

TAX ALERT NO. 44/2020



Stimati colaboratori,

A fost publicata in M. Of nr. 988/26.10.2020, OUG 181/2020 privind unele masuri fiscal-bugetare, pentru modificarea si completarea unor acte normative, precum si pentru prorogarea unor termene (esalonarea la plata)

OUG 181/2020 contine urmatoarele prevederi:

- Pentru obligatiile fiscale scadente neachitate pana la 25.10.2020, se prelungeste termenul de plata a acestora, fara calcul de dobanzi si penalitati de intarziere pana la data de 25.12.2020
- Acordarea esalonarii la plata, pe o perioada de cel mult 12 luni, a obligatiilor fiscale principale si accesorii, a caror scadenta s-a implinit dupa data declararii starii de urgenta (16.03.2020), prin depunerea unei cereri pana la data de 15.12.2020;
- Prelungirea termenului de rambursare a TVA cu control ulterior pana la 25 ianuarie 2021;
- Aplicarea de catre persoanele juridice si fizice a procedurii alternative simplificate de acordare a esalonarii la plata a datoriilor;

Dear collaborators,

GEO 181/2020 was published in the Official Gazette no. 988/26.10.2020, regarding some fiscal-budgetary measures, for the modification and completion of some normative acts, as well as for the extension of some terms (payment rescheduling)

GEO 181/2020 contains the following provisions:

- For tax liabilities outstanding until 25.10.2020, their payment deadline shall be extended, without calculation of interest and penalties for late payment, until 25.12.2020
- Granting the payment rescheduling, for a period of maximum 12 months, of the main and accessory fiscal obligations, whose maturity was fulfilled after the date of declaring the state of emergency (16.03.2020), by submitting an application until 15.12.2020 ;
- Extension of the VAT refund term with subsequent control until January 25th , 2021;
- Application by legal and natural persons of the simplified alternative procedure for granting debt rescheduling;

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

Tel.: +4021.317.31.96, e-mail: office@pkffinconta.ro

it's good to be trusted!



www.pkffinconta.ro

This document is prepared as a general guide. No responsibility loss occasioned to any person acting or retraining from action as a result of any material in this publication can be accepted by the author or publisher.

PKF Finconta, PKF Finconta Consultanta and PKF Finconta HR are members of PKF International Limited family of Legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

- Scutirea de la plata impozitului specific unor activitati in cazul HoReCa pana la data de 31.12.2020;
 - Contravaloarea testelor medicale de diagnosticare a infectiei COVID-19 suportate de angajator pentru salariatii, reprezinta cheltuieli deductibile la determinarea rezultatului fiscal.
- Exemption from payment of the tax specific to certain activities in the case of HoReCa until 31.12.2020;
 - The equivalent value of the medical tests for diagnosing COVID-19 infection borne by the employer for employees, represents deductible expenses when determining the tax result.

Contact:**Florentina Susnea**

Managing Partner

florentina.susnea@pkffinconta.ro**Maria Popa**

Tax Manager

maria.popa@pkffinconta.ro

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

Tel.: +4021.317.31.96, e-mail: office@pkffinconta.ro

it's good to be trusted!

www.pkffinconta.ro

This document is prepared as a general guide. No responsibility loss occasioned to any person acting or refraining from action as a result of any material in this publication can be accepted by the author or publisher.

PKF Finconta, PKF Finconta Consultanta and PKF Finconta HR are members of PKF International Limited family of Legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.