



Ordonanta de urgenta nr. 181/2020 privind unele masuri fiscal-bugetare, pentru modificarea si completarea unor acte normative, precum si pentru prorogarea unor termene

In vigoare de la 26 octombrie 2020

1. Inlesniri la plata pentru obligatiile bugetare datorate dupa data declararii starii de urgenta:

- Obligatiile fiscale principale si accesorii a caror scadenta/termen de plata s-a implinit dupa data declararii starii de urgenta si nestinse pana la data eliberarii certificatului de atestare fiscala, se vor esalona la plata pe o perioada de cel mult 12 luni. Esalonarea la plata se acorda pentru toate obligatiile fiscale inscrise in certificatul de atestare fiscal, inclusiv pentru obligatiile fiscale preluate de organele fiscale de la alt organ fiscal sau de la alta autoritate publica ca urmare a transferului de competenta, in situatia in care acesta are loc pe perioada derularii unei esalonari la plata.
- Asocierile fara personalitate juridica care, potrivit legii, au calitatea de debitor sunt asimilate persoanelor juridice.

Obligatii fiscale supuse esalonarii la plata:

- a)** amenzile de orice fel administrate de organul fiscal;
- b)** creantele bugetare stabilite de alte organe si transmise spre recuperare organelor fiscale, potrivit legii, inclusiv creantele bugetare rezultate din raporturi juridice contractuale stabilite prin hotarari judecatoresti sau alte inscrisuri care, potrivit legii, constituie titluri executorii.

Emergency Ordinance no. 181/2020 regarding some fiscal-budgetary measures, for the modification and completion of some normative acts, as well as for the extension of some terms

In force since October 26, 2020

1. Payment facilities for budgetary obligations due after the date of declaration of the state of emergency:

- The main and accessory fiscal obligations whose maturity/payment term has been fulfilled after the date of declaring the state of emergency and not extinguished until the date of issuing the fiscal attestation certificate, will be rescheduled for a period of no more than 12 months. The payment rescheduling is granted for all fiscal obligations registered in the fiscal attestation certificate, including for tax liabilities taken over by tax bodies from another tax body or other public authority as a result of the transfer of jurisdiction, in case it occurs during a period of time during which a payment is made.
- Associations without legal personality that, according to the law, have the quality of debtor are assimilated to legal entities.

Tax liabilities subject to installment payments:

- a)** fines of any kind administered by the fiscal body;
- b)** the budgetary receivables established by other bodies and sent for recovery to the fiscal bodies, according to the law, including the budgetary receivables resulting from contractual legal relations established by court decisions or other documents which, according to the law, constitute enforceable titles.



Esalonarea la plata nu se acorda pentru:

- a)** obligatiile fiscale care au facut obiectul unei esalonari care si-a pierdut valabilitatea;
- b)** obligatiile fiscale care au scadenta si/sau termenul de plata dupa data eliberarii certificatului de atestare fiscala;
- c)** obligatiile fiscale care, la data eliberarii certificatului de atestare fiscala, intra sub incidenta art. 167 din Legea nr. 207/2015 privind Codul de procedura fiscal
- d)** obligatiile fiscale stabilite prin acte administrative fiscale care, la data eliberarii certificatului de atestare fiscala, sunt suspendate in conditiile art. 14 sau 15 din Legea contenciosului administrativ nr. 554/2004

Esalonarea la plata nu se acorda pentru obligatiile fiscale in suma totala mai mica de 500 lei in cazul persoanelor fizice si 5.000 lei in cazul persoanelor juridice.

Condițiile ce trebuie indeplinite cumulativ de debitor, pentru a putea beneficia de esalonarea la plata:

- a)** sa depuna o cerere la organul fiscal, pana la data de 15 decembrie 2020 inclusiv, sub sanctiunea decaderii. La cerere, debitorul poate anexa graficul de esalonare cuprinzand cuantumul propus al ratelor de esalonare;
- b)** sa nu se afle in procedura falimentului;
- c)** sa nu se afle in dizolvare;
- d)** sa nu inregistreze obligatii fiscale restante la data declararii starii de urgenta si nestinse la data eliberarii certificatului de atestare fiscala;
- e)** sa nu i se fi stabilit raspunderea potrivit legislatiei privind insolventa si/sau raspunderea solidara, potrivit prevederilor art. 25 si 26 din Codul de procedura fiscala. *Exceptie:* daca actele prin care s-a stabilit raspunderea sunt definitive in sistemul cailor administrative si judiciare de atac, iar suma pentru care a fost atrasa raspunderea a fost stinsa, conditia se considera indeplinita;

Payment rescheduling is not granted for:

- a)** the fiscal obligations that have been the subject of a rescheduling which has lost its validity;
- b)** the fiscal obligations that have a maturity and/or the payment term after the date of issuing the fiscal attestation certificate;
- c)** the fiscal obligations which, at the date of issuing the fiscal attestation certificate, fall under the incidence of art. 167 of Law no. 207/2015 regarding the Tax Procedure Code
- d)** the fiscal obligations established by fiscal administrative acts which, at the date of issuing the fiscal attestation certificate, are suspended under the conditions of art. 14 or 15 of the Law on administrative litigation no. 554/2004

The payment rescheduling is not granted for fiscal obligations in the total amount of less than 500 lei in the case of individuals and 5,000 lei in the case of legal entities.

