



Stimati colaboratori,

**Va prezentam mai jos comunicatul de presa al Ministerului Finantelor Publice din data de 23.10.2020 privind esalonarea datoriilor restante de la declansarea starii de urgenta si prelungirea unor termene**

Redam textul integral al comunicatului de presa:

**Guvernul a aprobat esalonarea datoriilor restante de la declansarea starii de urgenta si a prelungit termenele pentru executari si accesorii**

Guvernul a aprobat, joi, aplicarea **procedurii alternative simplificate de acordare a esalonarii la plata pentru cel mult 12 luni**, pentru obligatiile bugetare principale si accesorii a caror scadenta/termen de plata s-a implinit dupa data la care a fost declansata starea de urgenta si pana la data eliberarii certificatului de atestare fiscala.

Totodata, Executivul a decis prelungirea **pana la 25 decembrie** a perioadei in care **nu se percep dobanzi si penalitati** pentru obligatiile

Dear collaborators,

**We present below the press release of the Ministry of Public Finance dated 23.10.2020 on the rescheduling of debts outstanding since the emergency situation started and extension of time limits**

We reproduce the full text of the press release:

**The government approved the rescheduling of debts which have been overdue since the start of the state of emergency and extended the time limits for execution and accessories**

On Thursday, the government approved the application of the **simplified alternative procedure for granting payment rescheduling for a maximum of 12 months**, for the main and ancillary budgetary obligations whose payment deadline has expired after the date on which the state of emergency was triggered and until date of issuance of the fiscal attestation certificate.

At the same time, the Executive decided to extend **until December 25<sup>th</sup>** the period in which **no interest and penalties are charged**

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38 Jean Louis Calderon Street, District 2, Bucharest, Romania

Tel.: +4021.317.31.96, e-mail: [office@pkffinconta.ro](mailto:office@pkffinconta.ro)

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fiscale neachitate la termen, a caror scadenta s-a implinit dupa declansarea starii de urgenta.

Pana la **25 decembrie 2020 organele fiscale nu vor incepe executarea silita**, dand posibilitatea debitorilor de a se decide cu privire la accesarea facilitatilor fiscale oferite corespunzator situatiei sale fiscale.

Beneficiari ai **facilitatii de esalonare simplificata** sunt toti contribuabilii, indiferent de forma de proprietate, inclusiv cei care au in derulare o inlesnire la plata potrivit Codului de procedura fiscala si care nu inregistreaza obligatii fiscale restante la data declararii starii de urgenta, sau acestea au fost achitate pana la eliberarea certificatului fiscal.

Aceasta masura are ca scop, pe de o parte, din perspectiva contribuabililor, sustinerea conformarii la plata, pentru contribuabilii aflati in dificultate generata de lipsa de lichiditati financiare, ca urmare a crizei provocate de pandemia COVID-19, iar pe de alta parte, din perspectiva statului, asigurarea incasarii unor sume certe si periodice la bugetul general consolidat.

Pentru acordarea esalonarii contribuabilul, trebuie sa indeplineasca urmatoarele conditii:  
a) sa depuna **cerere pana la data de 15 decembrie 2020, inclusiv**. La cerere, debitorul poate anexa graficul de esalonare cuprinzand cuantumul propus al ratelor de esalonare;  
b) sa nu inregistreze obligatii bugetare restante

for unpaid tax obligations, whose maturity was met after the state of emergency.

Until **December 25<sup>th</sup>, 2020, the tax authorities will not start enforcement**, giving debtors the opportunity to decide on access to the tax facilities offered according to their tax situation.

Beneficiaries of the **simplified rescheduling facility** are all taxpayers, regardless of the form of ownership, including those who have an ongoing payment facility under the Tax Procedure Code and who do not have outstanding tax obligations at the date of the declaration of emergency, or have been paid until the issuance of the fiscal certificate.

