



Stimati colaboratori,

- ❖ **Legea nr. 295/18.12.2020, publicata in M. Of. nr. 1266/21.12.2020 pentru modificarea si completarea Legii nr. 207/2015 privind Codul de procedura fiscala, precum si aprobarea unor masuri fiscal-bugetare**

A fost modificata definitia organului fiscal central dupa cum urmeaza

- organ fiscal central - Ministerul Finantelor Publice si Agentia Nationala de Administrare Fiscala, denumita In continuare A.N.A.F., prin structurile de specialitate cu atributii de administrare a creantelor fiscale, inclusiv unitatile subordonate ale Ministerului Finantelor Publice sau A.N.A.F.;
- ✓ Solicitantul care prin natura activitatii solicita frecvent informatii de natura secretului fiscal despre clientii/partenerii sai poate incheia un protocol privind schimbul de informatii cu organul fiscal detinator al informatiei ce se transmite, utilizand sistemul informatic PatrimVen
- ✓ In scopul exercitarii atributiilor de administrare a creantelor fiscale, prelucrarea datelor cu caracter personal de catre organele fiscale centrale si locale se realizeaza cu respectarea prevederilor Regulamentului (UE) 2016/679 al Parlamentului European si al Consiliului din 27 aprilie 2016 privind protectia persoanelor fizice in ceea ce priveste prelucrarea datelor cu caracter personal si

Dear collaborators,

- ❖ **Law no. 295/18.12.2020, published in the Official Gazette no. 1266/21.12.2020 for the amendment and completion of Law no. 207/2015 on the Tax Procedure Code, as well as the approval of some fiscal-budgetary measures**

The definition of the central fiscal body has been modified as follows

- central fiscal body - the Ministry of Public Finance and the National Agency for Tax Administration, hereinafter referred to as N.A.T.A., through the specialized structures with attributions for the administration of fiscal receivables, including the subordinated units of the Ministry of Public Finance or N.A.T.A.;
- ✓ The applicant who by the nature of the activity frequently requests information of the nature of fiscal secrecy about his clients/partners can conclude a protocol regarding the exchange of information with the fiscal body holding the information that is transmitted, using the PatrimVen computer system
- ✓ For the purpose of exercising the attributions of administration of fiscal receivables, the processing of personal data by the central and local fiscal bodies is carried out in compliance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27th, 2016 on the protection of individuals concerning the processing of personal data and on the free movement of

privind libera circulatie a acestor date si de abrogare a Directivei 95/46/CE (Regulamentul general privind protectia datelor)

- ✓ In cazul reprezentarii contribuabilului/platitorul in relatia cu organul fiscal prin avocat, consultant fiscal sau expert contabil, forma si continutul imputernicirii sunt cele prevazute de dispozitiile legale privind organizarea si exercitarea profesiei de avocat, consultant fiscal sau expert contabil, dupa caz
- ✓ Contribuabilul/Platitorul fara domiciliu fiscal In Romania, nu va trebui sa desemneze un imputernicit, cu domiciliul fiscal in Romania, daca comunica cu organele fiscale prin mijloace electronice de transmitere la distanta potrivit art. 79 din Codul de Procedura Fiscala
- ✓ Persoana fizica care desfasoara o profesie liberala sau exercita o activitate economica in mod independent intr-una din formele prevazute de OUG nr. 44/2008 raspunde pentru obligatiile fiscale datorate ca urmare a exercitarii profesiei sau activitatii cu bunurile din patrimoniul de afectatiune. Daca acestea nu sunt suficiente pentru recuperarea creantelor fiscale, pot fi urmarite si celelalte bunuri ale debitorului
- ✓ In cazul In care obligatia fiscala nu a fost indeplinita de debitor, debitori devin, In conditiile legii, persoanele de la art 23 din Codul de Procedura Fiscal, iar preluarea obligatiei fiscale se realizeaza prin comunicarea unei decizii catre persoanele care devin debitori
- ✓ Actul administrativ fiscal este nul daca:
 - organul fiscal nu prezinta argumentele pentru care nu ia in considerare opinia prealabila emisa in scris sau solutia

such data and repealing Directive 95/46/ EC (General Data Protection Regulation)

