



Stimati colaboratori,

La propunerea Ministerului Finantelor Publice Guvernul Romaniei a aprobat o noua amnistie fiscala. Va prezentam mai jos comunicatul de presa ale Ministerului Finantelor Publice (MFP) din data de 08.05.2020 privind amnistia fiscala **pentru dobanzi, penalitati si alte accesorii datorate de firmele care vor achita principalul restantelor pana la data de 15 decembrie 2020.**

Redam textul integral al comunicatului de presa:

Principalele beneficii ale introducerii amnistiei sunt relansarea economiei si depasirea unor probleme economice ale contribuabililor, precum si diminuarea datoriilor acestora. Prin aprobarea amnistiei se are in vedere incasarea obligatiilor bugetare restante la 31 martie 2020, precum si obligatiile bugetare cu termene de plata intre 1 aprilie 2020 si 15 decembrie 2020, astfel ca, pe de o parte, anulara accesoriilor sprijina contribuabilii care pot folosi lichiditatile de care dispun pentru continuarea activitatii afectata direct sau indirect de criza Covid – 19 si permite curatarea bilanturilor de datorii, iar pe de alta parte, se asigura o crestere a veniturilor la bugetul general consolidat. MFP estimeaza un impact bugetar pozitiv de pana la 2 miliarde lei.

Cei mai multi beneficiari sunt din sectorul economic privat.

Dear collaborators,

At the proposal of the Ministry of Public Finance, the Romanian Government approved a new fiscal amnesty. We present below the press release of the Ministry of Public Finance (MPF) dated May 8th, 2020 regarding the fiscal amnesty for **interests, penalties and other accessories due by the companies that will pay the main arrears until December 15th, 2020.**

We reproduce its content integrally:

The main benefits of introducing amnesty are the recovery of the economy and overcoming economic problems of taxpayers, as well as reducing their debts.

The amnesty approval envisages the collection of outstanding budget obligations on March 31st, 2020, as well as budgetary obligations with payment deadlines between April 1st, 2020 and December 15th, 2020, so that, on the one hand, the cancellation of the accessories supports the taxpayers who can use the liquidity they have to continue the activity directly or indirectly affected by the Covid - 19 crisis and allows the cleaning of debt balances, and on the other hand, ensures an increase of revenues to the general consolidated budget. Ministry of Public Finance (MPF) estimates a positive budgetary impact of up to 2 billion lei.

Most beneficiaries are from the private economic sector.



Facilitatile fiscale vizeaza toti contribuabilii care au datorii restante la 31 martie 2020 (persoane fizice, juridice, persoane fizice care desfasoara activitati economice sau profesii libere, entitati fara personalitate juridica, institutii publice etc). Ordonanta de Urgenta elaborata de MFP reglementeaza 4 tipuri de facilitati fiscale si acopera toate situatiile cu care se pot confrunta contribuabilii:

Masura 1 - Anularea dobanzilor, penalitatilor si a tuturor accesoriilor aferente obligatiilor bugetare principale, restante la data de 31 martie 2020 inclusiv, in cazul contribuabililor care la aceasta data au in sold atat obligatii bugetare accesorii cat si obligatii bugetare principale.

In acest caz, pentru a beneficia de masura anularii accesoriilor, contribuabilii trebuie sa plateasca obligatiile bugetare principale restante la 31 martie 2020, sa achite obligatiile curente (cele nascute dupa 31 martie 2020), sa depuna toate declaratiile fiscale si sa depuna cererea de anulare a accesoriilor pana la 15 decembrie 2020.

Cu alte cuvinte, la data depunerii cererii de anulare a accesoriilor, contribuabilul nu trebuie sa mai aiba niciun fel de datorie, cu exceptia accesoriilor care se anuleaza.

Masura 2 - Anularea dobanzilor, penalitatilor si a tuturor accesoriilor aferente obligatiilor bugetare principale, declarate suplimentar de debitor prin declaratie rectificativa, cu scadenta anterioara datei de 31 martie 2020 inclusiv

In acest caz, contribuabilii care considera ca sunt erori in sumele declarate initial pot depune declaratie rectificativa prin care sa declare obligatiile suplimentare si pot

The tax facilities target all taxpayers who have outstanding debts as of March 31st, 2020 (individuals, legal entities, individuals who carry out economic activities or free professions, entities without legal personality, public institutions, etc.).

