



Stimati colaboratori,

Legea nr. 62/2020 privind aplicarea unor facilitati de la plata chiriei pentru perioada aferenta starii de urgenta

In vigoare de la 24 mai 2020

1. Plata chiriilor pentru folosinta imobilelor inregistrate ca sedii, puncte de lucru sau locuinte, se poate amana, la cerere, fara plata de dobanzi si penalitati. Beneficiarii sunt locatarii, operatori economici, practicanti ai profesiilor liberale, entitatile juridice de drept privat, a caror activitate a fost intrerupta sau ale caror venituri sau incasari au scazut cu cel putin 15% in luna martie 2020 fata de media ultimului an calendaristic in perioada de aplicare a starii de urgenta, persoanele fizice afectate economic direct sau indirect in perioada de aplicare a starii de urgenta.
2. Cererea va fi insotita de:
 - a) contractul de locatiune intre locator si locatar;
 - b) act aditional intre locator si locatar la contractul de locatiune, care va contine urmatoarele:
 - acordul partilor pentru amanarea platii chiriei, durata perioadei de amanare a platii chiriei, suma aferenta acestei perioade de amanare;
 - datele de identificare ale locatorului si locatarului;

Dear collaborators,

Law no. 62/2020 on the application of rent facilities for the emergency period

In force since May 24th, 2020

1. The payment of rents for the use of real estates registered as offices, work points or residences, may be postponed, upon request, without payment of interest and penalties. Beneficiaries are tenants, economic operators, practitioners of the liberal professions, legal entities under private law, whose activity has been interrupted or whose incomes or revenues have decreased by at least 15% in March 2020 compared to the average of the last calendar year in the period application of the state of emergency, the individuals economically affected directly or indirectly during the period of application of the state of emergency.
2. The application shall be accompanied by:
 - a) the lease contract between the lessor and the lessee;
 - b) additional document between the lessor and the lessee to the lease contract, which will contain the following:
 - the agreement of the parties for the postponement of the rent payment, the duration of the postponement period of the rent payment, the amount related to this postponement period;
 - identification data of the lessor and the lessee;

- datele contului bancar al locatorului in care urmeaza a se face plata de catre organul fiscal teritorial competent;
 - data semnarii si semnaturile ambelor parti;
- c) orice fel de act al locatarului care dovedeste imposibilitatea platii chiriei in perioada specificata in actul aditional dintre locator si locatar.
- Cererea poate fi depusa si prin posta electronica la o adresa de e-mail care va fi afisata pe pagina de internet a fiecarui organ fiscal teritorial.
3. Pentru a beneficia de amanarea la plata chiriei, locatarul/chiriasul va prezenta organului fiscal orice fel de act justificativ care sa ateste imposibilitatea platii chiriei in perioada specificata in actul aditional dintre locator si locatar.
4. Conditile ce trebuie indeplinite cumulativ:
- a) chiria lunara specificata in actul aditional dintre locator si locatar este mai mica, cel mult egala cu chiria din luna februarie 2020;
- b) valoarea chiriei lunare din actul aditional este de maximum 10.000 RON pentru operatorii economici pentru fiecare locatie si maximum 2.000 RON pentru persoane fizice pentru o singura locatie.
5. In anul 2020 nu sunt venituri impozabile veniturile din cedarea folosintei bunurilor imobile obtinute in baza unor contracte de inchiriere/subinchiriere sau uzufruct pe perioada pe care s-a negociat scaderea contravalorii folosintei bunului imobil, dar nu mai mult de 31 decembrie 2020. Contribuabilii beneficiari sunt aceia care reduc pe perioada anului 2020 contravaloarea folosintei bunului imobil, stabilita in bani si/sau in natura, potrivit
- the data of the bank account of the lessor in which the payment is to be made by the competent territorial tax authority;
 - date of signing and signatures of both parties;
- c) any kind of measure by the lessee proving that the rent cannot be paid within the period specified in the agreement between the lessor and the lessee.
- The application can also be submitted by e-mail to an e-mail address that will be displayed on the website of each territorial tax authority.
3. In order to benefit from the postponement of the rent payment, the lessee / tenant will present to the tax authority any kind of justifying document attesting the impossibility of paying the rent during the period specified in the additional act between the lessor and the lessee.
4. Conditions to be met cumulatively:
- a) the monthly rent specified in the additional act between the lessor and the lessee is lower, at most equal to the rent from February 2020;
- b) the value of the monthly rent from the additional act is of maximum 10,000 RON for the economic operators for each location and maximum 2,000 RON for natural persons for a single location.
5. In 2020, the income from the transfer of the use of real estate obtained on the basis of lease / sublease or usufruct contracts for the period during which the decrease of the value of the use of real estate was negotiated, but not more than December 31st, 2020, is not taxable. The beneficiary taxpayers are those who reduce during 2020 the equivalent value of the use of the real estate, established in money and / or in kind, according to the contract concluded