- ✓ In case of representation of the taxpayer/payer in the relationship with the fiscal body through a lawyer, fiscal consultant or accounting expert, the form and content of the power of attorney are those provided by the legal provisions regarding the organization and exercise of the profession of lawyer, fiscal consultant or expert accountant.
- ✓ The Taxpayer/Payer without fiscal domicile in Romania, will not have to designate a proxy, who has his tax residence in Romania, if he communicates with the fiscal bodies by electronic means of remote transmission according to art. 79 of the Tax Procedure Code
- ✓ The natural person who carries out a liberal profession or exercises an economic activity independently in one of the forms provided by GEO no. 44/2008 is responsible for the fiscal obligations due as a result of the exercise of the profession or activity with the goods from the affected patrimony. If these are not sufficient for the recovery of tax receivables, the other assets of the debtor can be tracked.
- ✓ Settlement where the tax liability has not been met by the debtor, debtors become, under the terms of the law, the persons referred to in Article 23 of the Tax Procedure Code, and the payment of the tax liability is made by communication of a decision to the persons who become debtors
- ✓ The fiscal administrative act is null if:
 - the fiscal body does not present the arguments for which it does not take



adoptata de organul fiscal sau de instanta de judecata potrivit art. 6 alin. (1) din Codul de Procedura Fiscala, in cazul in care contribuabilul/platitorul a prezentat organului fiscal anterior emiterii actului administrativ-fiscal respectiva opinie/solutie;

- organul fiscal nu respecta considerentele deciziei de solutionare a contestatiei in cazul emiterii noului act administrativ-fiscal potrivit art. 279 alin. (3) din Codul de Procedura Fiscala
- emiterea raportului de inspectie fiscala si a deciziei de impunere sau a deciziei de nemodificare a bazei de impunere de catre organul de inspectie fiscala dupa incetarea inspectiei fiscale, respectiv emiterea raportului de verificare si a deciziei de impunere de catre organul fiscal dupa incetarea verificarii situatiei fiscale personale, fara ca acestea sa fie reluate
- organul fiscal emite raport de inspectie fiscala/de verificare a situatiei fiscale personale si decizie de impunere/decizie de modificare a bazelor de impozitare/decizie de nemodificare a bazelor de impozitare/decizie pentru regularizarea situatiei ori decizie de incetare a procedurii de verificare a situatiei fiscale personale, in situatia in care se fac constatari in legatura cu savarsirea unor fapte prevazute de legea penala in legatura cu mijloacele de proba privind stabilirea bazei de impozitare/valorii in vama care fac obiectul inspectiei fiscale/controlului vamal, pentru care sunt aplicabile prevederile art. 132 din

into account the previous opinion issued in writing or the solution adopted by the fiscal body or by the court according to art. 6 para. (1) of the Fiscal Procedure Code, in case the taxpayer/payer presented to the fiscal body prior to the issuance of the administrative-fiscal act the respective opinion/solution

- the fiscal body does not respect the considerations of the decision to settle the appeal in case of issuing the new administrative-fiscal act according to art. 279 para. (3) of the Tax Procedure Code
- issuing the fiscal inspection report and the taxation decision or the decision not to modify the tax base by the fiscal inspection body after the cessation of the fiscal inspection, respectively the issuance of the verification report and the taxation decision by the fiscal body after the cessation of the fiscal situation verification personal, without them being resumed
- the fiscal body issues a report of fiscal inspection/verification of the personal fiscal situation and taxation decision/decision to modify the tax bases/decision not to modify the tax bases/decision to regularize the situation or decision to terminate the situation verification procedure personal tax, in case the findings are made in connection with the commission of deeds provided by the criminal law in connection with the means of proof regarding the establishment of the tax base/customs value that are subject to fiscal inspection/customs control, for which



