



Stimati colaboratori,

Legea nr. 114/2020 privind aprobarea Ordonantei de urgenta a Guvernului 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 11 iulie 2020

1. Pentru evitarea deschiderii procedurii insolventei, debitorii, persoane juridice de drept public sau privat, aflate in dificultate financiara si pentru care exista riscul intrarii in insolventa, isi pot restructura obligatiile bugetare principale restante la data de 31 iulie 2020 si neachitate pana la data emiterii certificatului de atestare fiscala, precum si obligatiile bugetare accesorii.

Exceptie fac:

- Institutiile publice: Parlamentul, Administratia Prezidentiala, ministerele, celelalte organe de specialitate ale administratiei publice, alte autoritati publice, institutiile publice autonome, precum si institutiile din subordinea/coordonarea acestora;
- unitatile administrativ-teritoriale.

2. Obligatiile bugetare principale restante la data de 31 iulie 2020 sunt:

- obligatiile bugetare declarate de debitor sau stabilite de organul fiscal competent prin decizie dupa data de 1 august 2020

Dear collaborators,

Law no. 114/2020 regarding the approval of the Government Emergency Ordinance no. 90/2020 for the amendment of the Government Ordinance no. 6/2019 regarding the establishment of fiscal facilities, as well as for the modification of other normative acts

In force since July 11th, 2020

1. In order to avoid the opening of insolvency proceedings, debtors, legal entities of public or private law, in financial difficulty and for which there is a risk of insolvency, may restructure their main budgetary obligations outstanding on July 31st, 2020 and unpaid until the date of issuance the fiscal attestation certificate, as well as the accessory budgetary obligations.

Exceptions are:

- Public institutions: the Parliament, the Presidential Administration, the ministries, the other specialized bodies of the public administration, other public authorities, the autonomous public institutions, as well as the institutions under their subordination/coordination;
- administrative-territorial units.

2. The main outstanding budgetary obligations as at July 31st, 2020 are:

- the budgetary obligations declared by the debtor or established by the competent fiscal authority by decision after August 1st, 2020 related to the fiscal periods until



- aferente perioadelor fiscale de pana la data de 31 iulie 2020;
- obligatiile fiscale principale scadente in perioada cuprinsa intre data intrarii in vigoare a OUG nr. 29/2020.
3. Restructurarea obligatiilor bugetare se aplica si pentru obligatiile bugetare principale si accesorii stabilite de alte organe decat organele fiscale, precum si pentru amenzile de orice fel, transmise spre recuperare organelor fiscale centrale dupa data de 1 august 2020 pana la data eliberarii certificatului de atestare fiscal cat si pentru obligatiile bugetare scadente in perioada cuprinsa intre 1 august 2020 si data depunerii solicitarii de restructurare.
 4. Prin obligatii bugetare se intelege obligatia de plata a oricaror sume care se cuvin bugetului general consolidat si/sau bugetelor autoritatilor publice centrale si locale individualizata in titluri executorii emise potrivit legii, existente in evidenta organului fiscal central, in vederea recuperarii.
 5. Solicitarea de restructurare se poate depune pana la data de 31 decembrie 2020, sub sanctiunea decaderii.
 6. Pentru debitorii care au depus solicitari privind restructurarea obligatiilor bugetare aflate in curs de solutionare la data intrarii in vigoare a OUG nr. 90/2020 acestea se solutioneaza potrivit legislatiei in vigoare la data depunerii solicitarii sau debitorii pot opta, prin cerere adresata organului fiscal competent, in termen de 10 zile de la data intrarii in vigoare a prezentei legi, pentru refacerea planului de restructurare cu obligatiile bugetare restante la 31 iulie 2020 si depunerea unei noi cereri pana la data de 31 decembrie 2020, sub sanctiunea decaderii.
- July 31st, 2020;
- the main fiscal obligations due in the period between the date of entry into force of GEO no. 29/2020.
3. The restructuring of budgetary obligations also applies to the main and ancillary budgetary obligations established by authorities other than tax authorities, as well as to fines of any kind, sent for recovery to central fiscal bodies after August 1, 2020 until the date of issuing the fiscal attestation certificate. as well as for the budgetary obligations due in the period between August 1, 2020 and the date of submitting the restructuring request.
 4. Budgetary obligations mean the obligation to pay any amounts due to the general consolidated budget and / or budgets of central and local public authorities individualized in enforceable titles issued according to law, existing in the records of the central fiscal body, for recovery.
 5. The restructuring application can be submitted until December 31, 2020, under the sanction of forfeiture.
 6. For the debtors who submitted requests regarding the restructuring of the budgetary obligations in the process of being settled on the date of entry into force of GEO no. 90/2020, they are resolved according to the legislation in force at the date of submission of the application or the debtors can choose, by request addressed to the competent fiscal body, within 10 days from the date of entry into force of this law, to restore the restructuring plan with outstanding budget obligations on July 31, 2020 and the submission of a new application until December 31, 2020, under the sanction of forfeiture.



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