



Prin OUG nr. 69/2020 au fost adoptate o serie de facilitati cu privire la dobanzile, penalitatile si alte accesorii aferente unor obligatii bugetare ale contribuabililor.

OUG nr. 69/2020 (Ordonanta) stabileste posibilitatea anularii unor obligatii bugetare accesorii pentru toate categoriile de debitori, cum ar fi persoane fizice sau juridice, indiferent de forma de proprietate, asocieri si alte entitati fara personalitate juridica, persoane fizice care desfasoara activitati economice in mod independent sau exercita profesii libere, unitati administrativ-teritoriale sau subdiviziuni administrativ-teritoriale ale municipiului Bucuresti ori institutii publice.

In aplicarea prevederilor anularii accesoriiilor prevazute de Ordonanta, **prin obligatii bugetare principale restante**, la data de 31 martie 2020 inclusiv, se intelege:

- obligatiile bugetare pentru care s-a implinit scadenta sau termenul de plata pana la data de 31 martie 2020 inclusiv, precum si obligatiile fiscale principale scadente in perioada cuprinsa intre 21 martie 2020 si data de 31 martie 2020 inclusiv;
- diferentele de obligatii bugetare principale stabilite prin decizii de impunere comunicate pana la data de 31 martie 2020 inclusiv, chiar daca pentru acestea nu s-a implinit termenul de plata, precum si diferentele de obligatii bugetare principale aferente perioadelor fiscale de pana la data de 31 martie 2020 inclusiv, stabilite de organul fiscal central prin decizie de impunere emisa si comunicata pana la 14 mai 2020, ca urmare a unei inspectii fiscale sau a verificarii

By GEO no. 69/2020, a series of facilities were adopted regarding the interests, penalties and other accessories related to some budgetary obligations of the taxpayers.

GEO no. 69/2020 (Ordinance) establishes the possibility of canceling ancillary budgetary obligations for all categories of debtors, such as natural or legal persons, regardless of the form of ownership, associations and other entities without legal personality, natural persons carrying out economic activities independently or exercise free professions, administrative-territorial units or administrative-territorial subdivisions of Bucharest or public institutions.

In application of the provisions for the annulment of the accessories provided by the Ordinance, through **outstanding main budgetary obligations**, on March 31, 2020 inclusive, it is understood:

- the budgetary obligations for which the due date or the payment term has been fulfilled until March 31, 2020 inclusive, as well as the main fiscal obligations due in the period between March 21, 2020 and March 31, 2020 inclusive;
- the differences of main budgetary obligations established by taxation decisions communicated until March 31, 2020 inclusive, even if for them the payment term has not been fulfilled, as well as the differences of main budgetary obligations related to the fiscal periods until March 31, 2020 including, established by the central fiscal body by a tax decision issued and communicated until May 14, 2020, as a result of a fiscal inspection or verification of the personal fiscal situation;

situatiei fiscale personale;

- obligatiile bugetare principale aferente perioadelor fiscale de pana la data de 31 martie 2020 inclusiv, stabilite prin decizie de impunere emisa din oficiu de organul fiscal sau prin declaratie de impunere depusa cu intarziere de catre contribuabil, in perioada cuprinsa intre 1 aprilie 2020 si data depunerii cererii de anulare a accesoriilor inclusiv;
- alte obligatii de plata individualizate in titluri executorii emise si existente in evidenta organului fiscal in vederea recuperarii la data de 31 martie 2020 inclusiv, precum si obligatiile bugetare principale stabilite de alte organe decat organele fiscale, aferente perioadelor fiscale de pana la data de 31 martie 2020, transmise spre recuperare organelor fiscale in perioada cuprinsa intre 1 aprilie 2020 si data depunerii cererii de anulare a accesoriilor inclusiv;
- obligatiile de plata care, la aceasta data, se afla in oricare dintre situatiile de mai jos (considerate ca nefiind restante), iar ulterior acestei date, dar nu mai tarziu de data de 15 decembrie 2020 inclusiv, inlesnirea la plata isi pierde valabilitatea sau, dupa caz, inceteaza suspendarea executarii actului administrativ fiscal.

