



Ordonanta de urgenta nr. 90/2020 pentru modificarea Ordonantei Guvernului nr. 6/2019 privind instituirea unor facilitati fiscale, precum si pentru modificarea altor acte normative

In vigoare de la 29 mai 2020

1. In scopul revitalizarii si evitarii deschiderii procedurii insolventei, debitorii, persoane juridice de drept public sau privat, cu exceptia institutiilor publice si a unitatilor administrativ-teritoriale, aflati in dificultate financiara si pentru care exista riscul intrarii in insolventa, isi pot restructura obligatiile bugetare principale restante la data de 31 martie 2020 si neachitate pana la data emiterii certificatului de atestare fiscala, precum si obligatiile bugetare accesorii.
2. Obligatiile bugetare principale restante la data de 31 martie 2020 sunt:
 - obligatiile bugetare declarate de debitor sau stabilite de organul fiscal competent prin decizie dupa data de 1 aprilie 2020 aferente perioadelor fiscale de pana la data de 31 martie 2020;
 - obligatiile fiscale principale scadente in perioada cuprinsa intre data intrarii in vigoare a OUG nr. 29/2020 privind unele masuri economice si fiscal-bugetare (i.e. 21.03.2020) si data de 31 martie 2020 inclusiv.
3. Restructurarea obligatiilor bugetare se aplica si pentru obligatiile bugetare principale si accesorii stabilite de alte organe decat organele fiscale si pentru amenzile de orice fel, transmise spre recuperare organelor fiscale centrale dupa data de 1 aprilie 2020 pana la data eliberarii

Emergency Ordinance no. 90/2020 for the amendment of the Government Ordinance no. 6/2019 regarding the establishment of tax facilities, as well as for the modification of other normative acts

In force since May 29th, 2020

1. In order to revitalize and avoid the opening of insolvency proceedings, debtors, legal entities of public or private law, except for public institutions and administrative-territorial units, in financial difficulty and for which there is a risk of insolvency, may restructure their budgetary obligations outstanding due on March 31st, 2020 and unpaid until the date of issuance of the fiscal attestation certificate, as well as the accessory budgetary obligations.
2. The main outstanding budgetary obligations as of March 31st, 2020 are:
 - the budgetary obligations declared by the debtor or established by the competent tax authority by decision after April 1st, 2020 related to the fiscal periods until March 31st, 2020;
 - the main fiscal obligations due in the period between the date of entry into force of the GEO no. 29/2020 regarding some economic and fiscal-budgetary measures (i.e. March 21st, 2020) and the date of March 31st, 2020 inclusive.
3. The restructuring of budgetary obligations also applies to the main and ancillary budgetary obligations established by authorities other than tax authorities and to fines of any kind, sent for recovery to central tax authorities after April 1st 2020 until the date of issuing the fiscal



certificatului de atestare fiscal.

4. Cei ce doresc sa-si restructureze obligatiile bugetare, au obligatia de a notifica organul fiscal competent cu privire la intentia sa in perioada 8 august - 31 octombrie 2019, precum si in perioada 1 februarie - 30 septembrie 2020, sub sanctiunea decaderii din dreptul de a mai beneficia de restructurarea obligatiilor bugetare. Acestia se vor adresa unui expert.
5. Debitorii care au inclusa in planul de restructurare masura de anulare a unui quantum de maximum 30% inclusiv din totalul obligatiilor bugetare principale, pe langa obligatiile bugetare scadente, mai au de achitat (pana la data depunerii solicitarii de restructurare) si 5% din quantumul obligatiilor bugetare principale care fac obiectul inlesnirii la plata.
6. Debitorii care au inclusa in planul de restructurare masura de anulare a unui quantum cuprins intre 30% si 40% inclusiv din totalul obligatiilor bugetare principale, pe langa obligatiile bugetare scadente, mai au de achitat (pana la data depunerii solicitarii de restructurare) si 10% din quantumul obligatiilor bugetare principale care fac obiectul inlesnirii la plata.
7. Debitorii care au inclusa in planul de restructurare si masura de anulare a unui quantum cuprins intre 40% si 50% inclusiv din totalul obligatiilor bugetare principale pe langa obligatiile bugetare scadente, mai au de achitat (pana la data depunerii solicitarii de restructurare) si 15% din quantumul obligatiilor bugetare principale care fac obiectul inlesnirii la plata.
8. Solicitarea de restructurare se poate depune pana la data de 15 decembrie 2020, sub

attestation certificate.

