



Stimati colaboratori,

Ordinul nr. 2100/2020 Ministerului Finantelor
Publice pentru aprobarea Procedurii de
anulare a obligatiilor de plata accesorii

In vigoare de la 20 iulie 2020

1. Procedura se aplica obligatiilor bugetare administrate de organul fiscal central (obligatii fiscale principale reprezentand impozite, taxe, contributi sociale, drepturi vamale si alte sume datorate bugetului general consolidat, titluri executorii, precum si obligatii accesorii aferente acestora), inclusiv organele vamale.
2. Procedura nu se aplica obligatiilor bugetare administrate de alte institutii sau autoritati publice si care nu se afla in evidenta organului fiscal central, cum sunt sumele de recuperat stabilite de Curtea de Conturi sau de alte organe de control competente.
3. Beneficiarii acestei proceduri sunt toate categoriile de debitori, cum ar fi persoane fizice sau juridice, indiferent de forma de proprietate, asocieri si alte entitati fara personalitate juridica, persoane fizice care desfasoara activitati economice in mod independent sau exercita profesii libere, unitati administrativ-teritoriale sau subdiviziuni administrativ-teritoriale ale municipiului Bucuresti ori institutii publice precum si:
 - debitorii declarati insolvabili;

Dear collaborators,

Order no. 2100/2020 of the Ministry of Public
Finance for the approval of the Procedure for
cancellation of accessory payment obligations

In force since July 20th, 2020

1. The procedure applies to budgetary obligations administered by the central fiscal body (main fiscal obligations representing taxes, fees, social contributions, customs duties and other amounts due to the general consolidated budget, enforceable titles, as well as ancillary obligations related to them), including customs bodies.
2. The procedure does not apply to budgetary obligations administered by other institutions or public authorities and which are not in the records of the central fiscal body, such as the amounts to be recovered established by the Court of Accounts or other competent control bodies.
3. The beneficiaries of this procedure are all categories of debtors, such as natural or legal persons, regardless of the form of ownership, associations and other entities without legal personality, natural persons who carry out economic activities independently or exercise free professions, administrative territorial-units or administrative-territorial subdivisions of Bucharest or public institutions as well as:
 - debtors declared insolvent;
 - persons for whom joint and several liability has been established;

- persoanele carora li s-a stabilit raspunderea solidara;
 - debitorii aflati in procedura insolventei ori aflati in dizolvare;
 - debitorii care la data de 31 martie 2020 inclusiv, inregistreaza numai obligatii de plata accesorii nestinse aferente obligatiilor bugetare principale stinse pana la aceasta data;
 - debitorii carora li s-au comunicat decizii de impunere aferente unor obligatii bugetare principale scadente pana la data de 31 martie 2020 inclusiv, ca urmare a unei inspectii fiscale sau a unei verificari a situatiei fiscale personale in derulare la data de 14 mai 2020, indiferent de data comunicarii deciziei de impunere.
4. Se acorda urmatoarele facilitate fiscale:
- amanarea la plata a obligatiilor de plata accesorii ramase nestinse la data emiterii certificatului de atestare fiscala, pana la data solutionarii cererii de anulare a accesoriilor sau pana la data de 15 decembrie 2020 inclusiv, in cazul nedepunerii acestei cereri, pentru debitorii care notifica organul fiscal conform art. XIII alin. (1) din OUG nr. 69/2020;
 - anularea obligatiilor de plata accesorii (dobanzi/majorari de intarziere, penalitati de intarziere/penalitati de nedeclarare/penalitati etc).
5. Nu se amana la plata si nu se anuleaza accesoriile aferente unor obligatii bugetare principale reprezentand ajutor de stat de recuperat sau fonduri ce se cuvin bugetului Uniunii Europene, daca institutia sau autoritatea publica care a transmis organului fiscal titlul executoriu in vederea recuperarii trebuie sa vireze la
- debtors in insolvency proceedings or in dissolution;
 - the debtors who on March 31st , 2020 inclusive, register only unpaid accessory payment obligations related to the main budgetary obligations extinguished until this date;
 - debtors who have been notified of tax decisions related to main budgetary obligations due until March 31st , 2020 inclusive, as a result of a tax inspection or a verification of the personal tax situation in progress on May 14th , 2020, regardless the date of communication of the taxation decision.
4. The following fiscal facilities are granted:
- postponement of the payment of the accessory obligations that remained unfulfilled on the date of issuing the fiscal attestation certificate, until the date of solving the request for cancellation of the accessories or until December 15th , 2020 inclusive, in case of non-submission of this request, for debtors notifying the fiscal body according to art. XIII alin. (1) of GEO no. 69/2020;
 - cancellation of ancillary payment obligations (interest / delay increases, delay penalties / non-declaration penalties / penalties, etc.).
5. The accessories related to some main budgetary obligations representing state aid to be recovered or funds due to the budget of the European Union are not postponed and canceled, if the institution or public authority that sent the executory title to the fiscal body for recovery must transfer to the budget of the European



