



Stimati colaboratori,

Legea nr. 153/2020 pentru modificarea si completarea Legii nr. 227/2015 privind Codul fiscal, precum si pentru completarea Legii nr. 170/2016 privind impozitul specific unor activitati

In vigoare de la 27 iulie 2020

1. Nu sunt deductibile cheltuielile reprezentând costul de achizitie al aparatelor de marcat electronice fiscale. Contribuabilii care achizitioneaza aparate de marcat electronice fiscale scad costul lor de achizitie din impozitul pe profit datorat pentru trimestrul in care au fost puse in functiune, in cazul in care acestia datoreaza impozit pe profit trimestrial, sau din impozitul pe profit anual, in cazul contribuabililor care aplica sistemul anual de declarare si plata a impozitului pe profit. Sumele care nu sunt scazute din impozitul pe profit potrivit prevederilor prezentei litere se reporteaza in urmatoorii 7 ani consecutivi. Recuperarea acestor sume se va efectua in ordinea inregistrarii acestora, in aceleasi conditii, la fiecare termen de plata a impozitului pe profit.
2. Art. 53, alin. (3) din Codul Fiscal se abroga (*text abrogat: In cazul in care o microintreprindere achizitioneaza case de marcat, valoarea de achizitie a acestora se deduce din baza impozabila, in conformitate cu documentul justificativ, in trimestrul in care au fost puse in functiune, potrivit legii*).

Dear collaborators,

Law no. 153/2020 for the amendment and completion of Law no. 227/2015 regarding the Tax Code, as well as for the completion of Law no. 170/2016 regarding the tax specific to certain activities

In force since July 27th, 2020

1. Expenses representing the acquisition cost of fiscal electronic cash registers are not deductible. Taxpayers who purchase electronic fiscal cash registers deduct their acquisition cost from the profit tax due for the quarter in which they were put into operation, if they owe quarterly profit tax, or from the annual profit tax, in the case of taxpayers who apply the annual system of declaration and payment of the profit tax. The amounts that are not deducted from the profit tax according to the provisions of this letter are carried forward for the next 7 consecutive years. The recovery of these amounts will be carried out in the order of their registration, under the same conditions, at each term of payment of the profit tax.
2. Article 53, para. (3) of the Tax Code is repealed (*text repealed: If a micro-enterprise acquires cash registers, their acquisition value is deducted from the taxable base, in accordance with the supporting document, in the quarter in which they were put into operation, according to the law*).

3. Microintreprinderile care achizitioneaza aparate de marcat electronice fiscale, scad costul de achizitie aferent lor din impozitul pe veniturile microintreprinderilor in trimestrul in care au fost puse in functiune, in limita impozitului pe veniturile microintreprinderilor datorat pentru trimestrul respectiv. Sumele care nu sunt scazute din impozitul datorat pe veniturile microintreprinderilor se reporteaza in trimestrele urmatoare, pe o perioada de 28 de trimestre consecutive. Scaderea acestor sume din impozitul pe veniturile microintreprinderilor datorat se efectueaza in ordinea inregistrarii acestora, in aceleasi conditii, la fiecare termen de plata a impozitului pe veniturile microintreprinderilor.
4. La determinarea venitului net anual impozabil, contribuabilul stabileste venitul net anual impozabil care se determina prin insumarea tuturor veniturilor nete anuale, recalulate, din care se deduce contributia de asigurari sociale datorata la care se adauga costul de achizitie al aparatelor de marcat electronice fiscale, puse in functiune in anul respectiv.
5. Din impozitul anual datorat de contribuabil, se deduce costul de achizitie al aparatelor de marcat electronice fiscale, puse in functiune in anul respectiv.
6. Contribuabilii care datoreaza impozit pe profit, la data determinarii impozitului pe profit pentru anul 2020, scad din impozitul pe profit si costul de achizitie al aparatelor de marcat electronice fiscale, achizitionate si puse in functiune in anul 2018, in anul 2019, precum si al celor puse in functiune in anul 2020 inaintea intrarii in vigoare a prezentei legi, cu conditia ca la data achizitiei respectivelor aparate de marcat
3. Micro-enterprises that purchase fiscal electronic cash registers shall deduct their acquisition cost from the micro-enterprise income tax in the quarter in which they were put into operation, within the limit of the micro-enterprise income tax due for that quarter. The amounts that are not deducted from the tax due on the income of micro-enterprises are carried forward in the following quarters, for a period of 28 consecutive quarters. The deduction of these amounts from the income tax due to the micro-enterprises due is made in the order of their registration, under the same conditions, at each term of payment of the income tax of the micro-enterprises.
4. When determining the annual net taxable income, the taxpayer establishes the annual net taxable income which is determined by summing up all the annual net income, recalculated, from which is deducted the social insurance contribution due to which is added the acquisition cost of electronic fiscal cash registers, put into operation in that year.
5. From the annual tax due by the taxpayer, the acquisition cost of the electronic fiscal cash registers, put into operation in the respective year, is deducted.
6. Taxpayers who owe profit tax, at the date of determining the profit tax for 2020, deduct from the profit tax and the acquisition cost of electronic fiscal cash registers, purchased and put into operation in 2018, in 2019, as well as of those put into operation in 2020 before the entry into force of this law, provided that at the date of purchase of the respective electronic fiscal cash registers taxpayers were payers



electronice fiscale contribuabilii sa fi fost platitori de impozit pe profit, indiferent de sistemul de declarare si plata.