Codul de Procedura Fiscala

- ✓ Dispozitiile art. 46-51 si art. 53 din Codul de Procedura Fiscala se aplica in mod corespunzator si actelor de executare si altor acte emise de organele fiscale
- ✓ Competenta de efectuare a constatarii la fata locului de catre organul fiscal central se poate delega altui organ fiscal central din cadrul A.N.A.F., in conditiile stabilite prin ordin al presedintelui A.N.A.F., caz in care organul fiscal central caruia i s-a delegat competenta instiinteaza in scris contribuabilul/platitorul despre delegarea de competenta
- ✓ Daca legislatia fiscala prevede un termen in care contribuabilii/platitorii trebuie sa isi indeplineasca obligatiile prevazute de legea fiscala, in legatura cu creantele administrate de organul fiscal central, acesta poate fi prelungit/modificat, pentru motive justificate ce tin de activitatea de administrare a creantelor fiscale, prin ordin al ministrului finantelor publice
- ✓ In cazul obtinerii ulterioare a codului numeric personal de catre o persoana fizica, numarul de identificare fiscala atribuit anterior se inlocuieste de catre organul fiscal, cu preluarea informatiilor fiscale inregistrate in perioada detinerii numarului de identificare fiscala pe codul numeric personal. Actele administrative fiscale, actele de executare sau alte acte emise de organele fiscale si comunicate anterior inlocuirii numarului de identificare fiscala raman valabile
- ✓ Codul de identificare fiscala poate fi utilizat de contribuabili si pentru indeplinirea obligatiilor fiscale aferente perioadelor anterioare datei de inregistrare fiscala

the provisions of art. . 132 of the Tax Procedure Code

- ✓ The provisions of art. 46-51 and art. 53 of the Tax Procedure Code also applies accordingly to enforcement acts and other acts issued by fiscal bodies
- ✓ The competence to make the finding on the spot by the central fiscal body may be delegated to another central fiscal body within N.A.T.A., under the conditions established by order of the N.A.T.A. president, in which case the central fiscal body to which competence has been delegated notifies the taxpayer in writing. the payer about the delegation of competence
- ✓ If the fiscal legislation provides a term in which the taxpayers/payers must fulfill their obligations provided by the fiscal law, in connection with the receivables administered by the central fiscal body, it can be extended/modified, for justified reasons related to the receivables management activity. by order of the Minister of Public Finance
- ✓ In case of subsequent obtaining of the personal numerical code by a natural person, the previously assigned fiscal identification number is replaced by the fiscal body, taking over the fiscal information registered during the possession of the fiscal identification number on the personal numerical code. Fiscal administrative acts, enforcement acts or other acts issued by the fiscal bodies and communicated before the replacement of the fiscal identification number remain valid
- ✓ The fiscal identification code can also be used by taxpayers for fulfilling the fiscal obligations related to the periods prior to the fiscal registration date.