- bugetul Uniunii Europene, conform legii, respectivele accesorii.
6. Obligatiile de plata accesorii aferente diferentelor de obligatii bugetare principale stabilite prin decizii de impunere emise ca urmare a unei inspectii fiscale incepute dupa data de 14 mai 2020 nu intra sub incidenta anularii, cu exceptia situatiei prevazute la art. XII alin. (3) din OUG nr. 69/2020, potrivit caruia, in cazul in care debitorii au depus in cel mult 10 zile de la data de 14 mai 2020 declaratii rectificative pentru perioadele fiscale anterioare datei de 31 martie 2020 inclusiv, acestia pot beneficia de anulara obligatiilor de plata accesorii potrivit art. X din OUG nr. 69/2020.
 7. Pot face obiectul anularii obligatiilor de plata accesorii si cele aferente obligatiilor bugetare principale stabilite prin declaratii de impunere depuse dupa implinirea termenului de prescriptie a dreptului de a stabili obligatii fiscale.
 8. Nu se acorda anulara obligatiilor de plata accesorii aferente obligatiilor bugetare principale cu scadente ulterioare datei de 31 martie 2020 inclusiv, chiar daca declaratia de impunere a fost depusa anterior acestei date.
 9. **Pentru amanarea la plata**, debitorii isi exprima intentia de a beneficia de anulara obligatiilor de plata accesorii, prin depunerea unei notificari:
 - la registratura organului fiscal central competent;
 - prin posta, cu scrisoare recomandata cu confirmare de primire;
 - prin intermediul serviciului "Spatiu privat virtual".
 10. Dupa primirea notificarii organul fiscal va:
6. The ancillary payment obligations related to the differences of main budgetary obligations established by taxation decisions issued as a result of a fiscal inspection started after May 14th, 2020 do not fall under the incidence of cancellation, except for the situation provided in art. XII alin. (3) of GEO no. 69/2020, according to which, if the debtors have submitted within 10 days from May 14th, 2020 amending declarations for the fiscal periods prior to March 31st, 2020 inclusive, they may benefit from the cancellation of obligations payment accessories according to art. X of GEO no. 69/2020.
 7. The ancillary payment obligations and those related to the main budgetary obligations established by tax returns submitted after the expiry of the limitation period of the right to establish fiscal obligations may be subject to cancellation.
 8. The cancellation of the ancillary payment obligations related to the main budgetary obligations with maturities subsequent to March 31st, 2020 inclusive is not granted, even if the tax return was submitted prior to this date.
 9. **For the deferral of payment**, the debtors express their intention to benefit from the cancellation of the ancillary payment obligations, by submitting a notification:
 - at the registry of the competent central fiscal body;
 - by mail, by registered letter with acknowledgment of receipt;
 - through the "Virtual private space" service.
 10. After receiving the notification, the fiscal body will:



- | | |
|---|--|
| <ul style="list-style-type: none"> - analiza indeplinirea de catre debitor a obligatiilor declarative potrivit vectorului fiscal pana la data depunerii notificarii; - efectua stingerile, compensarile si orice alte operatiuni necesare in vederea stabilirii cu certitudine a obligatiilor bugetare ce constituie conditie pentru acordarea facilitatii fiscale. <p>11. Dupa depunerea notificarii, in termen de 5 zile lucratoare de la data inregistrarii acesteia, organul fiscal emite si comunica debitorului decizia referitoare la obligatiile de plata accesorii si certificatul de atestare fiscala.</p> <p>12. De la data emiterii deciziei de amanare la plata a obligatiilor de plata accesorii, pentru obligatiile de plata accesorii care fac obiectul amanarii la plata:</p> <ul style="list-style-type: none"> - nu incepe sau se suspenda, dupa caz, procedura de executare silita; - nu se efectueaza stingerea pana la data solutionarii cererii de anulare a accesoriilor sau pana la data de 15 decembrie 2020 inclusiv, dupa caz. <p>13. Notificarea privind intentia de a beneficia de anulara obligatiilor de plata accesorii nu este obligatorie, inasa are drept scop obtinerea efectelor de la pct. 12.</p> <p>14. Daca debitorul nu depune cererea de anulare a accesoriilor pana la data de 15 decembrie 2020 inclusiv, organul fiscal emite si comunica acestuia decizia de pierdere a valabilitatii amanarii la plata a obligatiilor de plata accesorii.</p> <p>15. Cererea de anulare a obligatiilor de plata accesorii, poate fi depusa dupa</p> | <ul style="list-style-type: none"> - analysis of the debtor's fulfillment of the declarative obligations according to the fiscal vector until the date of submitting the notification; - performs the settlements, compensations and any other operations necessary in order to establish with certainty the budgetary obligations that constitute a condition for granting the fiscal facility. <p>11. After submitting the notification, within 5 working days from the date of its registration, the fiscal body issues and communicates to the debtor the decision regarding the accessory payment obligations and the fiscal attestation certificate.</p> <p>12. From the date of issuance of the decision to defer payment of ancillary payment obligations, for ancillary payment obligations that are subject to deferred payment:</p> <ul style="list-style-type: none"> - does not start or suspend, as the case may be, the enforcement procedure; - the extinguishing is not carried out until the date of solving the request for cancellation of the accessories or until December 15th, 2020 inclusive, as the case may be. <p>13. The notification regarding the intention to benefit from the cancellation of the accessory payment obligations is not obligatory, but it aims to obtain the effects from point 12.</p> <p>14. If the debtor does not submit the request for cancellation of the accessories until December 15th, 2020 inclusive, the fiscal body issues and communicates to it the decision to lose the validity of the deferral of payment of the accessory payment obligations.</p> <p>15. The request for cancellation of the ancillary payment obligations may be</p> |
|---|--|



- indeplinirea conditiilor de acordare a anularii, dar nu mai tarziu de 15 decembrie 2020 inclusiv.
16. Cererea de anulare a accesoriilor trebuie depusa dupa stingerea obligatiilor fiscale principale individualizate in decizia de impunere emisa ca urmare a inspectiei fiscale sau verificarii situatiei fiscale personale, dar nu mai tarziu de 90 de zile de la comunicarea deciziei de impunere.
17. Debitorii care au obligatii de plata a caror executare este suspendata, la data de 31 martie 2020 inclusiv ale caror efecte nu au incetat si care intentioneaza sa beneficieze de anularea obligatiilor de plata accesorii vor face mentiuni cu privire la renuntarea la efectele suspendarii actului administrativ fiscal in notificarea si/sau cererea de anulare a accesoriilor. Renuntarea la efectele suspendarii are drept scop anularea unor obligatii accesorii si nu da dreptul organului fiscal de a incepe sau continua procedura de executare silita.
18. La data depunerii cererii de anulare a accesoriilor, debitorul trebuie sa aibe stinse toate obligatiile bugetare principale si accesorii administrate de organul fiscal central cu termene de plata cuprinse intre data de 1 aprilie 2020 si data depunerii cererii de anulare a accesoriilor.
19. Debitorul are dreptul la restituirea sumelor achitate si ulterior anulate, in cazul in care au fost stinse obligatii de plata accesorii incepand cu data de 14 mai 2020, ce pot face obiectul anularii, precum si in cazul accesoriilor incluse in ratele de esalonare
- submitted after the fulfillment of the conditions for granting the cancellation, but not later than December 15th , 2020 inclusive.
16. The request for cancellation of the accessories must be submitted after the extinction of the main fiscal obligations individualized in the tax decision issued as a result of the tax inspection or verification of the personal tax situation, but not later than 90 days from the communication of the tax decision.
17. Debtors with payment obligations whose enforcement is suspended, on 31 march 2020, including the effects of which have not ceased and which intend to benefit from the cancellation of ancillary payment obligations, the commission will make reference to the waiving of the effects of the suspension of the tax administrative act in the notification and/or request for cancellation of accessories. The purpose of waiving the effects of the suspension is to set aside ancillary obligations and does not entitle the tax organ to initiate or continue the levy of execution.
18. At the date of submission of the request for cancellation of accessories, the debtor must have extinguished all main budgetary and ancillary obligations administered by the central fiscal body with payment deadlines between April 1st , 2020 and the date of submission of the request for cancellation of accessories.
19. The debtor is entitled to the repayment of sums paid and subsequently canceled if ancillary payment obligations have been extinguished since May 14th, 2020, which may be the subject of cancellation, and accessories included in the installment