**Nu sunt considerate obligatii de plata restante la data de 31 martie 2020 inclusiv:**

- obligatiile bugetare pentru care s-au acordat si sunt in derulare inlesniri la plata, la data de 31 martie 2020 inclusiv;
- obligatiile de plata stabilite in acte administrative a caror executare este suspendata in conditiile legii la data de 31 martie 2020 inclusiv. Pentru aceste obligatii, debitorii pot renunta la efectele suspendarii actului administrativ fiscal pentru a beneficia de anulara dobanzilor, penalitatilor si tuturor accesoriilor. In acest caz, debitorii trebuie sa depuna o cerere de renuntare la efectele

- the main budgetary obligations related to the fiscal periods up to and including March 31, 2020, established by a tax decision issued ex officio by the fiscal body or by a tax return filed late by the taxpayer, between April 1, 2020 and the filing date request for annulment of accessories including;
- other individualized payment obligations in executory titles issued and existing in the records of the fiscal body in order to recover on March 31, 2020 inclusive, as well as the main budgetary obligations established by bodies other than fiscal bodies, related to fiscal periods until March 31 2020, sent for recovery to the fiscal bodies in the period between April 1, 2020 and the date of submitting the application for annulment of the accessories inclusive;
- payment obligations which, at this date, are in any of the following situations (considered not to be overdue), and after this date, but not later than December 15, 2020 inclusive, the payment facility loses its validity or , as the case may be, the suspension of the execution of the fiscal administrative act ceases.

**The following payment obligations are not considered outstanding as of March 31, 2020, including:**

- the budgetary obligations for which payment facilities have been granted and are in progress, as of March 31, 2020 inclusive;
- the payment obligations established in administrative acts whose execution is suspended in accordance with the law on March 31, 2020 inclusive. For these obligations, the debtors may waive the effects of the suspension of the fiscal administrative act in order to benefit from the annulment of interests, penalties and all accessories. In this case, the debtors must submit

suspendării actului administrativ fiscal până la data depunerii cererii de anulare a accesoriilor inclusiv.

Accesoriile aferente unor obligații bugetare principale reprezentând ajutor de stat de recuperat sau fonduri ce se cuvin bugetului Uniunii Europene nu se amana la plată și nu se anulează, dacă instituția sau autoritatea publică care a transmis organului fiscal titlul executoriu în vederea recuperării trebuie să vireze la bugetul Uniunii Europene, conform legii, respectivele accesorii.

Prevederile anulării accesoriilor prevăzute de Ordonanța se aplică în mod corespunzător de către:

- a) organele vamale pentru creanțele vamale.
- b) organele fiscale centrale pentru obligațiile bugetare stabilite de către organele de inspecție economico-financiară.

**Prin măsurile privind acordarea facilității fiscale constând în anularea accesoriilor se realizează următoarele:**

**I. Anularea accesoriilor aferente obligațiilor bugetare principale restante la data de 31 martie 2020**

Dobanzile, penalitățile și toate accesoriile aferente obligațiilor bugetare principale, restante la data de 31 martie 2020 inclusiv, se anulează dacă sunt îndeplinite cumulativ următoarele condiții:

- stingerea, până la data depunerii cererii de anulare a obligațiilor bugetare accesorii inclusiv, a obligațiilor bugetare principale restante la 31 martie 2020 inclusiv;
- stingerea, până la data depunerii cererii de anulare a obligațiilor bugetare accesorii inclusiv, a obligațiilor bugetare principale și accesorii administrate de organul fiscal central cu termene de plată cuprinse între data de 1 aprilie

a request to waive the effects of the suspension of the fiscal administrative act until the date of submitting the request for annulment of the accessories inclusive.

The accessories related to some main budgetary obligations representing state aid to be recovered or funds due to the European Union budget are not postponed and not annulled, if the institution or public authority that sent the executory title to the fiscal body for recovery must transfer to the budget European Union, according to the law, the respective accessories.

The provisions for the annulment of the accessories provided by the Ordinance shall be applied accordingly by:

- a) the customs bodies for the customs receivables.
- b) the central fiscal bodies for the budgetary obligations established by the economic-financial inspection bodies.

