



Stimati colaboratori,

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

In vigoare din 16 aprilie 2020

Va prezentam si alte masuri fiscale dispuse prin aceasta ordonanta.

Art. XIII

Conditiiile de mentinere a valabilitatii esalonarilor la plata se suspenda pana la implinirea termenului de 30 de zile de la incetarea starii de urgenta.

Contribuabilii pot solicita modificarea esalonarii la plata, cu conditia ca cererea sa fie depusa in termen de 30 de zile de la incetarea termenului 30 de zile de la data incetarii starii de urgenta.

Art. XV

Bunurile necomunitare aflate in posesia detinatorilor acestora la data intrarii in vigoare a OUG nr. 48/2020, se comunica de catre acestia in termen de cel mult 48 de ore organelor de valorificare, urmand ca organele de valorificare sa comunice Ministerului Apararii Nationale, respectiv Ministerului Afacerilor Interne lista acestor bunuri, pentru a fi atribuite direct cu titlu gratuit in conditiile prevazute de Ordonanta de urgenta a Guvernului nr. 1/1999.

Dear collaborators,

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

In force since April 16th, 2020

We also present other fiscal measures ordered by this ordinance.

Article XIII

The conditions for continued validity of payment installments shall be suspended until the end of the 30-day period following the end of the state of emergency. Taxpayers may request a change in the payment schedule, provided that the application is submitted within 30 days from the end of the 30-day period from the date of cessation of the state of emergency.

Article XV

The non-community goods in the possession of their holders at the date of entry into force of GEO no. 48/2020, are communicated within 48 hours at the most to the recovery bodies, and the recovery bodies to inform the National Defense Ministry and the Ministry of Internal Affairs of the list of these goods, to be assigned directly free of charge under the conditions provided by the Government Emergency Ordinance no. 1/1999.



Art. XVI

Incepand cu data de 16.04.2020 si pana la implinirea unui termen de 15 zile calendaristice de la data incetarii starii de urgenta instituite prin decret al Presedintelui Romaniei este permisa denaturarea alcoolului etilic si in antrepozitele fiscale autorizate pentru productia de bauturi alcoolice.

Face obiectul denaturarii alcoolul etilic aflat in stocul operatorilor care detin autorizatie de antrepozit fiscal pentru productia de bauturi alcoolice sau achizitionat si receptionat in incinta antrepozitului fiscal pentru productia de bauturi alcoolice pana la expirarea perioadei cuprinse intre 16.04.2020 si pana la implinirea unui termen de 15 zile calendaristice de la data incetarii starii de urgenta. Operatorii care doresc sa denatureze alcoolul etilic prevazut la alin. (2) depun la organele vamale teritoriale competente cererea prevazuta in anexa nr. 2, care face parte integranta din prezenta ordonanta de urgenta. Acesti operatori sunt obligati sa imbutelieze si sa livreze intreaga cantitate de alcool etilic denaturat pana cel mai tarziu in 60 de zile calendaristice de la data incetarii starii de urgenta. Dupa aceasta data se interzice imbutelierea si livrarea alcoolului etilic denaturat in/din antrepozitele fiscale autorizate pentru productia de bauturi alcoolice. Dupa expirarea termenului de 60 de zile calendaristice mentionat mai sus, alcoolul etilic denaturat aflat in incinta antrepozitelor fiscale autorizate pentru productia de bauturi alcoolice, in vrac sau imbuteliat, se valorifica sub supravegherea organelor competente din cadrul Agentiei Nationale de Administrare Fiscala numai catre antrepozitele fiscale de productie alcool etilic - materie prima in

Article XVI

Starting with April 16th, 2020 and until the fulfillment of a term of 15 calendar days from the date of cessation of the state of emergency established by decree of the President of Romania, the denaturing of ethyl alcohol is allowed in the fiscal warehouses authorized for the production of alcoholic beverages.

The ethyl alcohol in the stock of the operators holding a fiscal warehouse authorization for the production of alcoholic beverages or purchased and received inside the fiscal warehouse for the production of alcoholic beverages is denatured until the expiration of the period between April 16th, 2020 and until the fulfillment of a term of 15 calendar days from the date of cessation of the state of emergency. Operators wishing to distort the ethyl alcohol provided in para. (2) submit to the competent territorial customs bodies the application referred to in annex no. 2, which is an integral part of this emergency ordinance. Such operators shall be obliged to bottle and deliver all denatured ethyl alcohol no later than 60 calendar days after the date of cessation of the state of emergency. After that date, it shall be prohibited to bottle and deliver denatured ethyl alcohol to or from tax warehouses authorized for the production of alcoholic beverages. After the expiry of the 60 calendar day period referred to above, the denatured ethyl alcohol contained in the premises of tax warehouses authorized for the production of alcoholic beverages, whether in bulk or bottled, Only to tax warehouses producing ethyl alcohol - raw material for bottling and/or delivery to distribution chains shall be used under the supervision of the



vederea imbutelierii si/sau livrarii catre lanturile de distributie.

competent bodies of the national Agency for tax Administration.

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