The conditions that must be fulfilled cumulatively by the debtor, in order to benefit from the payment rescheduling:

- a)** to submit an application to the fiscal body, until December 15th, 2020 inclusive, under the sanction of forfeiture. Upon request, the debtor may attach the schedule of installments comprising the proposed amount of rescheduling rates;
- b)** not to be in bankruptcy proceedings;
- c)** not to be in dissolution;
- d)** not to register outstanding fiscal obligations at the date of declaring the state of emergency and not extinguished at the date of issuing the fiscal attestation certificate;
- e)** not to have established the liability according to the legislation regarding insolvency and/or joint and several liability, according to the provisions of art. 25 and 26 of the Tax Procedure Code. *Exception:* if the acts by which the liability was established are final in the system of administrative and judicial means of appeal, and the amount for which the

f) debitorul trebuie sa aiba depuse toate declaratiile fiscale, potrivit vectorului fiscal. Aceasta conditie trebuie indeplinita la data eliberarii certificatului de atestare fiscala.

Obligatiile fiscale principale individualizate in decizii de impunere emise ca urmare a unei inspectii fiscale sau a verificarii situatiei fiscale personale in derulare la data intrarii in vigoare a prezentei ordonante, precum si obligatiile fiscale accesorii aferente pot face obiectul esalonarii la plata indiferent de perioada supusa inspectiei fiscale sau verificarii situatiei fiscale personale. Debitorul trebuie sa indeplineasca conditiile mentionate anterior si sa depuna cererea de esalonare in termen de 30 de zile de la data comunicarii deciziei de impunere.

Nu sunt considerate restante obligatiile fiscale pentru care s-au acordat si sunt in derulare inlesniri la plata daca pentru acestea nu s-a implinit termenul de plata prevazut in decizia de esalonare la plata sau se afla in termenul de plata precum si celelalte obligatii fiscale, care sunt conditii de mentinere a valabilitatii inlesnirilor la plata, daca pentru acestea nu s-au implinit termenele suplimentare.

2. Eliberarea certificatului de atestare fiscal

Cererea debitorului se solutioneaza de organul fiscal in termen de 5 zile lucratoare de la data inregistrarii acesteia, prin decizie de esalonare la plata ori decizie de respingere, dupa caz.

Daca exista diferente intre sumele solicitate de catre debitor in cerere si cele inscrise in certificatul de atestare fiscala, organul fiscal competent poate indrepta erorile din continutul acesteia, din oficiu sau la cererea debitorului, printr-o decizie de indreptare a erorii. Decizia de indreptare a erorii produce efecte fata de debitor de la data comunicarii acesteia.

liability was drawn has been extinguished, the condition is considered fulfilled;

f) the debtor must have submitted all the fiscal declarations, according to the fiscal vector. This condition must be met on the date of issuance of the fiscal attestation certificate.

The main fiscal obligations individualized in taxation decisions issued as a result of a fiscal inspection or verification of the personal fiscal situation in progress on the date of entry into force of this ordinance, as well as the related ancillary fiscal obligations may be rescheduled for payment regardless of the tax inspection period or checking the personal tax situation. The debtor must meet the aforementioned conditions and submit the request for rescheduling within 30 days from the date of communication of the taxation decision.

Tax liabilities for which the payment facilities have been granted and are in progress are not considered outstanding if they have not reached the payment deadline laid down in the decision on payment or are within the payment deadline and other tax obligations, what are the conditions for maintaining the validity of the payment facilities if the additional time limits have not been reached for them.

2. Issuance of the fiscal attestation certificate

The debtor's request is resolved by the fiscal body within 5 working days from the date of its registration, by a decision to reschedule the payment or a decision of rejection, as the case may be.

If there are differences between the amounts requested by the debtor in the application and those entered in the fiscal attestation certificate, the competent fiscal body may correct the errors in its content, ex officio or at the debtor's request, by a decision to correct the error. The decision to



Pe perioada esalonarii la plata penalitatile de nedeclarare cuprinse in certificatul de atestare fiscala se amana la plata prin decizie care se comunica debitorului odata cu decizia de esalonare la plata.

