



Stimati colaboratori,

Va prezentam mai jos comunicatul de presa ale Ministerului Finantelor Publice (MFP) din data de 13.05.2020 privind redirectionarea cotelor din impozitul pe venit pentru entitatile nonprofit si de cult

Redam textul integral al comunicatului de presa:

*Persoanele care vor sa redirectioneze sume din impozitul pe venit aferent anului 2019 catre ONG-uri si alte entitati nonprofit sau unitati de cult vor putea sa depuna formularele cu datele entitatilor/unitatilor de cult alese pana la data de 30 iunie 2020, noul termen stabilit si pentru depunerea declaratiei unice.*

Ca urmare a declansarii pandemiei coronavirus, Ministerul Finantelor Publice a propus prorogarea mai multor termene de declarare si plata a obligatiilor fiscale, iar, in acest context, neintroducerea prorogarii termenului pana la care se depune formularul 230 – Cerere privind destinatia sumei reprezentand pana la 3,5% din impozitul anual datorat – ar fi condus la diminuarea fondurilor atrase de entitatile nonprofit si unitatile de cult, precum si pentru acordarea de burse private.

Bonificatiile acordate pentru declaratia unica, de pana la 10% din impozitul datorat, nu afecteaza sumele din impozitul pe venit aferent anului 2019 in cazul contribuabililor care dispun asupra destinatiei unei sume reprezentand pana la 3,5% din impozitul pe venit, pe baza

Dear collaborators,

We present you below the press release of the Ministry of Public Finance (MPF) from May 13<sup>th</sup> 2020 on the redirection of income tax rates for non-profit and cult entities

We reproduce its content integrally:

*Persons wishing to redirect amounts from the 2019 income tax to NGOs and other non-profit entities or cult units will be able to submit the forms with the data of the chosen cult entities / units until June 30<sup>th</sup> , 2020, the new deadline set and for the submission of the unique statement.*

As a result of the outbreak of the coronavirus pandemic, the Ministry of Public Finance proposed extending several deadlines for declaring and paying tax obligations, and in this context, not introducing the extension of the deadline for submitting form 230 - Application for the destination of up to 3, 5% of the annual tax due - would have led to a decrease in funds attracted by non-profit entities and cult units, as well as for the granting of private scholarships.

The bonuses granted for the unique statement, up to 10% of the tax due, do not affect the amounts of the 2019 income tax for taxpayers who have as their destination an amount of up to 3,5% of the income tax on the basis of the unique statement. Thus, the amounts



declaratiei unice. Astfel, sumele redirectionate vor fi calculate la valoarea impozitului datorat, fara diminuarile oferite de bonificatii.

La inceputul acestui an, Guvernul a aprobat propunerea MFP de a prelungi termenul de depunere a formularului 230 de la 15 martie pana la data de 25 mai, termen care a fost din nou prelungit pana la data de 30 iunie.

Intrucat, in cursul anului 2019, masura privind sustinerea entitatilor nonprofit, a unitatilor de cult sau pentru acordarea de burse private a fost modificata incepand cu veniturile lunii aprilie 2019 (2% ianuarie – martie; 3,5% aprilie – decembrie), iar persoanele fizice care au optat pentru distribuirea sumelor din impozitul pe venit au utilizat doua formulare, cate unul pentru fiecare perioada, ANAF a publicat in luna martie a acestui an si un formular simplificat, care cuprinde ambele perioade de raportare.

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

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redirected will be calculated at the amount of tax due, without any reductions provided by the bonuses.

At the beginning of this year, the Government approved the MPF proposal to extend the deadline for submitting form 230 from March 15<sup>th</sup> to May 25<sup>th</sup>, which was extended again until June 30<sup>th</sup>.

Because, during 2019, the measure on the support of non-profit entities, cult units or for the granting of private scholarships was modified starting with the revenues of April 2019 (2% January - March; 3.5% April - December), and the individuals who opted for the distribution of income tax amounts used two forms, one for each period, NATA published a simplified form in March this year, covering both reporting periods.

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

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