The Emergency Ordinance elaborated by MPF regulates 4 types of fiscal facilities and covers all the situations that taxpayers may face:

Measure 1 - Cancellation of interest, penalties and all accessories related to the main budgetary obligations, outstanding on 31 March 31st, 2020 inclusive, in the case of taxpayers who at that date have in balance both ancillary budgetary obligations and main budgetary obligations.

In this case, in order to benefit from the measure of cancellation of accessories, taxpayers must pay the outstanding main budgetary obligations on March 31st, 2020, pay the current obligations (those born after March 31st, 2020), submit all tax returns and submit the request to cancel the accessories until December 15th, 2020.

In other words, at the time of filing the application for cancellation of the accessories, the taxpayer must no longer have any debt, except for the accessories that are canceled.

Measure 2 - Cancellation of interest, penalties and all accessories related to the main budgetary obligations, additionally declared by the debtor by means of an amending declaration, maturing before March 31st, 2020 inclusive

In this case, taxpayers who consider that there are errors in the amounts initially declared may submit an amending declaration declaring the additional obligations and may



beneficia de anularea accesoriilor aferente obligatiilor declarate suplimentar daca platesc aceste obligatii, precum si obligatiile curente (cele nascute dupa 31 martie 2020), depun toate declaratiile fiscale si, bineinteles, depun cererea de anulare a accesoriilor pana la 15 decembrie 2020.

Masura 3 - Anularea dobanzilor, penalitatilor si a tuturor accesoriilor aferente obligatiilor bugetare principale cu scadente anterioare datei de 31 martie 2020 inclusiv daca la aceasta data contribuabilul are in sold doar accesorii, iar obligatiile bugetare principale au fost

stinse.
In acest caz, pentru a beneficia de masura anularii accesoriilor, contribuabilii trebuie sa plateasca obligatiile curente (cele nascute dupa 31 martie 2020), sa depuna toate declaratiile fiscale si sa depuna cererea de anulare a accesoriilor pana la 15 decembrie 2020.

Masura 4 - Anularea dobanzilor, penalitatilor si a tuturor accesoriilor aferente obligatiilor bugetare principale cu scadente anterioare datei de 31 martie 2020 inclusiv, stabilite prin decizie de impunere emisa ca urmare a inspectiei fiscale sau verificarii situatiei fiscale personale, care este in curs de derulare la data intrarii in vigoare a ordonantei de urgenta

In acest caz, contribuabilii care la data intrarii in vigoare a ordonantei au in derulare o inspectie fiscala ori o verificare a situatiei fiscale personale pot beneficia de anularea accesoriilor aferente obligatiilor stabilite suplimentar de organul de control daca platesc aceste obligatii pana la termenul de plata stabilit in decizia de impunere si daca depun

benefit from the cancellation of the accessories related to the additional declared obligations if they pay these obligations, as well as current obligations (those born after March 31st, 2020), submit all tax returns and, of course, submit the application for cancellation of the accessories by December 15th, 2020.

Measure 3 - Cancellation of interest, penalties and all accessories related to the main budgetary obligations with maturities prior to March 31st, 2020, including if at that date the taxpayer has only accessories in the balance and the main budgetary obligations have been extinguished.

In this case, in order to benefit from the measure of cancellation of accessories, taxpayers must pay the current obligations (those born after March 31st, 2020), submit all tax returns and submit the application for cancellation of accessories by December 15th, 2020.

Measure 4 - Cancellation of interest, penalties and all accessories related to the main budgetary obligations with maturities prior to March 31st, 2020 inclusive, established by a tax decision issued as a result of the tax inspection or verification of the personal tax situation, which is ongoing on entry into force of the emergency ordinance

In this case, taxpayers who on the date of entry into force of the ordinance have an ongoing tax inspection or verification of personal tax situation may benefit from the cancellation of accessories related to the obligations additionally established by the control authority if they pay those obligations by the payment deadline set in the decision



cererea de anulare a accesoriilor in termen de 90 de zile de la data comunicarii deciziei, indiferent daca acest control a fost finalizat pana la 15 decembrie 2020 sau ulterior acestei date.