- ✓ Odata cu solicitarea deschiderii unui cont bancar sau inchirierea unei casete de valori, institutiile de credit transmit organului fiscal central solicitarea de atribuire a numarului de identificare fiscala sau, dupa caz, a codului de inregistrare fiscala, pentru persoanele fizice nerezidente sau pentru persoanele juridice care nu detin cod de identificare fiscala
- ✓ Prin sediu secundar se intelege un loc prin care se desfasoara integral sau partial activitatea contribuabilului/platitorului, cum ar fi: birou, magazin, atelier, depozit si altele asemenea, cu exceptia activitatilor desfasurate de salariati la domiciliul acestora, potrivit prevederilor Legii nr. 53/2003 - Codul muncii si a Legii nr. 81/2018
- ✓ Sunt asimilate deciziilor de impunere deciziile privind nemodificarea bazei de impozitare, inclusiv deciziile de incetare a procedurii de verificare a situatiei fiscale personale
- ✓ Termenele de prescriptie se suspenda pe perioada cuprinsa intre data comunicarii catre organele de urmarire penala a procesului-verbal de sesizare a organelor de urmarire penala sau a procesului-verbal intocmit ca urmare a solicitarii organelor de urmarire penala adresata organelor fiscale de a efectua constatari cu privire la faptele care constituie incalcarile ale dispozitiilor si obligatiilor a caror respectare o controleaza si data ramanerii definitiva a solutiei de rezolvare a cauzei penale
- ✓ In cazul in care inspectia fiscala nu se finalizeaza intr-o perioada reprezentand dublul perioadei prevazute la art. 126 alin. (1) din Codul de Procedura Fiscala, in care nu se includ perioadele de suspendare
- ✓ Once the request for opening a bank account or renting a safe deposit box, credit institutions send to the central fiscal body the request for assigning the fiscal identification number or, as the case may be, the fiscal registration code, for non-resident individuals or for legal entities. do not have a tax identification code
- ✓ The secondary office means a place where the activity of the taxpayer/payer is carried out in whole or in part, such as: office, shop, workshop, warehouse and the like, except for the activities carried out by employees at their home, according to Law no. 53/2003 - Labor Code and Law no. 81/2018
- ✓ The decisions regarding the non-modification of the tax base are assimilated to the taxation decisions, including the decisions to terminate the procedure for verifying the personal fiscal situation
- ✓ The prescription terms are suspended for the period between the date of communication to the criminal investigation bodies of the report of notification of the criminal investigation bodies or of the report drawn up as a result of the request of the criminal investigation bodies addressed to the fiscal bodies to make findings with regarding the facts that constitute violations of the dispositions and obligations whose observance controls it and the date of the finality of the solution for solving the criminal case
- ✓ In case the fiscal inspection is not completed in a period representing the double of the period provided in art. 126 para. (1) of the Tax Procedure Code, which does not include the periods of legal



legala a inspectiei fiscale, inspectia fiscala inceteaza, fara a se emite raport de inspectie fiscala si decizie de impunere sau decizie de nemodificare a bazei de impunere

- ✓ In cazul in care inspectia fiscala a inceput si intervine incetarea persoanei juridice sau decesului persoanei fizice ca subiecte de drept fiscal, inspectia fiscala continua cu succesorii persoanei respective, daca acestia exista. In acest caz, creanta fiscala se stabileste pe numele succesorilor. In cazul in care nu exista succesorii inspectia fiscala inceteaza
- ✓ Inspectia fiscala poate fi suspendata in cazul in care organul de inspectie fiscala este sesizat sau i se aduce la cunostinta, in timpul inspectiei fiscale ca impotriva contribuabilului/platitorului se afla in desfasurare o procedura judiciara in legatura cu mijloacele de proba privind stabilirea bazei de impozitare care fac obiectul inspectiei fiscale sau in situatia in care documentele financiar-contabile ale contribuabilului au fost ridicate de organul de urmarire penala, fara a putea fi puse la dispozitia organului de inspectie fiscala
- ✓ Pe perioada suspendarii inspectiei fiscale nu se aplica prevederile art. 124 alin 1 si 2 din Codul de Procedura Fiscala
- ✓ Conducatorul organului de inspectie fiscala poate decide re-verifyarea unor tipuri de obligatii fiscale pentru o anumita perioada impozabila, la propunerea organului de inspectie fiscala desemnat cu efectuarea inspectiei sau la cererea contribuabilului, daca sunt indeplinite urmatoarele conditii cumulative:
 - a) dupa incheierea inspectiei fiscale apar date suplimentare care erau necunoscute organului de inspectie fiscala sau, dupa

suspension of the fiscal inspection, the fiscal inspection ceases, without issuing a fiscal inspection report and a taxation decision or a decision not to modify the tax base