7. Costul de achizitie al aparatelor de marcat electronice fiscale achizitionate si puse in functiune in anul 2018, in anul 2019, precum si al celor puse in functiune in anul 2020, inaintea intrarii in vigoare a prezentei legi va reprezenta sume asimilate cheltuielilor nedeductibile la calculul impozitului pe profit, dar care se scad din impozitul pe profit al anului 2020.
8. Contribuabilii care datoreaza impozit pe veniturile microintreprinderilor, la data determinarii impozitului pe veniturile microintreprinderilor pentru trimestrul 4 al anului 2020, scad din impozitul pe veniturile microintreprinderilor si costul de achizitie al aparatelor de marcat electronice fiscale achizitionate si puse in functiune in anul 2018, in anul 2019, precum si al celor puse in functiune in anul 2020 inaintea intrarii in vigoare a prezentei legi, cu conditia ca la data achizitiei respectivelor aparate de marcat electronice fiscale contribuabilii sa fi fost platitori de impozit pe veniturile microintreprinderilor.
9. Costul de achizitie al aparatelor de marcat electronice fiscale achizitionate si puse in functiune in anul 2018, in anul 2019, precum si al celor puse in functiune in anul 2020 inaintea intrarii in vigoare a prezentei legi, se va adauga la baza impozabila pentru trimestrul 4 al anului 2020, dar se scade din impozitul pe veniturile microintreprinderilor determinat in trimestrul respectiv. Sumele care nu sunt scazute din impozitul pe veniturile microintreprinderilor, se reporteaza in urmatoarele 28 de trimestre consecutive.

of income tax, regardless of the declaration and payment system.

7. The acquisition cost of the electronic fiscal cash registers purchased and put into operation in 2018, in 2019, as well as those put into operation in 2020 before the entry into force of this law will represent amounts assimilated to non-deductible expenses when calculating the tax on profit, but which are deducted from the profit tax of 2020.
8. Taxpayers who owe income tax to micro-enterprises, at the date of determining the income tax of micro-enterprises for the 4th quarter of 2020, deduct from the income tax of micro-enterprises and the acquisition cost of electronic fiscal cash registers purchased and put into operation in 2018, in year 2019, as well as those put into operation in 2020 before the entry into force of this law, provided that at the date of acquisition of the respective electronic fiscal cash registers the taxpayers were payers of income tax on micro-enterprises.
9. The acquisition cost of the electronic fiscal cash registers purchased and put into operation in 2018, in 2019, as well as those put into operation in 2020 before the entry into force of this law will be added to the taxable base for the 4th quarter of 2020, but is deducted from the income tax of micro-enterprises determined in the respective quarter. The amounts that are not deducted from the income tax of micro-enterprises, are carried forward in the next 28 consecutive quarters. The recovery of these amounts will be made at each term of



Recuperarea acestor sume se va efectua la fiecare termen de plata a impozitului pe veniturile microintreprinderilor.

10. Contribuabilii care datoreaza impozit pe venit, la data determinarii impozitului pe venit aferent anului 2020, adauga la venitul net anual impozabil costul de achizitie al aparatelor de marcat electronice fiscale achizitionate si puse in functiune in anul 2018, precum si in anul 2019.
11. Contribuabilii ce intra sub incidenta Legii 170/2016 care achizitioneaza aparate de marcat electronice fiscale, scad costul de achizitie aferent lor din impozitul specific in anul in care au fost puse in functiune in limita impozitului specific datorat pentru anul respectiv. Sumele care nu sunt scazute din impozitul specific se reporteaza in anul urmator, pe o perioada de 7 ani consecutivi.

payment of the income tax on micro-enterprises.

10. Taxpayers who owe income tax, at the date of determining the income tax for 2020, add to the annual taxable net income the acquisition cost of electronic fiscal cash registers purchased and put into operation in 2018, as well as in 2019.
11. Taxpayers that are subject of Law no. 170/2016 deduct the acquisition cost related to them from the specific tax in the year in which they were put into operation, within the specific tax due for the respective year. The amounts that are not deducted from the specific tax are carried forward to the following year, for a period of 7 consecutive years.

Contact:

Florentina Susnea

Managing Partner

florentina.susnea@pkffinconta.ro

Maria Popa

Tax Manager

maria.popa@pkffinconta.ro