**Through the measures regarding the granting of the fiscal facility consisting in the annulment of the accessories, the following are achieved:**

**I. Annulment of the accessories related to the main outstanding budgetary obligations as of March 31, 2020**

Interest, penalties and all accessories related to the main budgetary obligations, outstanding on March 31, 2020 inclusive, are annulled if the following conditions are cumulatively met:

- the extinction, until the date of submitting the request for **annulment** of the ancillary budgetary obligations, including the outstanding main budgetary obligations on March 31, 2020 inclusive;
- extinguishing, until the date of submitting the request for annulment of the accessory budgetary obligations inclusive, of the main budgetary and accessory obligations administered by the central fiscal body with payment terms between April 1,



2020 si data depunerii cererii de anulare a accesoriilor inclusiv;

- depunerea tuturor declaratiilor fiscale, potrivit vectorului fiscal, pana la data depunerii cererii de anulare a accesoriilor inclusiv;
- depunerea, pana la data de 15 decembrie 2020 inclusiv, a cererii de anulare a accesoriilor, sub sanctiunea decaderii.

## II. Anularea accesoriilor aferente obligatiilor bugetare declarate suplimentar de debitori prin declaratie rectificativa

Dobanzile, penalitatile si toate accesoriile aferente diferentelor de obligatii bugetare principale declarate suplimentar de debitori prin declaratie rectificativa prin care se corecteaza obligatiile bugetare principale cu scadente anterioare datei de 31 martie 2020 inclusiv, administrate de organul fiscal central, se anuleaza daca sunt indeplinite cumulativ urmatoarele conditii:

- declaratia rectificativa se depune incepand cu data de 1 aprilie 2020 pana la data depunerii cererii de anulare a accesoriilor inclusiv;
- toate obligatiile bugetare principale individualizate in declaratia rectificativa se sting prin orice modalitate prevazuta de lege, pana la data depunerii cererii de anulare a accesoriilor inclusiv;
- obligatiile bugetare principale si accesorii administrate de organul fiscal central cu termene de plata cuprinse intre data de 1 aprilie 2020 si data depunerii cererii de anulare a accesoriilor inclusiv se sting pana la data depunerii cererii de anulare a accesoriilor inclusiv;
- toate declaratiile fiscale, potrivit vectorului

2020 and the date of submitting the request for annulment of the inclusive accessories;

- submission of all tax returns, according to the tax vector, until the date of submission of the application for annulment of accessories, including;
- the submission, until December 15, 2020 inclusive, of the request for annulment of the accessories, under the sanction of forfeiture.

## II. Annulment of the accessories related to the budgetary obligations additionally declared by the debtors by rectifying declaration

Interest, penalties and all accessories related to the differences of main budgetary obligations additionally declared by debtors by amending declaration correcting the main budgetary obligations with maturities prior to March 31, 2020 inclusive, administered by the central fiscal body, are annulled if the following conditions are cumulatively met:

- the rectifying declaration is submitted starting with April 1, 2020 until the date of submitting the request for annulment of the accessories inclusive;
- all the main budgetary obligations individualized in the rectifying declaration are extinguished by any means provided by law, until the date of submitting the request for annulment of the accessories inclusive;
- the main budgetary obligations and accessories administered by the central fiscal body with payment terms between April 1, 2020 and the date of submitting the request for annulment of the accessories inclusive are extinguished until the date of submitting the request for annulment of the accessories inclusive;
- all fiscal declarations, according to the fiscal vector, are submitted until the date of submitting

fiscal, se depun pana la data depunerii cererii de anulare a accesoriilor inclusiv;

- cererea de anulare a accesoriilor se depune pana la data de 15 decembrie 2020 inclusiv, sub sanctiunea decaderii.