- ✓ If the fiscal inspection has started and the termination of the legal person or the death of the natural person as subjects of fiscal law begins, the fiscal inspection continues with the successors of the respective person, if they exist. In this case, the tax claim is established in the name of the successors. If there are no successors, the tax inspection ceases
- ✓ The fiscal inspection may be suspended if the fiscal inspection body is notified or informed, during the fiscal inspection that a judicial procedure is underway against the taxpayer/payer in connection with the means of proof regarding the establishment of the tax base which are the object of the fiscal inspection or in the situation in which the financial-accounting documents of the taxpayer were collected by the criminal investigation body, without being able to be made available to the fiscal inspection body
- ✓ During the suspension of the fiscal inspection, the provisions of art. 124 paragraphs 1 and 2 of the Tax Procedure Code
- ✓ The head of the fiscal inspection body may decide to re-verify certain types of fiscal obligations for a certain taxable period, at the proposal of the fiscal inspection body designated to carry out the inspection or at the taxpayer's request, if the following cumulative conditions are met:
 - a) after the conclusion of the fiscal inspection, additional data appear which were unknown to the fiscal inspection body



caz, contribuabilului, la data efectuării
inspecției fiscale;

- b) datele suplimentare influențează rezultatele inspecției fiscale încheiate. Prin date suplimentare se înțelege orice fapt sau mijloc de probă de care se ia cunoștința ulterior inspecției, de natură să modifice rezultatele inspecției anterioare.
- ✓ Contribuabilul poate solicita re-verificarea în situațiile în care nu poate corecta declarația de impunere potrivit art. 105 alin. (6) din Codul de Procedură Fiscală
- ✓ Organul de inspecție fiscală comunică contribuabilului/ platitorului proiectul de raport de inspecție fiscală, în format electronic sau pe suport hârtie, acordându-i acestuia posibilitatea de a-și exprima punctul de vedere. În acest scop, odată cu comunicarea proiectului de raport, organul de inspecție fiscală comunică și data, ora și locul la care va avea loc discuția finală, însă nu mai devreme de 3 zile lucrătoare de la data comunicării proiectului de raport de inspecție fiscală, respectiv 5 zile lucrătoare în cazul marilor contribuabili. Perioada necesară pentru îndeplinirea audierii în condițiile prevăzute la art. 9 alin. (3) lit. b) nu se include în calculul duratei inspecției fiscale.
- ✓ Se introduce un nou articol art. 137¹, astfel:
 - La finalizarea controlului operativ și înopinat se încheie proces-verbal de control/act de control, în condițiile legii. Un exemplar al procesului-verbal de control/actului de control se comunică contribuabilului/ platitorului.
 - Procesul-verbal/actul de control prevăzut constituie mijloc de probă în sensul prevederilor art. 55, inclusiv în

or, as the case may be, to the taxpayer, at the date of the fiscal inspection;

- b) the additional data influence the results of the completed fiscal inspection. Additional data shall mean any fact or means of proof which becomes known after the inspection, which may alter the results of the previous inspection.
- ✓ The taxpayer may request the re-verification in the situations in which he cannot correct the tax declaration according to art. 105 para. (6) of the Tax Procedure Code
- ✓ The fiscal inspection body communicates to the taxpayer/payer the draft fiscal inspection report, in electronic format or on paper, giving him the opportunity to express his point of view. For this purpose, together with the communication of the draft report, the fiscal inspection body shall communicate the date, time and place where the final discussion will take place, but not earlier than 3 working days from the date of communication of the draft fiscal inspection report, respectively 5 working days for large taxpayers. The period necessary for carrying out the hearing under the conditions provided in art. 9 para. (3) lit. b) is not included in the calculation of the duration of the fiscal inspection.
- ✓ A new article art. 137¹ is introduced, as follows:
 - At the end of the operative and unexpected control, the control report/control act is concluded, in accordance with the law. A copy of the control report/control act shall be communicated to the taxpayer/payer.
 - The report/control act provided constitutes a means of proof within the meaning of the provisions of art. 55,



situatia In care In continutul sau sunt prezentate consecintele fiscale ale neregulilor constatate.

