



Stimati colaboratori,

Ordinul nr. 1926/2020 pentru punerea in aplicare a Deciziei (UE) 2020/491 a Comisiei din 3 aprilie 2020 privind scutirea de taxe la import si exonerarea de TVA la importuri, acordate pentru marfurile necesare pentru combaterea efectelor epidemiei de COVID-19 in cursul anului 2020, a fost publicat in Monitorul Oficial nr. 376/11.05.2020.

In vigoare de la 11 mai 2020

Va prezentam in cele ce urmeaza prevederile acestui ordin.

Prin organizatii aprobate de autoritatile competente din statele membre pentru scutirea de taxe la import si exonerarea de TVA la importuri, acordate pentru marfurile necesare pentru combaterea efectelor epidemiei de COVID-19 in cursul anului 2020 (Decizia 2020/491), se intelege organizatiile cu caracter caritabil sau filantropic autorizate de Agentia Nationala de Administrare Fiscala prin unitatile sale subordonate sa beneficieze de o astfel de scutire.

In vederea autorizarii pentru a importa bunuri in regim de scutire de la plata taxelor la import si a TVA, organizatiile interesate vor depune o cerere (conform modelului din anexa 2 la acest ordin) la:

a) directiile generale regionale ale finantelor publice, pentru contribuabilii care au domiciliul fiscal in raza teritoriala a acestora, cu exceptia contribuabililor mijlocii si a contribuabililor care au domiciliul fiscal in

Dear collaborators,

Order no. 1926/2020 for the implementation of the Commission Decision (EU) 2020/491 of April 3rd, 2020 on the exemption from import duties and the exemption from VAT on imports, granted for goods necessary to combat the effects of the COVID-19 epidemic during 2020, was published in the Official Gazette no. 376/11.05.2020

In force since May 11th, 2020

We present the provisions of this order.

By organizations approved by the competent authorities of the Member States for exemption from import duties and exemption from VAT on imports, granted for goods necessary to combat the effects of the COVID-19 epidemic during 2020 (Decision 2020/491), charitable or philanthropic authorized by the National Agency for Tax Administration through its subordinate units to benefit from such an exemption.

In order to be authorized to import goods exempt from import duties and VAT, the interested organizations will submit an application (according to the model in annex 2 to this order) to:

a) The Regional Directorates of public Finance for taxpayers who have their tax domicile within their territorial area, with the exception of medium-sized taxpayers and taxpayers who have their tax domicile within



raza teritoriala a Directiei Generale Regionale a Finantelor Publice Bucuresti;

b) administratiile finantelor publice pentru contribuabili mijlocii, pentru contribuabili mijlocii care au domiciliul fiscal in raza teritoriala a acestora;

c) administratiile finantelor publice ale sectoarelor municipiului Bucuresti, pentru contribuabili care au domiciliul fiscal in raza teritoriala a acestora, cu exceptia contribuabililor mijlocii;

d) Directia Generala Regionala a Finantelor Publice Bucuresti, pentru contribuabili care au domiciliul fiscal in raza teritoriala a Administratiei Judetene a Finantelor Publice Ilfov.

Decizia privind aprobarea autorizarii de desfasurare a activitatii de import de bunuri in regim de scutire de la plata taxelor la import si a TVA este valabila pentru toate importurile care indeplinesc conditiile pentru aplicarea scutirii, efectuate de titularul deciziei in perioada acoperita de Decizia 2020/491, respectiv 30 ianuarie 2020 -31 iulie 2020, si se acorda persoanei care indeplinesc cumulativ urmatoarele conditii:

a) este o organizatie cu caracter caritabil sau filantropic;

b) nu inregistreaza la data depunerii cererii obligatii fiscale restante administrate de Agentia Nationala de Administrare Fiscala, potrivit Legii nr. 207/2015 privind Codul de procedura fiscala, cu modificarile si completarile ulterioare, precum si alte creante bugetare individualizate in titluri executorii emise potrivit legii si existente in evidenta organului fiscal central in vederea recuperarii;

the territorial scope of the Regional Directorate of public Finance Bucharest;

b) Public finance administrations for medium-sized taxpayers, for medium-sized taxpayers who have their tax domicile within their territorial area;

c) Public finance administrations of the sectors of Bucharest for taxpayers who have their tax domicile within their territorial area, with the exception of medium-sized taxpayers;

d) The General Regional Department of public Finance in Bucharest for the taxpayers who have their tax residence in the territorial area of Ilfov County Administration of Finance.

The decision on the approval of the authorization to carry out the activity of import of goods under the exemption from import duties and VAT is valid for all imports that meet the conditions for the application of the exemption, made by the holder of the decision during the period covered by Decision 2020/491, respectively January 30th, 2020-July 31st, 2020, and is granted to the person who cumulatively meets the following conditions:

a) is a charitable or philanthropic organization;

b) does not register at the date of submission of the application the outstanding fiscal obligations administered by the National Agency for Tax Administration (NATA), according to Law no. 207/2015 on the Tax Procedure Code, with subsequent amendments and completions, as well as other individualized budget receivables in enforceable titles issued according to the law and existing in the records of the central fiscal

c) declara ca indeplineste conditiile prevazute de Decizia 2020/491 pentru aplicarea scutirii.

In situatia constatarii de catre organele cu atributii de control din cadrul ANAF a nerespectarii prevederilor prezentului ordin, organizatiilor li se anuleaza Decizia privind aprobarea autorizarii de desfasurare a activitatii de import de bunuri in regim de scutire de la plata taxelor la import si a TVA.

Organizatiile cu caracter caritabil sau filantropic sunt considerate autorizate pentru importurile efectuate anterior datei intrarii in vigoare a prevederilor prezentului ordin si care se incadrau in prevederile Deciziei 2020/491 si fac obiectul controlului ulterior al organelor cu atributii de control din cadrul ANAF.

Persoanele care au efectuat importuri fara a beneficia de scutire de la plata taxelor la import si a TVA anterior datei intrarii in vigoare a prevederilor prezentului ordin si se incadrau in prevederile Deciziei 2020/491 pot solicita rambursarea taxelor la import si a TVA la organele vamale competente.

body for recovery;

c) declares that it meets the conditions provided by Decision 2020/491 for the application of the exemption.

If NATA's control bodies find that the non-compliance with the provisions of this order has been established, the decision on the authorization to carry on the activity of importing goods under the regime of exemption from import duties and VAT is annulled.

Charitable or philanthropic organizations are considered authorized for imports made before the date of entry into force of the provisions of this order and which were in line with the provisions of the Decision 2020/491 and are subject to the subsequent control of the NATA's control bodies.

Persons who made imports without being exempt from import duties and VAT prior to the date of entry into force of this order and who are covered by Decision 2020/491 may apply for repayment of import duties and VAT to the competent customs authorities.

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