



Ordonanta de urgenta nr. 99/2020 privind unele masuri fiscale, modificarea unor acte normative si prorogarea unor termene

In vigoare de la 25 iunie 2020

1. Contribuabilii obligati la plata impozitului specific unor activitati, potrivit Legii nr. 170/2016, pentru anul 2020, nu datoreaza impozit specific pentru o perioada de 90 de zile calculata de la data intrarii in vigoare a prezentei ordonante.
2. Impozitul specific, aferent anului 2020, se recalculeaza prin impartirea impozitului specific anual la 365 de zile calendaristice si inmultirea valorii rezultate cu diferenta dintre numarul de 365 de zile calendaristice si numarul de 90 de zile calendaristice.
3. Contribuabilii care intra sub incidenta prevederilor art. IX din OUG nr. 48/2020 (care platesc impozit specific), scad si perioada in care au intrerupt activitatea, total sau partial, ca urmare a starii de urgenta.
4. Declararea si plata impozitului specific aferent semestrului I al anului 2020 se efectueaza pana la data de 25 octombrie 2020 inclusiv.
5. Sunt scutite de TVA cu drept de deducere livrarile de masti de protectie individuale si ventilatoare medicale pentru terapie intensiva, efectuate de catre institutiile publice responsabile, pana la data de 1 octombrie 2020. Furnizorul justifica scutirea de TVA cu declaratia pe propria raspundere cu privire la destinatia bunurilor, pusa la dispozitia sa de institutia beneficiara, semnata de reprezentantul legal al acesteia, cel tarziu la momentul livrarii.
6. Sunt scutite de TVA importurile si achizitiile intracomunitare de masti de protectie

Emergency Ordinance no. 99/2020 regarding some fiscal measures, the modification of some normative acts and the extension of some terms

In force since June 25th, 2020

1. Taxpayers obliged to pay the tax specific to certain activities, according to Law no. 170/2016, for the year 2020, does not owe specific tax for a period of 90 days calculated from the date of entry into force of this ordinance.
2. The specific tax, corresponding to the year 2020, is recalculated by dividing the annual specific tax by 365 calendar days and multiplying the resulting value by the difference between the number of 365 calendar days and the number of 90 calendar days.
3. Taxpayers subject to the provisions of art. IX of GEO no. 48/2020 (who pay specific tax), decrease also the period during which they have been totally or partially interrupted due to the emergency.
4. The declaration and payment of the specific tax related to the first semester of 2020 shall be made until October 25th, 2020 inclusive.
5. The deliveries of individual protective masks and medical ventilators for intensive therapy, carried out by the responsible public institutions, are exempt from VAT with deduction until October 1st, 2020. The supplier justifies the VAT exemption with the declaration on his own responsibility of the destination of the goods, made available to him by the recipient institution, signed by its legal representative, at the latest at the time of delivery.
6. Imports and acquisitions of intra-Community personal protective masks and medical

individuale si ventilatoare medicale pentru terapie intensiva, efectuate de catre institutiile publice responsabile, pana la data de 1 octombrie 2020. Scutirea de TVA pentru importul de bunuri se aplica pe baza declaratiei pe propria raspundere a institutiei beneficiare, semnata de reprezentantul legal al acesteia, care se depune la organul vamal competent la momentul importului.

7. Contribuabilii platitori de impozit pe profit, indiferent de sistemul de declarare si plata precum si contribuabilii platitori de impozit pe venitul microintreprinderilor, care achita impozitul datorat trimestrial/plata anticipata trimestriala pana la termenele scadente, 25 iulie 2020 inclusiv, pentru trimestrul II, respectiv 25 octombrie 2020 inclusiv, pentru trimestrul III, beneficiaza de o bonificatie de 10% calculata asupra impozitului datorat trimestrial/platii anticipate trimestriale.
8. Contribuabilii care au optat pentru un exercitiu financiar diferit de anul calendaristic beneficiaza de bonificatia de 10% daca achita impozitul datorat trimestrial/plata anticipata trimestriala pana la termenul scadent cuprins in perioada 25 aprilie-25 iunie 2020 inclusiv si, respectiv, , daca achita impozitul datorat trimestrial/plata anticipata trimestriala pana la termenul scadent cuprins, dupa caz, in perioada 26 iunie-25 septembrie 2020 inclusiv si in perioada 26 septembrie-25 decembrie 2020 inclusiv.
9. Prevederile mentionate la pct. 7 si 8 se aplica si pentru contribuabilii care intra sub incidenta Legii nr. 170/2016 pentru impozitul pe profit/plata anticipata trimestriala aferente trimestrelor I, respectiv pentru trimestrele II si III ale anului 2020, determinat pentru activitatile desfasurate, altele decat cele corespunzatoare codurilor CAEN prevazute de lege.
10. Executarea silita prin infiintarea poprii a creantelor bugetare se suspenda sau nu incepe. Exceptie fac executarile silita pentru

ventilators for intensive care, carried out by the responsible public institutions, are exempt from VAT until 1st October 2020. The VAT exemption for the import of goods is applied on the basis of the declaration on the own responsibility of the beneficiary institution, signed by its legal representative, which is submitted to the competent customs authority at the time of import.