- Contribuabilul/Platitorul Isi poate exprima punctul de vedere fata de constatarile mentionate In procesul-verbal/actul de control In termen de 5 zile lucratoare de la comunicare.
- ✓ Durata efectuarii verificarii situatiei fiscale personale este stabilita de organul fiscal central si nu poate fi mai mare de 270 de zile calculate de la data inceperii verificarii fiscale
- ✓ Organul fiscal central emitent Inscris In certificatul de atestare fiscala sumele certe, lichide si exigibile pe care contribuabilul/platitorul solicitant le are de Incasat de la autoritati contractante definite potrivit Legii nr. 98/2016 privind achizitiile publice, cu modificarile si completarile ulterioare. Inscrisiunea se face In baza unui document eliberat de autoritatea contractanta prin care se certifica faptul ca sumele sunt certe, lichide si exigibile.
- ✓ Proprietarii bunurilor care instraineaza mijloace de transport nu trebuie sa prezinte certificatul de atestare fiscala in cazul in care pentru instrainare utilizeaza formularul de contract de instrainare-dobandire a unui mijloc de transport aprobat prin ordin al ministrului
- ✓ Ordinea de stingere prin compensare se aplica In mod corespunzator si In cazul grupului fiscal constituit In domeniul impozitului pe profit, daca drept urmare a depunerii declaratiei anuale consolidate privind impozitul pe profit rezulta o suma de restituit
- ✓ Se introduce un nou articol 170^{A1}

including in the situation where in its content are presented the fiscal consequences of the irregularities found.

- The taxpayer/Payer may express his point of view regarding the findings mentioned in the minutes/control act within 5 working days from the communication.
- ✓ The duration of the verification of the personal fiscal situation is established by the central fiscal body and cannot be longer than 270 days calculated from the date of the beginning of the fiscal verification
- ✓ The issuing central fiscal body registers in the fiscal attestation certificate the certain, liquid and due amounts that the requesting taxpayer/payer has to collect from the contracting authorities defined according to Law no. 98/2016 on public procurement, with subsequent amendments and completions. The registration is made on the basis of a document issued by the contracting authority certifying that the amounts are certain, liquid and due.
- ✓ The owners of the goods that alienate means of transport do not have to present the fiscal attestation certificate if for alienation they use the alienation-acquisition contract form of a means of transport approved by order of the minister
- ✓ The offsetting order by offsetting also applies accordingly in the case of the tax group constituted in the field of profit tax, if as a result of the submission of the consolidated annual profit tax return an amount to be refunded



Prevederi speciale privind restituirea impozitului pe dividende:

- In cazul In care din regularizarea anuala a dividendelor platite ca urmare a distribuirii partiale In cursul anului, potrivit art. 67 din Legea societatilor nr. 31/1990, rezulta sume de restituit de la buget, platitorul de dividende depune la organul fiscal competent o declaratie de regularizare/cerere de restituire dupa restituirea de catre asociati sau actionari a dividendelor si pana la Implinirea termenului de prescriptie a dreptului de a cere restituirea. Pentru diferentele de restituit sunt aplicabile prevederile art. 167 sau 168, dupa caz.
- Procedura de aplicare a prezentului articol se aproba prin ordin al ministrului finantelor publice la propunerea presedintelui A.N.A.F

- ✓ Nu se datoreaza obligatii fiscale accesorii pentru suma platita in contul obligatiei fiscale principale daca, anterior stabilirii obligatiilor fiscale, debitorul a efectuat o plata, iar suma platita nu a stins alte obligatii, stabilite prin:
 - a) declaratii de impunere depuse ulterior efectuării plății;
 - b) declaratii de impunere rectificative sau decizii de impunere, inclusiv cele emise ca urmare a refacerii inspectiei fiscale. Prevederile se aplica In mod corespunzator si In cazul stingerii obligatiilor fiscale prin celelalte modalitati prevazute la art. 22 decat cea prin plata.
- ✓ Dreptul contribuabilului/platitorului de a solicita dobanda prevazuta de art. 182 se prescrie in termen de 5 ani. Termenul

✓ A new article 170 ^ 1 is introduced. Special provisions regarding the refund of dividend tax:

- If from the annual regularization of the dividends paid as a result of the partial distribution during the year, according to art. 67 of the Companies Law no. 31/1990, results amounts to be refunded from the budget, the dividend payer submits to the competent tax authority a statement of regularization/request for refund after the refund by the partners or shareholders of the dividends and until the expiry of the limitation period of the right to request the refund. For the differences to be reimbursed, the provisions of art. 167 or 168, as appropriate.
- The procedure for applying this article shall be approved by order of the Minister of Public Finance on the proposal of the President of the N.A.T.A.

