



Stimati colaboratori,

**Ordonanta de urgenta nr. 107/2020 privind modificarea art. II din Ordonanta Guvernului nr. 5/2020 pentru modificarea si completarea Legii nr. 207/2015 privind Codul de procedura fiscala si pentru prorogarea unor termene**

Prezenta ordonanta de urgenta transpune prevederile Directivei (UE) 2020/876 a Consiliului din 24 iunie 2020 de modificare a Directivei 2011/16/UE in vederea solutionarii nevoii urgente de amanare a anumitor termene pentru depunerea si schimbul de informatii in domeniul fiscal ca urmare a pandemiei de COVID-19.

**In vigoare de la 01 iulie 2020**

1. Termenul de raportare la Agentia Nationala de Administrare Fiscala (ANAF) a aranjamentelor transfrontaliere de catre intermediarii sau contribuabilii relevanti, derulate in perioada **25 iunie 2018-30 iunie 2020** a fost prorogat pana la data de **28 februarie 2021**.
2. Termenul de 30 de zile de raportare la ANAF, prevazut la art. 291<sup>4</sup> alin. (1) din Codul de Procedura Fiscala, se proroga si incepe sa curga cel tarziu de la **1 ianuarie 2021** pentru aranjamentele transfrontaliere care fac obiectul raportarii puse la dispozitie in vederea implementarii sau care sunt pregatite pentru implementare sau pentru care primul pas in demersul de implementare este facut in perioada **1 iulie 2020-31 decembrie 2020**.

Dear collaborators,

**Emergency ordinance no. 107/2020 amending article II of Government Ordinance no. 5/2020 for amending and supplementing Law No 207/2015 on Tax Procedure Code and for extension of certain time limits**

This Emergency Ordinance transposes the provisions of Council Directive (EU) 2020/876 of June 24<sup>th</sup>, 2020 amending Directive 2011/16/EU in order to address the urgent need to postpone certain deadlines for the submission and exchange of information in the tax field as a result of the COVID-19 pandemic.

**In force since July 1<sup>st</sup>, 2020**

1. The deadline for reporting cross-border arrangements carried out between **June 25<sup>th</sup>, 2018 and June 30<sup>th</sup>, 2020** by relevant intermediaries or taxpayers to the National Agency for Tax Administration (NATA) was extended until **February 28<sup>th</sup>, 2021**.
2. The term of 30 days of reporting to NATA, provided in art. 2914 para. (1) of the Tax Procedure Code, is extended and starts to run at the latest from **January 1<sup>st</sup>, 2021** for cross-border arrangements that are subject to reporting provided for implementation or that are ready for implementation or for which the first step in the implementation process is made between **July 1<sup>st</sup>, 2020 and December 31<sup>st</sup>, 2020**.

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| <p>3. Pentru intermediarii care proiecteaza, comercializeaza, organizeaza, pun la dispozitie in vederea implementarii sau gestioneaza implementarea unui aranjament transfrontalier care face obiectul raportarii si furnizeaza, direct sau prin intermediul altor persoane, ajutor, asistenta sau consiliere in perioada 1 iulie 2020-31 decembrie 2020, termenul de 30 de zile se proroga si incepe sa curga cel tarziu de la 1 ianuarie 2021.</p> <p>4. Intermediarul intocmeste primul raport catre ANAF pana la data de 30 aprilie 2021.</p> <p>5. Pentru contribuabilul relevant caruia ii revine obligatia de raportare, termenul de 30 de zile se proroga si incepe sa curga cel tarziu de la 1 ianuarie 2021 pentru aranjamentele transfrontaliere care fac obiectul raportarii puse la dispozitie in vederea implementarii sau care sunt pregatite pentru implementare sau pentru care primul pas in demersul de implementare este facut in perioada 1 iulie 2020 - 31 decembrie 2020.</p> <p>6. Termenul (o luna de la sfarsitul trimestrului in care au fost raportate informatiile) in interiorul caruia ANAF comunica prin intermediul schimbului automat primele informatii se prelungeste pana la data de 30 aprilie 2021.</p> | <p>3. For intermediaries who design, market, organize, make available for implementation or manage the implementation of a cross-border arrangement that is the subject of reporting and provide, directly or through other persons, assistance, assistance or advice between July 1<sup>st</sup> , 2020 and December 31<sup>st</sup> , 2020, the term of 30 days is extended and starts to run at the latest from January 1<sup>st</sup> , 2021.</p> <p>4. The intermediary prepares the first report to NATA until April 30th , 2021.</p> <p>5. For the relevant taxpayer who has the reporting obligation, the 30-day period shall be extended and shall start to run at the latest from January 1<sup>st</sup> , 2021 for cross-border arrangements which are subject to reporting made available for implementation or are ready for implementation or for which the first step in the implementation approach is made during the period from July 1<sup>st</sup> , 2020 - December 31<sup>st</sup> , 2020.</p> <p>6. The term (one month from the end of the quarter in which the information was reported) within which NATA communicates through the automatic exchange the first information is extended until April 30<sup>th</sup> , 2021.</p> |
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