7. Taxpayers paying profit tax, regardless of the declaration and payment system as well as taxpayers paying income tax to micro-enterprises, which pay the tax due quarterly / quarterly advance payment until the due dates, July 25th, 2020 inclusive, for the second quarter, respectively October 25th, 2020 inclusive, for the third quarter, benefits from a 10% bonus calculated on the tax due quarterly / quarterly advance payment.
8. Taxpayers who have opted for a financial year other than the calendar year benefit from the 10% bonus if they pay the tax due quarterly / quarterly advance payment until the due date between April 25th and June 25th, 2020 inclusive and, respectively, if it pays the tax due quarterly / quarterly advance payment until the due date included, as the case may be, in the period June 26th - September 25th, 2020 inclusive and in the period September 26th - December 25th, 2020 inclusive.
9. The provisions mentioned at points 7 and 8 also apply to taxpayers subject of Law no. 170/2016 for the quarterly profit / advance payment tax related to the first quarters, respectively for the second and third quarters of 2020, determined for the activities carried out, other than those corresponding to the CANE codes provided by law.
10. Enforcement by setting up the seizure of budget receivables it is suspended or not started. Exceptions are forced executions for the



recuperarea creantelor bugetare stabilite prin hotarari judecatoresti definitive pronuntate in materie penala, precum si a ajutoarelor de stat a caror recuperare a fost dispusa printr-o decizie a Comisiei Europene/furnizorului ajutorului de stat sau a unei instante nationale.

11. Executarea silita, prin somatie si prin valorificarea bunurilor la licitatie, a creantelor bugetare se suspenda sau nu incepe. Exceptia fac executarile silita pentru recuperarea creantelor bugetare stabilite prin hotarari judecatoresti definitive pronuntate in materie penala, provenite din savarsirea de infractiuni, precum si a ajutoarelor de stat a caror recuperare a fost dispusa printr-o decizie a Comisiei Europene/furnizorului ajutorului de stat sau a unei instante nationale.
12. Termenul prevazut la art. VII alin. (4) din OUG nr. 29/2020 (nu se considera obligatii restante platile cu termene de plata dupa 21.03.2020) se proroga pana la data de 25 octombrie 2020 inclusiv.
13. Termenul prevazut la art. XIII alin. (1) din OUG nr. 48/2020 se proroga pana la data de 25 octombrie 2020 inclusiv.
14. Titularii contractelor de inchiriere a plajelor vor beneficia, doar pentru sezonul estival 2020, de scutirea de la plata transei a doua, pentru contractele de inchiriere care prevad trei transe de plata, respectiv diminuarea transei a doua de plata, in echivalent reprezentand 30% din valoarea totala a contractului, pentru contractele care prevad plata in doua transe.
15. Nu se ia in calcul scutirea sau diminuarea mentionata anterior, la stabilirea garantiei de buna executie din contractele de inchiriere.

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recovery of budget receivables established by final court decisions in criminal matters, as well as state aid whose recovery was ordered by a decision of the European Commission / state aid provider or a national court.

11. The forced execution, by summons and by capitalizing the goods at auction, of the budgetary receivables is suspended or not started. Exceptions are foreclosures for the recovery of budget receivables established by final court decisions in criminal matters, arising from the commission of offenses, as well as state aid whose recovery was ordered by a decision of the European Commission / state aid provider or a national court.
12. The term provided in art. VII para. (4) of GEO no. 29/2020 (payments with payment terms after 21.03.2020 are not considered outstanding obligations) is extended until October 25th, 2020 inclusive.
13. The term provided in art. XIII alin. (1) of GEO no. 48/2020 is extended until October 25th, 2020 inclusive.
14. Holders of beach-lease contracts will be exempted, for the summer season 2020 alone, from the payment of the second tranche for rental contracts with three installments, respectively the diminution of the second payment tranche, in equivalent representing 30% from the total value of the contract, for the contracts that provide for payment in two installments.
15. The above exemption or reduction is not taken into account when establishing the performance guarantee in the rental contracts.

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