- cu termene de plata dupa data de 14 mai 2020.
20. Obligatiile de plata accesorii aferente obligatiilor bugetare principale precum si accesoriile incluse in ratele de esalonare cu termene de plata anterioare datei de 14 mai 2020 nu se restituie daca acestea au fost stinse inainte de aceasta data.
21. Cererea de anulare a accesoriilor poate fi retrasa de debitor oricand, prin depunerea in acest sens a unei cereri la organul fiscal. Prin retragerea cererii, debitorul isi mentine dreptul de a depune o noua cerere de anulare a accesoriilor
22. La acordarea facilitatii pentru obligatiile pentru care s-a atras raspunderea potrivit legii, pentru analiza indeplinirii conditiilor prevazute la cap. II din OUG nr. 69/2020, organul fiscal care administreaza obligatiile fiscale ale persoanei raspunzatoare are in vedere numai obligatiile ce ii revin acesteia, nu si pe cele ce revin debitorului principal.
23. In cazul debitorilor care au in derulare o esalonare la plata a obligatiilor fiscale si doresc sa beneficieze de anulara dobanzilor, penalitatilor si a tuturor accesoriilor depun cererea de anulare a accesoriilor, fara a fi necesara notificarea organului fiscal cu privire la intentia lor si fara a se emite certificat de atestare fiscala si decizie de amanare la plata a obligatiilor de plata a accesorii.
24. Daca unui debitor i s-a comunicat o decizie de respingere a cererii de anulare a accesoriilor, iar ulterior indeplineste conditiile prevazute de ordonanta de urgenta, acesta poate depune o noua cerere de anulare a obligatiilor de plata rates with payment deadlines after May 14th, 2020.
20. The ancillary payment obligations related to the main budgetary obligations as well as the accessories included in the installment rates with payment terms prior to May 14th, 2020 are not refunded if they were extinguished before this date.
21. The request for cancellation of the accessories can be withdrawn by the debtor at any time, by submitting a request to the fiscal body. By withdrawing the application, the debtor reserves the right to submit a new application for cancellation of accessories
22. When granting the facility for the obligations for which the liability was attracted according to the law, for the analysis of the fulfillment of the conditions provided in ch. II of GEO no. 69/2020, the fiscal body administering the tax liability of the person liable shall only take into account the obligations incumbent on the person liable and not those incumbent on the principal debtor.
23. In the case of debtors who have an ongoing rescheduling of tax obligations and wish to benefit from the cancellation of interest, penalties and all accessories submit the request for cancellation of accessories, without the need to notify the tax authority of their intention and without to issue a certificate of fiscal attestation and decision to postpone the payment of the obligations to pay the accessories.
24. If a debtor has been notified of a decision rejecting the request for cancellation of the accessories, and subsequently meets the conditions provided by the emergency ordinance, he may submit a new request for cancellation of the accessory payment



accesorii pana la data de 15 decembrie 2020 inclusiv.

25. Procedura se aplica in mod corespunzator si pentru notificarile privind intentia de a beneficia de anulara obligatiilor de plata accesorii ori cererile de anulare a obligatiilor de plata accesorii depuse dupa data de 14 mai 2020 si pana la intrarea in vigoare a prezentei proceduri.

obligations until December 15th , 2020 inclusive.

25. The procedure shall apply accordingly for notifications of the intention to benefit from the cancellation of ancillary payment obligations or requests for cancellation of ancillary payment obligations submitted after May 14th , 2020 and until the entry into force of this procedure.

Contact:

Florentina Susnea

Managing Partner

florentina.susnea@pkffinconta.ro

Maria Popa

Tax Manager

maria.popa@pkffinconta.ro

