



Stimati colaboratori,

Ordinul ANAF nr. 936/2020 privind modificarea si completarea Ordinului presedintelui Agentiei Nationale de Administrare Fiscala (ANAF) nr. 147/2020 pentru aprobarea Procedurii privind stabilirea sumei reprezentand pana la 3,5% din impozitul anual datorat pentru sustinerea entitatilor nonprofit care se infiinteaza si functioneaza in conditiile legii si a unitatilor de cult, precum si pentru acordarea de burse private, conform legii, precum si a modelului si continutului unor formulare

In vigoare de la 21 aprilie 2020

Formularului 230 va mai putea fi transmis catre compartimentul de specialitate si prin mijloace electronice de transmitere la distanta, pe baza de borderou, in format hartie, scanate.

Sintagma "in format hartie" folosita in anexele 1 si 7 se modifica si se inlocuieste cu sintagma "in format hartie sau in format hartie, scanat". Anexa nr. 3 se modifica si se inlocuieste cu anexa care face parte integranta din Ordinul nr. 936/2020.

De la data publicarii prezentului ordin, pe perioada starii de urgenta si in termen de 30 de zile de la data incetarii starii de urgenta pe teritoriul Romaniei se suspenda aplicarea prevederile privind notificarea contribuabililor pentru care formularul 230 a fost depus in format hartie sau in format hartie scanat.

Dear collaborators,

NATA's Order no. 936/2020 amending and supplementing the order of the President of the National Agency for Tax Administration (NATA) no. 147/2020 to approve the procedure for determining the amount of up to 3,5 % of the annual tax due to support non-profit entities that are set up and operating under the law and units of worship, and for granting private scholarships, according to the law, as well as the model and content of some forms

In force since April 21st, 2020

The form 230 may also be sent to the specialized department by electronic means of remote transmission, on a form of paper, scanned.

The words 'in paper format` used in Annexs 1 and 7 shall be amended and replaced by the words 'in paper or paper format, scanned'. Annex No 3 is amended and replaced by the Annex which forms an integral part of order no. 936/2020.

From the date of publication of this order, during the state of emergency and within 30 days from the date of termination of the emergency situation in Romania, the provisions on notification of taxpayers for whom form 230 has been submitted in paper or scanned paper form shall be suspended.



In aceasta perioada, organul fiscal central competent efectueaza virarea sumelor din impozitul anual datorat in contul entitatilor nonprofit/unitatilor de cult, potrivit optiunii exprimate de contribuabili in formularul 230, cu respectarea termenului de 90 de zile de la data depunerii cererii.

In cazul in care contribuabilii aduc la cunostinta organului fiscal competent, in scris, faptul ca nu si-au exercitat optiunea pentru virarea unei sume din impozitul anual datorat pentru sustinerea entitatilor nonprofit/unitatilor de cult mentionate in notificarea primita, iar viramentul sumelor in contul entitatilor beneficiare a fost realizat, organele fiscale vor efectua demersurile necesare in vederea recuperarii sumelor virate in mod necuvenit.

During this period, the competent central tax authority shall pay the annual tax due to non-profit entities/units of worship as specified by the taxpayer in form 230, within 90 days of the date of the submission of the application.

If the taxpayers inform the competent tax authority in writing that they have not exercised the option of transfer of an amount of the annual tax due in support of the non-profit-making entities/units of worship mentioned in the notification received, and the transfer of the amounts to the beneficiary entities has been carried out, the tax authorities will take the necessary steps to recover the amounts unduly paid.

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