4. Those who wish to restructure their budgetary obligations, have the obligation to notify the competent tax authority about its intention between August 8th - October 31st, 2019, as well as between February 1st and September 30th, 2020, under the sanction of the revocation of the right to benefit from the restructuring of budgetary obligations. They will consult an expert.
5. Debtors that have included in the restructuring plan the measure of cancellation of a maximum amount of 30% including the total main budgetary obligations, in addition to the due budgetary obligations (until the date of submission of the restructuring request), also have to pay 5% of the amount of the main budgetary obligations that are subject to relief at payment.
6. Debtors who have included in the restructuring plan the measure of cancellation of an amount between 30% and 40% including the total main budgetary obligations, in addition to the due budgetary obligations (until the date of submitting the restructuring request), also have to pay 10% of the amount of the main budgetary obligations that make the object of the payment facility.
7. Debtors who have included in the restructuring plan the cancellation measure of an amount between 40% and 50%, including the total main budgetary obligations in addition to the due budget obligations (until the date of submitting the restructuring request), also have to pay 15% of the amount of the main budgetary obligations the object of the payment facility.
8. The restructuring application can be submitted until December 15th, 2020, under penalty of forfeiture.

sanctiunea decaderii.

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| <p>9. Debitorii care au depus notificari privind intentia de restructurare a obligatiilor bugetare pana la data intrarii in vigoare a prezentei ordonante, pot depune cererea de restructurare, pana la data de 15 decembrie 2020. Organul fiscal competent va elibera in oficiu un nou certificat de atestare fiscala in termen de cel mult 10 zile de la data intrarii in vigoare a prezentei ordonante, pe care il va comunica debitorului.</p> <p>10. Debitorii care au depus solicitari privind restructurarea obligatiilor bugetare aflate in curs de solutionare la data intrarii in vigoare a prezentei ordonante, pot opta prin cerere adresata organului fiscal competent, in termen de 10 zile de la data intrarii in vigoare a prezentei ordonante, pentru refacerea planului de restructurare cu obligatiile bugetare restante la 31 martie 2020 si depunerea unei noi cereri.</p> <p>11. Termenul de 30 de zile de la incetarea starii de urgenta, prevazut la art. VII alin. (4) din OUG nr. 29/2020 se proroga pana la data de 25 iunie 2020 inclusiv.</p> <p>12. Termenul de 30 de zile de la incetarea starii de urgenta, prevazut la art. XIII alin. (1) din OUG nr. 48/2020 se proroga pana la data de 25 iunie 2020 inclusiv.</p> | <p>9. Debtors who have submitted notifications regarding the intention to restructure the budgetary obligations until the date of entry into force of this ordinance, may submit the application for restructuring, until December 15th, 2020. The competent tax authority will issue ex officio a new attestation certificate fiscal within maximum 10 days from the date of entry into force of this ordinance, which it will communicate to the debtor.</p> <p>10. The debtors who have submitted requests regarding the restructuring of the budgetary obligations pending in the date of entry into force of this ordinance, may opt by request addressed to the competent tax authority, within 10 days from the date of entry into force of this ordinance, to restore the restructuring plan with the remaining budgetary obligations on March 31st, 2020 and submit a new application.</p> <p>11. The 30-day period following the end of the emergency situation referred to in art. VII para. (4) of GEO no. 29/2020 is extended until June 25th, 2020 inclusive.</p> <p>12. The 30-day period following the end of the emergency situation referred to in art. XIII alin. (1) of GEO no. 48/2020 is extended until June 25th, 2020 inclusive.</p> |
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