- ✓ No ancillary fiscal obligations are due for the amount paid on account of the main fiscal obligation if, prior to the establishment

a) fiscal obligations, the debtor made a payment, and the amount paid did not extinguish other obligations, established by: a) tax returns submitted after payment; b) rectifying tax returns or tax decisions, including those issued as a result of the restoration of the fiscal inspection. The provisions apply accordingly in the case of extinguishment of fiscal obligations through the other modalities provided in art. 22 than by payment.

- ✓ The right of the taxpayer/payer to request the interest provided by art. 182 is prescribed within 5 years. The term starts



incepe sa curga de la data de 1 ianuarie a anului urmator celui in care:

- a) au fost stinse prin oricare dintre modalitatile prevazute de lege sumele de restituit sau de rambursat de la buget contribuabilului/platitorului;

- b) anularea actului administrativ fiscal a devenit definitiva, in cazul prevazut la art. 182 alin. (2) din Codul de Procedura Fiscala;

- c) restituirea a fost admisa definitiv, in cazul prevazut la art. 182 alin. (3) din Codul de Procedura Fiscala

✓ Mai multe modificari privind esalonarea clasica la plata se vor aplica din 24 decembrie 2020, cum ar fi:

- Esalonarea la plata nu se acorda nici obligatiile fiscale in suma totala mai mica de 500 lei in cazul persoanelor fizice, 2.000 lei in cazul asocierilor fara personalitate juridica si 5.000 lei in cazul persoanelor juridice
- Nu este necesara constituirea de garantii pentru obligatiile fiscale esalonate la plata, precum si cele care fac obiectul amanarii la plata potrivit art. 208 din Codul de Procedura Fiscala, de pana la 5.000 lei in cazul persoanelor fizice, 10.000 lei in cazul asocierilor fara personalitate juridica si, respectiv, 20.000 lei in cazul persoanelor juridice
- Pe parcursul derularii esalonarii la plata, garantia se poate inlocui sau redimensiona in functie de valoarea ratelor ramase de achitat, la cererea temeinic justificata a debitorului
- Pentru debitorii care beneficiaza de esalonarea la plata cu bunuri insuficiente, pentru stabilirea valorii garantiei se ia in calcul cuantumul

to run from January 1 of the year following the year in which:

- a) the amounts to be reimbursed or reimbursed from the budget of the taxpayer/payer have been extinguished by any of the modalities provided by law;

- b) the annulment of the fiscal administrative act became final, in the case provided in art. 182 para. (2) of the Fiscal Procedure Code;

- c) the refund was definitively admitted, in the case provided in art. 182 para. (3) of the Tax Procedure Code

✓ Several changes regarding the classic payment rescheduling will apply from December 24th, 2020, such as:

- The payment rescheduling is not granted nor the fiscal obligations in the total amount less than 500 lei in the case of natural persons, 2,000 lei in the case of associations without legal personality and 5,000 lei in the case of legal persons
- It is not necessary to establish guarantees for the fiscal obligations staggered for payment, as well as those that are subject to deferral for payment according to art. 208 of the Tax Procedure Code, up to 5,000 lei in the case of natural persons, 10,000 lei in the case of associations without legal personality and, respectively, 20,000 lei in the case of legal persons
- During the payment rescheduling, the guarantee can be replaced or resized depending on the value of the remaining installments to be paid, at the duly justified request of the debtor.
- For the debtors who benefit from the payment rescheduling with insufficient goods, in order to establish the value of the guarantee, the amount of the