### III. Anularea accesoriilor aferente obligatiilor bugetare principale cu scadente anterioare datei de 31 martie 2020 si stinse pana la aceasta data

Dobanzile, penalitatile si toate obligatiile fiscale accesorii aferente obligatiilor bugetare principale cu scadente anterioare datei de 31 martie 2020 inclusiv si stinse pana la aceasta data se anuleaza daca sunt indeplinite cumulativ si in mod corespunzator urmatoarele conditii:

- obligatiile bugetare principale cu scadente anterioare datei de 31 martie 2020 inclusiv au fost stinse pana la aceasta data;
- stingerea, pana la data depunerii cererii de anulare a accesoriilor inclusiv, a obligatiilor bugetare principale si accesorii administrate de organul fiscal central cu termene de plata cuprinse intre data de 1 aprilie 2020 si data depunerii cererii de anulare a accesoriilor inclusiv;
- depunerea tuturor declaratiilor fiscale, potrivit vectorului fiscal, pana la data depunerii cererii de anulare a accesoriilor inclusiv;
- depunerea cererii de anulare a accesoriilor pana la data de 15 decembrie 2020 inclusiv, sub sanctiunea decaderii.

### IV. Anularea accesoriilor aferente obligatiilor bugetare principale cu scadente anterioare datei de 31 martie 2020 individualizate in decizii de impunere

Dobanzile, penalitatile si toate obligatiile bugetare accesorii aferente obligatiilor bugetare principale administrate de organul fiscal central cu scadente

the application for annulment of the accessories inclusive;

- the request for annulment of the accessories is submitted until December 15, 2020 inclusive, under the sanction of losing the right.

### III. Annulment of the accessories related to the main budgetary obligations with maturities prior to March 31, 2020 and extinguished until this date

Interest, penalties and all ancillary fiscal obligations related to the main budgetary obligations with maturities prior to March 31, 2020 inclusive and extinguished by this date are annulled if the following conditions are cumulatively and properly met:

- the main budgetary obligations with maturities prior to March 31, 2020 inclusive have been extinguished until this date;
- extinguishing, until the date of submitting the request for annulment of the accessories inclusive, of the main budgetary obligations and accessories administered by the central fiscal body with payment terms between April 1, 2020 and the date of submitting the request for annulment of the accessories inclusive;
- submission of all tax returns, according to the tax vector, until the date of submission of the application for annulment of accessories, including;
- submitting the request for annulment of the accessories until December 15, 2020 inclusive, under the sanction of forfeiture.

### IV. Annulment of the accessories related to the main budgetary obligations with maturities prior to March 31, 2020 individualized in taxation decisions

Interest, penalties and all ancillary budgetary obligations related to the main budgetary obligations administered by the central fiscal body with maturities prior to March 31, 2020 inclusive



anterioare datei de 31 martie 2020 inclusiv si individualizate in decizii de impunere emise ca urmare a unei inspectii fiscale sau verificarii situatiei fiscale personale in derulare la data 14 mai 2020 se anuleaza daca sunt indeplinite cumulativ urmatoarele conditii:

- diferentele de obligatii bugetare principale sa fie stinse prin orice modalitate prevazuta de lege pana la termenul de plata prevazut la art. 156 alin. (1) din Codul de procedura fiscala;
- cererea de anulare a accesoriilor sa fie depusa in 90 de zile de la data comunicarii deciziei de impunere, sub sanctiunea decaderii.

De asemenea, contribuabilii la care urmeaza a incepe inspectia pot depune declaratii fiscale rectificative pan ape 24 mai 2020, intrucat prin derogare de la prevederile Codului de procedura fiscala acestea vor fi luate in considerare de organul fiscal. Aceasta masura are ca scop sa acorde contribuabililor posibilitatea de a beneficia de facilitatea fiscala prevazuta la punctul II de mai sus, avand in vedere ca potrivit Codului de procedura fiscala eventualele declaratii rectificative depuse de contribuabili pe perioada inspectiei fiscale nu se iau in considerare de organul fiscal.