Aceste facilitati fiscale **pot fi aplicate si de autoritatile administratiei publice locale, optional**, daca consiliul local stabileste, prin hotarare, aplicarea acestor prevederi, precum si procedura aplicabila.

Facilitatile fiscale **sunt aplicate si de alte autoritati sau institutii publice care administreaza obligatii bugetare**, in sensul ca si aceste entitati anuleaza accesoriile pentru obligatiile bugetare pe care le administreaza, daca sunt indeplinite conditiile prevazute de ordonanta de urgenta.

Contribuabilii pot notifica organului fiscal intentia de a beneficia de anularea accesoriilor. In acest caz, pentru accesoriile ce pot forma obiectul anularii se instituie un regim special de administrare. Pentru debitorii care nu au notificat organul fiscal pentru a beneficia de anularea accesoriilor, dobanzile, penalitatile si toate accesoriile care pot fi anulate si care au fost achitate dupa data intrarii in vigoare a ordonantei de urgenta se restituie, la cerere, potrivit Codului de procedura fiscala.

In cazul contribuabililor pentru care au fost instituite popri la data intrarii in vigoare a ordonantei de urgenta, in scopul acordarii posibilitatii de a beneficia de anularea accesoriilor, se reglementeaza posibilitatea contribuabilului de a efectua plati din sumele indisponibilizate ca efect al popririi.

Daca indeplineste conditiile, un contribuabil

imposing the obligation and if they submit an application for cancellation of the fittings within 90 days of the date of notification of the decision, whether or not that check has been completed until or after December 15th, 2020.

These tax facilities **can also be applied by the local public administration authorities, optionally**, if the local council establishes, by decision, the application of these provisions, as well as the applicable procedure.

Tax facilities **are also applied by other authorities or public institutions that manage budgetary obligations**, in the sense that these entities also cancel the accessories for the budgetary obligations they manage, if the conditions provided by the emergency ordinance are met.

Taxpayers may notify the tax authority of the intention to benefit from the cancellation of accessories. In this case, a special administration regime is established for the accessories that may be subject to cancellation. For debtors who have not notified the tax authority in order to benefit from the cancellation of accessories, interest, penalties and all accessories that can be canceled and which were paid after the date of entry into force of the emergency ordinance are refunded, upon request, according to the Tax Procedure Code .

In the case of taxpayers for whom seizures were instituted on the date of entry into force of the emergency ordinance, in order to give the possibility to benefit from the cancellation of accessories, regulates the possibility of the taxpayer to make payments from amounts not available as a result of seizure.

If the conditions are fulfilled, a taxpayer can



poate beneficia de anularea accesoriilor in oricare dintre facilitatile fiscale mentionate anterior. Astfel, un contribuabil poate sa cumuleze toate facilitatile daca pana la data depunerii cererii de anulare a accesoriilor inclusiv, indeplineste conditiile prevazute de ordonanta de urgenta.

Contribuabilii care la data intrarii in vigoare a ordonantei de urgenta beneficiaza de esalonare la plata pot beneficia de facilitatile fiscale daca indeplinesc conditiile impuse de ordonanta, pe de o parte, iar pe de alta parte, doresc si mentinerea esalonarii la plata, ori daca finalizeaza esalonarea pana la 15 decembrie 2020, textul ordonantei facand distinctie intre aceste situatii.

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benefit from the cancellation of the accessories in any of the aforementioned tax facilities. Thus, a taxpayer can cumulate all the facilities if, by the date of filing the application for cancellation of the accessories, inclusive, he meets the conditions provided by the emergency ordinance.

Taxpayers who, on the date of entry into force of the emergency ordinance, benefit from payment rescheduling can benefit from the tax facilities if they meet the conditions imposed by the ordinance, on the one hand, and on the other hand, they also want to maintain the payment rescheduling, or if they complete the rescheduling until December 15th, 2020, the text of the ordinance distinguishing between these situations.

Source: <https://www.mfinante.gov.ro/>

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