



Stimati colaboratori,

Va prezentam mai jos comunicatul de presa ale Ministerului Finantelor Publice (MFP) din data de 24.04.2020 privind acordarea bonificatiilor la plata impozitului pe profit/impozitului pe veniturile microintreprinderilor si anumite aspecte referitoare la depunerea formularului 112, pe perioada starii de urgenta.

Redam textul integral al comunicatului de presa:

**Comunicat de presa privind aplicare a unor masuri fiscale adoptate pe perioada starii de urgenta**

**I. Privind acordarea bonificatiilor la plata impozitului pe profit/impozitului pe veniturile microintreprinderilor, prevazute de art. 1 al Ordonantei de urgenta a Guvernului nr.33/2020 privind unele masuri fiscale și modificarea unor acte normative**

Pentru acordarea bonificatiilor la plata impozitului pe profit/impozitului pe veniturile microintreprinderilor aferent trim.I 2020, inclusiv a impozitului datorat pentru trimestrul/plata anticipata trimestriala pana la termenul scadent cuprins in perioada 25 aprilie - 25 iunie 2020, pentru contribuabilii care intra sub incidenta prevederilor art. 16 alin. (5) din Legea nr. 227/2015 privind Codul fiscal, cu modificarile și completările ulterioare, prevazute de Ordonanta de urgenta a Guvernului nr. 33/2020, contribuabilii și autoritatile fiscale vor avea in vedere urmatoarele precizari:

Dear collaborators,

We present you below the press releases of the Ministry of Public Finance (MPF) from April 24<sup>th</sup> 2020 on the granting of bonuses on the payment of corporation tax/income tax on micro-enterprises and certain aspects relating to the submission of form 112 during the state of emergency.

We reproduce its content integrally:

**Press release on the application of fiscal measures taken during the state of emergency**

**I. Regarding the granting of bonuses for the payment of the profit tax / income tax of micro-enterprises, provided by art. 1 of the Government Emergency Ordinance no. 33/2020 on some fiscal measures and the amendment of some normative acts**

For granting bonuses for the payment of profit tax / income tax for micro-enterprises related to the first quarter of 2020, including the tax due for the quarter / quarterly advance payment until the due date between April 25<sup>th</sup> and June 25<sup>th</sup> , 2020, for taxpayers covered by the provisions art. 16 para. (5) of Law no. 227/2015 on the Tax Code, with subsequent amendments and completions, provided by Government Emergency Ordinance no. 33/2020, taxpayers and tax authorities will take into account the following specifications:



- calculul și deducerea bonificatiei din impozitul datorat pentru determinarea impozitului ramas de plata se realizeaza de catre contribuabil;
  - bonificatia se deduce din impozitul datorat, indiferent de procedurile legale de distribuire și de stingere a creantelor bugetare prevazute de Legea nr. 207/2015 privind Codul de procedura fiscala, precum și de legislatia tertiara corespunzatoare;
  - termenul „plateasc” prevazut de art. 1 al Ordonantei de urgenta a Guvernului nr.33/2020 are in vedere numai plata efectiva a *impozitului datorat diminuat cu suma aferenta bonificatiei, așa cum rezulta și din instrumentul de motivare și promovare a actului normativ,* “in vederea stimulării platii obligatiilor fiscale scadente, tinand cont de necesitățile de finantare a cheltuielilor bugetare se impune acordarea unor bonificatii de plata pentru contribuabilii care au capacitate financiara de a plati impozitul pe profit/impozitul pe veniturile microintreprinderilor”. In acest sens, nu sunt avute in vedere celelalte modalitati de stingere a creantelor fiscale prevazute de Codul de procedura fiscala, respectiv nu se calculeaza bonificatie pentru: compensare, scutire, anulare, prescriptie, dare in plata sau prin alte modalitati prevazute de lege;
  - bonificatia se acorda numai pentru platile efectuate dupa data intrarii in vigoare a Ordonantei de urgenta a Guvernului nr. 33/2020 pana la data de 27 aprilie 2020, plati reprezentand impozit datorat aferent trim. I 2020 diminuat cu suma aferenta bonificatiei; in cazul contribuabililor care intra sub incidenta prevederilor art. 16 alin. (5) din Legea nr. 227/2015 privind Codul
- the calculation and deduction of the bonus from the tax due for determining the tax remaining to be paid is performed by the taxpayer;
  - the bonus is deducted from the tax due, regardless of the legal procedures for distribution and settlement of budget receivables provided by Law no. 207/2015 on the Tax Procedure Code, as well as the corresponding tertiary legislation;
  - the term “pay” provided by art. 1 of the Government Emergency Ordinance no. 33/2020 considers only the actual payment of *the tax due reduced by the amount related to the bonus, as it results from the instrument of motivation and promotion of the normative act,* “in order to stimulate the payment of due fiscal obligations, taking into account the financing needs of the budgetary expenditures, it is necessary to grant some payment bonuses for the taxpayers who have the financial capacity to pay the profit tax / the income tax of the micro-enterprises ”. In this sense, the other ways of settling the tax receivables provided by the Tax Procedure Code are not taken into account, respectively no bonus is calculated for: compensation, exemption, cancellation, prescription, payment or other means provided by law;
  - the bonus is granted only for payments made after the date of entry into force of the Government Emergency Ordinance no. 33/2020 until April 27<sup>th</sup> , 2020, payments representing tax due for the quarter I 2020 decreased by the amount related to the bonus; in the case of taxpayers who fall under the provisions of art. 16 para. (5) of Law no. 227/2015 on



fiscal, cu modificarile și completările ulterioare, bonificatia se acorda numai pentru platile efectuate dupa data intrarii in vigoare a Ordonantei de urgenta a Guvernului nr. 33/2020 pana la termenul scadent cuprins in perioada 25 aprilie - 25 iunie 2020, dupa caz, plati reprezentand impozit datorat diminuat cu suma aferenta bonificatiei.