#### **V. Anularea accesoriilor in cazul debitorilor care beneficiaza de esalonare la plata**

Debitorii care la data de 15 mai 2020 beneficiaza de esalonarea la plata a obligatiilor fiscale, precum si cei care obtin esalonarea in perioada cuprinsa 14 mai 2020 si data de 15 decembrie 2020 inclusiv, pot beneficia de anularea dobanzilor, penalitatilor si tuturor accesoriilor. Acesti debitori beneficiaza, in baza unei cereri, depusa pana la data de 15 decembrie 2020 inclusiv, de anularea dobanzilor, penalitatilor si tuturor accesoriilor, daca esalonarea la plata se finalizeaza pana la data depunerii cererii de anulare a accesoriilor inclusiv. In acest caz,

and individualized in taxation decisions issued as a result of a fiscal inspection or verification of the personal fiscal situation ongoing on May 14 2020 is annulled if the following conditions are cumulatively met:

- the differences of the main budgetary obligations to be extinguished by any means provided by law until the payment term provided in art. 156 para. (1) of the Fiscal Procedure Code;
- the request for annulment of the accessories to be submitted within 90 days from the date of communication of the taxation decision, under the sanction of forfeiture.

Also, the taxpayers to whom the inspection is to start can submit rectifying fiscal declarations until May 24, 2020, as by derogation from the provisions of the Fiscal Procedure Code they will be taken into account by the fiscal body.

This measure aims to give taxpayers the opportunity to benefit from the tax facility provided for in point II above, given that according to the Tax Procedure Code any corrective statements submitted by taxpayers during the tax inspection are not taken into account by the tax authority.

#### **V. Annulment of accessories in the case of debtors who benefit from payment rescheduling**

Debtors who on May 15, 2020 benefit from the payment rescheduling of tax obligations, as well as those who obtain the rescheduling between May 14, 2020 and December 15, 2020 inclusive, may benefit from the annulment of interest, penalties and all accessories. These debtors benefit, based on an application, submitted until December 15, 2020 inclusive, from the annulment of interest, penalties and all accessories, if the payment rescheduling is completed by the date of submission of the application for annulment of accessories inclusive. In this case, the accessories included in rates

accesoriile incluse in ratele de esalonare cu termene de plata dupa 14 mai 2020, achitate odata cu plata ratei de esalonare se restituie.

In situatia in care esalonarea la plata aflata in derulare cuprinde numai obligatii de plata accesorii, debitorii pot beneficia de anulara accesoriilor ramase de plata din inlesnirea la plata acordata, fara a le mai achita, urmand ca, in baza cererii de anulare a accesoriilor, organul fiscal sa emita decizia de anulare a accesoriilor, precum si decizia de finalizare a esalonarii la plata.

#### **VI. Anulara accesoriilor in cazul obligatiilor bugetare restante la data de 31 martie 2020 datorate bugetelor locale**

In cazul obligatiilor bugetare restante la data de 31 martie 2020 inclusiv, datorate bugetelor locale, prevederile referitoare la anulara obligatiilor bugetare accesorii din Ordonanta, se aplica de catre unitatile administrativ-teritoriale, optional, cu conditia ca aplicarea acestor prevederi sa fie stabilita prin hotarare a consiliului local.

#### **VII. Anulara accesoriilor in cazul obligatiilor bugetare restante la data de 31 martie 2020 administrate de alte institutii sau autoritati publice**

Prevederile referitoare la anulara obligatiilor bugetare accesorii din Ordonanta sunt aplicabile si in cazul obligatiilor bugetare administrate de alte institutii sau autoritati publice. In acest caz, cererea de anulare a accesoriilor se depune si se solutioneaza de catre institutia sau autoritatea publica care administreaza respectivele obligatii bugetare.

rescheduling of payment terms by May 14, 2020, with installment payment paid rescheduling returned.

In the situation where the ongoing payment schedule includes only accessory payment obligations, the debtors can benefit from the annulment of the remaining payment accessories from the granted payment facility, without paying them, following that, based on the accessories annulment request, the body fiscal to issue the decision to cancel the accessories, as well as the decision to complete the payment rescheduling.

#### **VI. Annulment of accessories in case of outstanding budget obligations as of March 31, 2020 due to local budgets**

In case of outstanding budgetary obligations on March 31, 2020 inclusive, due to local budgets, the provisions regarding the annulment of the accessory budgetary obligations from the Ordinance, shall be applied by the administrative-territorial units, optionally, provided that the application of these provisions is established by local council decision.