This measure aims, on the one hand, from the perspective of taxpayers, to support payment compliance for taxpayers in difficulty generated by the lack of financial liquidity, as a result of the crisis caused by the COVID-19 pandemic, and on the other hand, from the perspective of the state, ensuring the collection of certain and regular amounts to the general consolidated budget.

In order to grant the rescheduling, the taxpayer must meet the following conditions:  
a) to submit an **application until December 15<sup>th</sup>, 2020, inclusive**. On request, the debtor may attach a schedule of installments containing the proposed amount of installment installments;



la data declararii starii de urgenta si neachitate ulterior.

c) sa nu se afle in procedura insolventei;  
d) sa nu se afle in dizolvare potrivit prevederilor legale in vigoare;  
e) sa aiba depuse toate declaratiile fiscale;  
f) sa nu i se fi stabilit raspunderea potrivit legislatiei privind insolventa si/sau raspunderea solidara, potrivit prevederilor art.25 si 26 din Legea nr. 207/2015 privind Codul de procedura fiscala, cu modificarile si completarile ulterioare.

Esalonarea la plata nu se acorda pentru sume de **pana la 500 de lei, in cazul persoanelor fizice, respectiv 5.000 de lei, in cazul persoanelor juridice.**

Pot beneficia de esalonarea simplificata si **debitorii aflati in insolventa** pentru obligatiile curente nascute dupa declararea starii de urgenta, **dar si cei care au esalonare la plata conform Codului de procedura fiscala.**

Intrucat esalonarea simplificata nu presupune constituirea de garantii, legiuitorul, in acord cu mediul de afaceri si ceilalti parteneri sociali, a instituit plata unei dobanzi. **Nivelul de dobanzii este redus la jumatate**, respectiv 0,01% pe zi de intarziere adica la 3,65 % pe an (fata de Codul de procedura fiscala care prevede nivelul dobanzii de 0,02% pe zi de intarziere).

b) not to register outstanding budgetary obligations at the date of declaring the state of emergency and subsequently unpaid.

c) not to be in insolvency proceedings;  
d) not to be dissolved according to the legal provisions in force;

e) to have submitted all the fiscal declarations;  
f) not to have established its liability according to the legislation on insolvency and / or joint and several liability, according to the provisions of art. 25 and 26 of Law no. 207/2015 on the Tax Procedure Code, with subsequent amendments and completions.

The payment rescheduling is not granted for amounts **up to 500 lei, in the case of natural persons, respectively 5,000 lei, in the case of legal entities.**

**Debtors who are in insolvency** can benefit from the simplified rescheduling of their current obligations arising after the declaration of emergency, **but also those who have to pay installments in accordance with the Tax Procedure Code.**

As the simplified rescheduling does not imply the establishment of guarantees, the legislator, in agreement with the business environment and the other social partners, established the payment of an interest. **The interest rate is reduced by half**, respectively 0.01% per day of delay, ie to 3.65% per year (compared to the Tax Procedure Code which

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Debitorul poate solicita modificarea esalonarii prin includerea in esalonare a obligatiilor nascute dupa acordarea esalonarii la plata **de 2 ori pe perioada esalonarii.**

Daca debitorul pierde esalonarea, **poate solicita mentinerea acesteia tot de 2 ori.**

Debitorul poate anexa **graficul de esalonare cuprinzand cuantumul propus al ratelor de esalonare, care poate cuprinde rate diferite de plata.**

Avantajele acestei masuri:

- o este o alternativa la masurile fiscale adoptate dupa intrarea in starea de urgenta, pentru care perioada de aplicare inceteaza la data de 25 octombrie 2020;
- o este o procedura simplificata de acordare a esalonarii la plata, pentru contribuabilii care au fost buni platnici pana la data intrarii in starea de urgenta. Fata de procedura normala de acordare a esalonarii, potrivit Codului de procedura fiscala, procedura si documentele depuse de debitori sunt simplificate, in sensul ca se acorda esalonare numai in baza unei cereri, fara a fi depuse alte documente.
- o termenul de solutionare este mult diminuat - 5 zile de la data depunerii cererii, intrucat

provideaza rata de interes de 0.02% pe zi de intarziere).

