului nr. 1/2016, cu modificarile si completarile ulterioare, valabila la data importului.

Art. VII

Prin comision de administrare se intelege acea suma convenita F.N.G.C.I.M.M. pentru remunerarea activitatii de analiza, acordare, monitorizare si administrare a garantiilor, al carei nivel se stabileste anual prin ordin al ministrului finantelor publice si se suporta din bugetul de stat, prin bugetul Ministerul Finantelor Publice - Actiuni Generale in cadrul schemei de ajutor de stat/de minimis asociate acestui program. Dupa incetarea schemei de ajutor de stat/de minimis, comisionul de administrare se datoreaza F.N.G.C.I.M.M. de catre beneficiarul programului

Art.VIII

In anul 2020 operatorii de jocuri de noroc ale caror licente de organizare a jocurilor de noroc intra sub incidenta art. 33² din Ordonanta de urgenta a Guvernului nr. 1/1999, pot formula cereri pentru reautorizarea activitatii pana cel mai tarziu in 90 de zile de la data incetarii starii de urgenta decretate.

In anul 2020 operatorii de jocuri de noroc prevazuti de Ordonanta de urgenta a Guvernului nr. 77/2009, ale caror autorizatii de exploatare a jocurilor de noroc intra sub incidenta art. 33² din Ordonanta de urgenta a

In the case of the import of completely denaturing ethyl alcohol, only importers who have end-user authorization according to the provisions of Title VIII «Excise and other special taxes» of the Methodological Norms for the application of Law no. 227/2015 regarding the Fiscal Code, approved by the Government Decision no. 1/2016, with subsequent amendments and completions, valid at the date of import.

Article VII

The administration fee means the amount due to the National Credit Guarantee Fund for SMEs for the remuneration of the activity of analysis, granting, monitoring and administration of guarantees, whose level is established annually by order of the minister of public finances and is supported from the state budget, through the budget of the Ministry of Public Finance - General Actions within the state aid scheme / de minimis associated with this program. After the cessation of the state aid / de minimis scheme, the administration fee is due to the National Credit Guarantee Fund for SMEs by the beneficiary of the program

Article VIII

In 2020, gambling operators whose licenses to organize gambling come under art. 332 of the Government Emergency Ordinance no. 1/1999, I can make requests for the re-authorization of the activity until at the latest in 90 days from the date of cessation of the state of emergency decreed.

In 2020 the gambling operators provided by the Government Emergency Ordinance no. 77/2009, whose gambling authorization is subject to art. 332 of the Government Emergency Ordinance no. 1/1999, I can make requests for the re-authorization of the activity



Guvernului nr. 1/1999, pot formula cereri pentru reautorizarea activitatii pana cel mai tarziu in 90 de zile de la incetarea starii de urgenta decretate.

Pe durata starii de urgenta decretate in anul 2020, obligatiile de plata aferente autorizatiilor de exploatare a jocurilor de noroc traditionale prevazute de Ordonanta de urgenta a Guvernului nr. 77/2009, se suspenda. Pentru aceste activitati nu se aplica sanctiunile prevazute Ordonanta de urgenta a Guvernului nr. 77/2009, referitoare la neplata taxelor aferente autorizatiilor de exploatare a jocurilor de noroc, daca plata taxelor se efectueaza in cel mult 30 de zile lucratoare de la incetarea starii de urgenta decretate. Operatorii de jocuri de noroc traditionale prevazute de Ordonanta de urgenta a Guvernului nr. 77/2009 nu datoreaza taxe aferente autorizatiilor de exploatare a jocurilor de noroc pentru intreaga perioada a starii de urgenta decretate.

Art. IX

Contribuabilii obligati la plata impozitului specific unor activitati, pentru anul 2020, nu datoreaza impozit specific pentru perioada in care acestia intrerup activitatea total sau partial pe perioada starii de urgenta decretate. In acest scop, contribuabilii recalculeaza, in mod corespunzator, impozitul specific aferent anului 2020, prin impartirea impozitului specific anual la 365 de zile calendaristice si inmultirea cu numarul de zile aferent perioadei din anul calendaristic in care a desfasurat activitatea. Perioada in care contribuabilii au desfasurat activitatea se determina prin scaderea din numarul de 365 de zile calendaristice a numarului de zile aferent perioadei in care acestia au intrerupt activitatea total sau partial pe perioada starii

until at the latest 90 days after the cessation of the state of emergency declared.

During the state of emergency decreed in 2020, the payment obligations related to the authorizations for exploiting the traditional gambling provided by the Government Emergency Ordinance no. 77/2009, is suspended. For these activities, the sanctions provided for by the Government Emergency Ordinance no. 77/2009, regarding the non-payment of the taxes related to the licenses for exploitation of the gambling games, if the payment of the taxes is made within a maximum of 30 working days since the cessation of the state of emergency decreed. The operators of traditional gambling provided by Government Emergency Ordinance no. 77/2009 does not owe taxes related to gambling authorizations for the entire period of the state of emergency decreed.

Article IX

The taxpayers obliged to pay the specific tax for some activities, for the year 2020, do not owe specific tax for the period in which they interrupt the activity totally or partially during the period of emergency state decreed. For this purpose, the taxpayers recalculate, correspondingly, the specific tax for the year 2020, by dividing the specific annual tax to 365 calendar days and multiplying by the number of days for the period of the calendar year in which the activity took place. The period in which the taxpayers performed the activity is determined by subtracting from the number of 365 calendar days the number of days for the period in which they interrupted the activity totally or partially during the period of emergency state decreed.



de urgenta decretate.

Pentru a beneficia de scutire, contribuabilii trebuie sa indeplineasca cumulativ urmatoarele conditii:

a) intrerup activitatea total sau partial si detin certificatul pentru situatii de urgenta emis de Ministerul Economiei, Energiei si Mediului de Afaceri;

b) nu se afla in insolventa conform informatiilor disponibile pe pagina web a Oficiului National al Registrului Comertului.

To qualify for exemption, taxpayers must meet the following conditions cumulatively:

a) discontinue the activity in whole or in part and hold the certificate for emergencies issued by the Ministry of Economy, Energy and Business Environment;

b) is not in insolvency according to the information available on the website of the National Trade Register Office.

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