#### **VII. Annulment of accessories in case of outstanding budget obligations as of March 31, 2020 administered by other institutions or public authorities**

The provisions regarding the annulment of the accessory budgetary obligations from the Ordinance are also applicable in the case of the budgetary obligations administered by other institutions or public authorities. In this case, the request for annulment of the accessories is submitted and solved by the institution or public authority that manages the respective budgetary obligations.



### VIII. Anularea accesoriilor in cazul debitorilor care au cereri de rambursare

Debitorii care la data de 15 decembrie 2020 inclusiv au cereri de rambursare in curs de solutionare pentru care, ulterior acestei date, organul fiscal respinge total sau partial rambursarea beneficiaza de anulara obligatiilor bugetare accesorii, daca achita obligatiile bugetare de care depinde anulara, nestinse prin compensare cu sumele individualizate in cererea de rambursare, in termen de 30 de zile de la data comunicarii deciziei prin care se respinge rambursarea.

#### Solicitarea de anulare a accesoriilor aferente obligatiilor bugetare restante

Debitorii care intentioneaza sa beneficieze de anulara obligatiilor bugetare accesorii potrivit Ordonantei pot notifica organul fiscal central cu privire la intentia lor, pana cel mai tarziu la data de 15 decembrie 2020.

In termen de cel mult 5 zile lucratoare de la data depunerii notificarii, organul fiscal central elibereaza din oficiu certificatul de atestare fiscala, pe care il comunica debitorului.

Pentru debitorii care au notificat organul fiscal:

- a)** dobanzile, penalitatile si toate accesoriile, care pot face obiectul anularii, se amana la plata in vederea anularii. In acest caz, organul fiscal central emite decizie de amanare la plata a dobanzilor, penalitatilor si a tuturor accesoriilor;
- b)** procedura de executare silita nu incepe sau se suspenda, dupa caz, pentru obligatiile accesorii amanate la plata potrivit lit. a);
- c)** obligatiile accesorii amanate la plata potrivit lit. a) nu se sting pana la data solutionarii cererii de anulare a accesoriilor sau pana la data de 15 decembrie 2020 inclusiv, in cazul in care debitorul nu depune cerere de anulare a accesoriilor.

Decizia de amanare la plata a dobanzilor, penalitatilor si a tuturor accesoriilor isi pierde

### VIII. Annulment of accessories in the case of debtors who have repayment requests

Debtors that on December 15, 2020 inclusive have claims for reimbursement in progress for which, after this date, the tax authority rejects in full or in part the reimbursement benefits from the annulment of budgetary obligations accessories, if it pays the budgetary obligations on which the annulment depends, not settled with the individualized amounts in the request for reimbursement, within 30 days from the date of communication of the decision rejecting the reimbursement.

#### Request for annulment of accessories related to outstanding budget obligations

Debtors who intend to benefit from the annulment of ancillary budgetary obligations according to the Ordinance may notify the central fiscal body about their intention, no later than December 15, 2020.

Within maximum 5 working days from the date of submission of the notification, the central fiscal body issues ex officio the fiscal attestation certificate, which it communicates to the debtor.

For debtors who have notified the tax authority:

- a)** the interests, penalties and all accessories, which may be subject to annulment, shall be deferred to payment for annulment. In this case, the central fiscal body issues a decision to postpone the payment of interest, penalties and all accessories;
- b)** the forced execution procedure does not start or is suspended, as the case may be, for the ancillary obligations postponed for payment according to let. a);
- c)** the ancillary obligations postponed for payment according to let. a) they do not expire until the date of solving the request for annulment of the accessories or until December 15, 2020 inclusive, in case the debtor does not submit a request for annulment of the accessories.

The decision to postpone the payment of interest, penalties and all accessories loses its validity in any



valabilitatea in oricare dintre urmatoarele situatii:

**a)** la data emiterii deciziei de anulare a accesoriilor sau a deciziei de respingere a cererii de anulare a accesoriilor, dupa caz;

**b)** la data de 15 decembrie 2020 inclusiv, in cazul in care debitorul nu depune cerere de anulare a accesoriilor.

Pentru debitorii care nu au notificat organul fiscal, dobanzile, penalitatile si toate accesoriile care pot fi anulate si care au fost stinse dupa 14 mai 2020 se restituie potrivit Codului de Procedura Fiscala.