Debitorul **poate solicita modificarea termenului de plata** prin includerea in programul de plată a obligațiilor care au apărut după acordarea termenului de plată **de două ori pe perioada termenului de plată.**

Dacă debitorul pierde termenul de plată, **poate solicita mentinerea termenului de plată de două ori.**

Debitorul poate anexa **un grafic de plată care să cuprindă suma propusă a ratelor de plată, care poate cuprinde rate diferite de plată.**

Avantajele acestei măsuri:

- o este o alternativă la măsurile fiscale adoptate după starea de urgență, pentru care perioada de aplicare se încheie la data de 25 octombrie 2020;
- o este o procedură simplificată de acordare a termenului de plată, pentru contribuabilii care au fost buni plători până la data intrării în starea de urgență. Comparativ cu procedura normală de acordare a termenului de plată, potrivit Codului de procedură fiscală, procedura și documentele depuse de debitori sunt simplificată, în sensul că se acordă termenul de plată numai în baza unei cereri, fără a fi depuse alte documente.
- o termenul de soluționare este mult redus - 5 zile de la data depunerii cererii, întrucât



- nu este necesara o analiza ampla asupra situatiei fiscale a debitorului;
- se suspenda executarea silita pentru obligatiile bugetare ce fac obiectul esalonarii la plata;
  - nu se constituie garantii, tinand cont de termenul scurt de acordare esalonarii la plata (12 luni), de situatia dificila cu care se confrunta contribuabilii din perspectiva lichiditatilor financiare mult diminuate fata de perioada anterioara intrarii in starea de urgenta, precum si de necesitatea sustinerii mediului de afaceri pentru revitalizarea activitatii;
  - nu se considera a fi restante obligatiile bugetare pe perioada esalonarii la plata;
  - pe perioada esalonarii la plata, contribuabilii trebuie sa achite toate obligatiile nascute in aceasta perioada, cu posibilitatea de prelungire a termenelor de plata;
  - debitorul poate solicita, o singura data pe perioada de valabilitate a esalonarii la plata, modificarea esalonarii la plata prin includerea in esalonare a obligatiilor ce constituie conditie de mentinere a valabilitatii acesteia;
  - debitorul poate mentine esalonarea la plata, pierduta, o singura data pe perioada de valabilitate a esalonarii la plata, respectiv in cele 12 luni de esalonare.
- analysis of the debtor's tax situation is not necessary;
- enforcement is suspended for budgetary obligations subject to payment rescheduling;
  - there are no guarantees, taking into account the short payment deadline (12 months), the difficult situation faced by taxpayers in terms of financial liquidity significantly reduced compared to the pre-emergency period and the need to support the business environment to revitalize the business;
  - budgetary obligations are not considered to be outstanding during the payment rescheduling period;
  - during the payment rescheduling period, taxpayers must pay all the obligations arising during this period, with the possibility of extending the payment terms;
  - the debtor may request, only once during the validity period of the payment rescheduling, the modification of the payment rescheduling by including in the rescheduling the obligations that constitute a condition for maintaining its validity;
  - the debtor may maintain the payment rescheduling, lost, only once during the validity period of the payment rescheduling, respectively during the 12 months of rescheduling.



Actul normativ urmeaza sa fie publicat in Monitorul Oficial.

Sursa: [www.mfinante.gov.ro](http://www.mfinante.gov.ro)

**Contact:****Florentina Susnea**

Managing Partner

[florentina.susnea@pkffinconta.ro](mailto:florentina.susnea@pkffinconta.ro)

The decree is about to be published in the Official Gazette.

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**Maria Popa**

Tax Manager

[maria.popa@pkffinconta.ro](mailto:maria.popa@pkffinconta.ro)

38 Jean Louis Calderon Street, District 2, Bucharest, Romania

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