- contractului incheiat intre parti, cu cel puțin 30% fata de contravaloarea folosintei bunului imobil aferenta lunii februarie 2020.
6. In anul 2020 nu intra in plafonul de calcul anual contravaloarea folosintei bunului imobil, stabilita in bani si/sau in natura, potrivit contractului incheiat intre parti, reduca cu cel puțin 30% fata de contravaloarea folosintei bunului imobil aferenta lunii februarie 2020.
 7. De prevederile mentionate anterior la pct. 5 si 6, beneficiaza persoanele fizice care in anul 2019 au realizat venituri din cedarea folosintei bunurilor din derularea unui numar mai mare de 5 contracte de inchiriere si, incepand cu anul 2020, au calificat aceste venituri in categoria veniturilor din activitati independente.
 8. Pentru contribuabilii platitori de impozit pe profit si ai celor care datoreaza impozitul pe veniturile microintreprinderilor, veniturile din cedarea folosintei bunurilor imobile obtinute in baza unor contracte de inchiriere/subinchiriere sau uzufruct sunt impozabile doar in proportie de 80% din valoarea lor pentru perioada pe care s-a negociat scaderea contravalorii folosintei bunului imobil, dar nu mai mult de 31 decembrie 2020.
 9. Locatarii care beneficiaza de amanarea platii chiriei sunt obligati sa plateasca chiriile lunare, a caror plata a fost amanata, organului fiscal teritorial competent, care a platit aceste chirii locatorului, esalonat, in rate egale, dupa perioada in care plata a fost amanata, pana la 31 decembrie 2020, in caz contrar organul fiscal teritorial competent va proceda la executarea silita a creantelor.
- between the parties, by at least 30% compared to the equivalent value of the real estate use related to February 2020.
6. In 2020, the annual calculation ceiling does not include the equivalent value of the use of the real estate, established in money and / or in kind, according to the contract concluded between the parties, reduced by at least 30% compared to the equivalent value of the real estate use related to February 2020.
 7. The provisions referred to in points 5 and 6 above shall apply to natural persons who in 2019 realized income from the disposal of the goods from the operation of more than five rental contracts and, since 2020, have qualified such income as income from self-employed activities.
 8. For the taxpayers paying the profit tax and of those who owe the income tax to the micro-enterprises, the incomes from the transfer of the use of the real estate obtained on the basis of lease / sublease or usufruct contracts are taxable only in proportion of 80% of their value for the period which negotiated the decrease of the value of the use of the real estate, but not more than December 31st, 2020.
 9. The tenants who benefit from the postponement of the rent payment are obliged to pay the monthly rents, whose payment has been deferred, to the competent territorial tax authority, which paid these rents to the lessor, in equal installments, after the period in which the payment was deferred, until December 31st, 2020, otherwise the competent



10. Amanarea la plata a chiriilor se aplica pentru toata perioada starii de urgenta, precum si pentru luna urmatoare celei in care a incetat starea de urgenta.
11. In termen de 15 zile de la data publicarii prezentei legi in Monitorul Oficial ministerele de resort vor elabora proceduri de punere in aplicare.

- territorial tax authority will proceed to the forced execution of the claims.
10. The rent deferral shall apply for the whole period of the state of emergency and for the month following that in which the state of emergency ceased.
11. Within 15 days from the publication of this law in the Official Gazette, the ministries concerned will draw up implementation procedures.

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