**In ceea ce priveste efecte cu privire la masurile de executare silita prin poprire instituite de organul fiscal central**, pana la data de 15 decembrie 2020 inclusiv, debitorii care au notificat organul fiscal si au dispuse masuri de executare silita prin poprire la 14 mai 2020, de catre organul de executare fiscala, asupra disponibilitatilor banesti, pot efectua plata sumelor inscrise in adresele de infiintare a popririi din sumele indisponibilizate, altele decat cele reprezentand obligatii de plata care fac obiectul amanarii la plata in vederea anularii. Aceste prevederi sunt aplicabile si pentru masurile de executare silita prin poprire, dispuse, intre 14 mai 2020 si 15 decembrie 2020 inclusiv.

**Cererea de anulare a accesoriilor** depusa se solutioneaza prin decizie de anulare a accesoriilor sau, dupa caz, decizie de respingere a cererii de anulare a accesoriilor.

Un debitor poate beneficia de anulara accesoriilor in oricare dintre situatiile mai sus, independent sau cumulativ, daca sunt indeplinite conditiile pentru acordarea anularii.

Facilitatea fiscala reprezentand anulara accesoriilor isi mentine valabilitatea si in urmatoarele cazuri:

a) in cazul desfiintarii actului administrativ fiscal in procedura de solutionare a contestatiei chiar daca s-a dispus emiterea unui nou act administrativ fiscal;

of the following situations:

**a)** on the date of issuing the decision to cancel the accessories or the decision to reject the request to cancel the accessories, as the case may be;

**b)** on December 15, 2020 inclusive, in case the debtor does not submit a request for annulment of the accessories.

For debtors who have not notified the fiscal body, the interests, penalties and all accessories that can be annulled and that were extinguished after May 14, 2020 are refunded according to the Fiscal Procedure Code.

**Regarding the effects regarding the foreclosure measures instituted by the central fiscal body**, until December 15, 2020 inclusive, the debtors who notified the fiscal body and ordered foreclosure measures on May 14, 2020, of to the fiscal execution body, on the cash availabilities, they can make the payment of the amounts registered in garnishment notices from the unavailable amounts, other than those representing payment obligations that are subject to postponement for payment in order to cancel. These provisions are also applicable for foreclosure measures, ordered, between May 14, 2020 and December 15, 2020 inclusive.

**The request for annulment of the accessories** submitted is solved by a decision to cancel the accessories or, as the case may be, a decision to reject the request to cancel the accessories.

A debtor can benefit from the annulment of the accessories in any of the above situations, independently or cumulatively, if the conditions for granting the annulment are met.

The fiscal facility representing the annulment of the accessories maintains its validity in the following cases as well:

a) in case of annulment of the fiscal administrative act in the procedure of solving the appeal even if it

b) in cazul in care ulterior emiterii certificatului de atestare fiscala organul fiscal constata existenta unor obligatii bugetare ce nu au fost incluse in certificatul de atestare fiscala.

Impotriva actelor administrative fiscale emise potrivit prezentului capitol se poate formula contestatie potrivit Codului de Procedura Fiscala.

Procedura de aplicare a anularii obligatiilor accesorii se aproba prin ordin in termen de pana la 14 iunie 2020.

**Contact:**

**Florentina Susnea**

Managing Partner

[florentina.susnea@pkffinconta.ro](mailto:florentina.susnea@pkffinconta.ro)

was ordered the issuance of a new fiscal administrative act;

b) in case after the issuance of the fiscal attestation certificate the fiscal body finds the existence of some budgetary obligations that were not included in the fiscal attestation certificate.

An appeal may be filed against the fiscal administrative acts issued according to this chapter according to the Fiscal Procedure Code.

The procedure for applying the annulment of ancillary obligations is approved by order within June 14, 2020.

**Maria Popa**

Tax Manager

[maria.popa@pkffinconta.ro](mailto:maria.popa@pkffinconta.ro)