obligatiilor ramase de plata din esalonare

- In cazul in care contribuabilii care beneficiaza de esalonare la plata detin in proprietate bunuri deja sechestrate de catre organul fiscal, altele decat cele care fac obiectul garantiilor constituite potrivit prezentului articol, sechestrurile instituite pe aceste bunuri se ridica, cu exceptia cazului in care sunt aplicabile dispozitiile art. 213 alin. (8) sau (8¹) din Codul de Procedura Fiscala
- Contestatiile formulate Impotriva titlurilor de creanta, precum si Impotriva altor acte administrativ-fiscale emise de organul fiscal central se solutioneaza de catre structura specializata de solutionare a contestatiilor din cadrul Ministerului Finantelor Publice.
- Activitatea de solutionare a contestatiilor se realizeaza de catre structura specializata din cadrul aparatului propriu al Ministerului Finantelor Publice atat la nivel central, cat si la nivel teritorial.
- Contestatiile formulate Impotriva actelor administrativ- fiscale emise de organele fiscale locale din cadrul autoritatilor administratiei publice locale se solutioneaza de catre aceste organe fiscale.
- Contestatiile formulate impotriva actelor administrativ- fiscale emise de alte autoritati publice care, potrivit legii, administreaza creante fiscale se solutioneaza de catre aceste autoritati.
- Se introduce un nou articol:
Art. 281¹. - Reexaminarea deciziei de solutionare a contestatie, astfel:

remaining payment obligations from the rescheduling is taken into account.

- If the taxpayers who benefit from the payment reschedule own property already seized by the fiscal body, other than those subject to the guarantees established according to this article, the seizures established on these goods shall be lifted, unless they are applicable the provisions of art. 213 para. (8) or (8¹) of the Tax Procedure Code
- The appeals formulated against the debt titles, as well as against other administrative-fiscal acts issued by the central fiscal body are solved by the specialized structure for solving the appeals within the Ministry of Public Finance.
- The activity of solving the appeals is carried out by the specialized structure within the own apparatus of the Ministry of Public Finance both at central and at territorial level.
- The appeals formulated against the administrative-fiscal acts issued by the local fiscal bodies within the local public administration authorities are solved by these fiscal bodies.
- Appeals filed against administrative-fiscal acts issued by other public authorities that, according to the law, administer tax claims are resolved by these authorities.
- A new article Art. 281¹ is introduced: Re-examination of the decision to resolve the appeal, as follows: the decision issued in



decizia emisa In solutionarea contestatiei poate fi reexaminata, de catre organul de solutionare competent, la cererea contribuabilului/platitorului in anumite situatii: nu s-a avut In vedere aplicarea In speta a anumitor dispozitii legale care ar fi schimbat fundamental solutia adoptata, ulterior emiterii deciziei de catre structura de solutionare a contestatiei se emite o decizie de catre Comisia fiscala centrala care ofera o alta interpretare dispozitiilor legale incidente spetei etc.

- In cazul tranzactiilor Intre persoane membre ale aceluiasi grup fiscal In domeniul impozitului pe profit, pentru operatiuni impozabile In Romania, In cazul In care se ajusteaza/estimeaza veniturile sau cheltuielile unui membru din cadrul grupului fiscal In domeniul impozitului pe profit In cadrul unei inspectii fiscale, organul de inspectie fiscala ajusteaza cu aceeasi valoare cheltuielile sau veniturile celuilalt membru al grupului cu care au fost derulate tranzactiile ajustate/estimate.

resolving the appeal may be re-examined by the competent resolution body at the request of the taxpayer/payer in certain situations: the application of certain legal provisions in fundamentally changed the adopted solution, after the issuance of the decision by the structure for resolving the appeal, a decision is issued by the Central Fiscal Commission which offers a different interpretation to the legal provisions incident to the case, etc.

- In the case of transactions between members of the same tax group in the field of corporate tax, for taxable operations in Romania, if the income or expenses of a member of the tax group in the field of corporate tax in a tax inspection are adjusted/estimated , the tax inspection body adjusts to the same amount the expenses or income of the other member of the group with which the adjusted/estimated transactions were carried out.

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