**II. Referitor la depunerea formularului 112 Declaratie privind obligatiile de plata contributiilor sociale, impozitului pe venit și evidenta nominala a persoanelor asigurate:**

Obligatiile fiscale reprezentand impozitul pe venit și contributiile sociale aferente lunii martie, cu termen legal de depunere 25 aprilie 2020, vor fi declarate pana la data de 27 aprilie 2020 inclusiv, prin completarea și depunerea formularului 112 aprobat prin Ordinul ministrul finantelor publice, ministrul muncii și justitiei sociale și ministrul sanatatii nr.3063/1376/1430/2019.

Formularul se depune prin mijloace electronice de transmitere la distanta și se poate descarca de pe site-ul Agentiei Nationale de Administrare Fiscala.

Pentru declararea obligatiilor fiscale aferente lunii aprilie 2020, cu termen legal de depunere 25 mai 2020, este in curs de aprobare un nou model de formular 112, in care vor fi evidentiata reglementarile legale aprobate in perioada starii de urgenta.

Precizam ca, potrivit art.XI alin.(7) din OUG nr.30/2020 cu modificarile și completările ulterioare, termenul de plata și declarare a obligatiilor fiscale prevazute conform alin. (5) este data de 25, inclusiv, a lunii urmatoare celei in care se face plata din bugetul asigurarilor de șomaj.

the Tax Code, with subsequent amendments and completions, the bonus is granted only for payments made after the date of entry into force of Government Emergency Ordinance no. 33/2020 until the due date between April 25<sup>th</sup> and June 25<sup>th</sup>, 2020, as the case may be, payments representing tax due reduced by the amount related to the bonus.

**II. Regarding the submission of the form 112 Statement regarding the obligations to pay social contributions, income tax and the nominal record of the insured persons:**

Tax obligations representing income tax and social contributions for March, with a legal deadline for submission April 25<sup>th</sup>, 2020, will be declared until April 27<sup>th</sup>, 2020 inclusive, by completing and submitting form 112 approved by Order of the Minister of Public Finance, Minister of Labor and social justice and the minister of health no. 3063 / 1376/1430/2019.

The form is submitted by electronic means of remote transmission and can be downloaded from the website of the National Agency for Tax Administration.

For the declaration of the fiscal obligations related to April 2020, with a legal deadline for submission, May 25<sup>th</sup>, 2020, a new model form 112 is being approved, in which the legal regulations approved during the state of emergency will be highlighted.

We specify that, according to art.XI paragraph (7) of GEO no. 30 / 2020 with the subsequent amendments and completions, the term of payment and declaration of the fiscal obligations provided according to par. (5) is the date of the 25th, inclusive, of the month following the one in which the payment is



Ca urmare, obligatiile fiscale aferente indemnizatiilor de somaj tehnic acordate din bugetul asigurari pentru șomaj sau dupa caz din bugetul de stat in baza OUG nr. 30/2020, cu modificarile și completările ulterioare, platite prin intermediul angajatorilor/platitorilor de venit, se declara și se platesc prin declaratia - formular 112 in conformitate cu aceste prevederi legale, respectiv, pentru sumele incasate de angajatori in luna aprilie - pana la data de 25 mai.

Astfel, la modificarea declaratiei 112, s-au avut in vedere prevederile din Legea pensiilor și Legea privind reforma in domeniul sanatatii, in ceea ce privește asigurarea continuitatii calitatii de asigurat in cele doua sisteme.

Pentru asigurarea continuitatii stagiului de cotizare s-a identificat solutia ca, in declaratia 112 aferenta perioadei de raportare, sa se completeze in anexa Asigurat, pentru fiecare persoana care beneficiaza de indemnizatie, informatiile necesare stabilirii stagiului de cotizare pentru perioada de somaj tehnic, pentru fiecare luna in care persoana a beneficiat de indemnizatie.

*De ex: un angajator a incasat in luna aprilie indemnizatiile pentru luna martie - in D112 aferenta lunii aprilie, care se depune in mai, in anexa Asigurat pe care o completeaza pentru persoana aflata in somaj tehnic va putea inscrie distinct de obligatiile lunii aprilie, CAS și CASS aferent lunii martie.*

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made from the unemployment insurance budget.

As a result, the fiscal obligations related to the technical unemployment indemnities granted from the unemployment insurance budget or, as the case may be, from the state budget based on GEO no. 30/2020, with subsequent amendments and completions, paid through employers / income payers, are declared and paid by the declaration - form 112 in accordance with these legal provisions, respectively, for the amounts collected by employers in April - until of May 25<sup>th</sup>.

Thus, when amending the 112 declaration, the provisions of the Pensions Law and the Law on health care reform were taken into account, regarding the continuity of the quality of the insured in the two systems.

In order to ensure the continuity of the contribution period, the solution was identified, in the statement 112 related to the reporting period, to fill in the Insured annex, for each person benefiting from the indemnity, the information necessary to establish the contribution period for the technical unemployment for each month during which the person was granted the allowance.

*For example: an employer received in April the March allowances - in D112 for April, which is deposited in May, in the insured Annex which he fills in for the technically unemployed person will be able to record separately from the obligations of April, the CAS and the CASS for March.*

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