3. Conditii de mentinere a valabilitatii esalonarii la plata

- a) obligatiile fiscale sa se declare si sa se achite incepand cu data comunicarii deciziei de esalonare la plata. Exceptie: daca debitorul a solicitat modificarea deciziei de esalonare la plata. Esalonarea la plata isi mentine valabilitatea si daca aceste obligatii sunt declarate si/sau achitate pana la data de 25 a lunii urmatoare scadentei, inclusiv.
- b) obligatiile fiscale stabilite prin decizie, cu termene de plata, sa se achite incepand cu data comunicarii deciziei de esalonare la plata, cu exceptia situatiei in care debitorul a solicitat modificarea deciziei de esalonare.
- c) sa se achite diferentele de obligatii fiscale rezultate din declaratii rectificative in termen de cel mult 30 de zile de la data depunerii declaratiei, cu exceptia situatiei in care debitorul a solicitat modificarea deciziei de esalonare.
- d) sa se respecte cuantumul si termenele de plata din graficul de esalonare.
- e) sa se achite obligatiile fiscale administrate de organul fiscal, nestinse la data comunicarii deciziei de esalonare la plata si care nu fac obiectul esalonarii la plata, in termen de cel mult 180 de zile de la data comunicarii acestei decizii, cu exceptia

correct the error takes effect against the debtor from the date of its communication.

During the payment rescheduling period, the non-declaration penalties included in the fiscal attestation certificate are postponed upon payment by a decision that is communicated to the debtor together with the payment rescheduling decision.

3. Conditions for maintaining the validity of the payment rescheduling

- a) the fiscal obligations to be declared and to be paid starting with the date of communication of the decision to reschedule the payment. Exception: if the debtor has requested an amendment of the decision on payment to be made. Payment installments shall also remain valid if such obligations are declared and/or paid by 25 of the month following the due date, inclusive.
- b) the fiscal obligations established by the decision, with payment terms, to be paid starting with the date of communication of the rescheduling decision for payment, except for the situation in which the debtor has requested an amendment of the decision on the installment.
- c) to pay the differences of fiscal obligations resulting from rectifying declarations within maximum 30 days from the date of submitting the declaration, except for the situation in which the debtor has requested an amendment of the decision on the installment.
- d) to respect the amount and the payment terms from the schedule of installments.
- e) to pay the fiscal obligations administered by the fiscal body, not terminated at the date of communication of the payment rescheduling decision and not subject to payment rescheduling, within maximum 180 days from the date of communication of this decision, except when the debtor has requested an



situatiei in care debitorul a solicitat modificarea deciziei de esalonare.

- f) sa se achite creantele stabilite de alte organe decat organele fiscale si transmise spre recuperare organelor fiscale, precum si amenziile de orice fel, pentru care au fost comunicate somatii dupa data comunicarii deciziei de esalonare la plata, in cel mult 180 de zile de la comunicarea somatiei, cu exceptia situatiei in care debitorul a solicitat modificarea deciziei de esalonare.
- g) sa achite obligatiile fiscale ramase nestinse dupa solutionarea deconturilor potrivit art. 190 alin. (5) din Codul de procedura fiscala, in cel mult 30 de zile de la data comunicarii instiintarii de plata, cu exceptia situatiei in care debitorul a solicitat modificarea deciziei de esalonare.
- h) sa se achite, in termen de cel mult 30 de zile de la data comunicarii instiintarii de plata, obligatiile fiscale stabilite in acte administrative fiscale ce au fost suspendate in conditiile art. 14 sau 15 din Legea nr. 554/2004, cu exceptia situatiei in care debitorul a solicitat modificarea deciziei de esalonare.
- i) sa se achite, in termen de cel mult 30 de zile de la data comunicarii instiintarii de plata, obligatiile fiscale stabilite de alte autoritati a caror administrare a fost transferata organului fiscal dupa emiterea unei decizii de esalonare la plata, cu exceptia situatiei in care debitorul a solicitat modificarea deciziei de esalonare.

amendment of the decision on the installment.

- f) to pay the receivables established by other bodies than the fiscal bodies and sent for recovery to the fiscal bodies, as well as the fines of any kind, for which summonses were communicated after the date of communication of the payment rescheduling decision, within 180 days from communication of the summons, except for the situation in which the debtor has requested an amendment of the decision on the installment.
- g) to pay the unpaid fiscal obligations after the settlement of the statements according to art. 190 para. (5) of the Fiscal Procedure Code, within 30 days from the date of communication of the payment notification, except for the situation in which the debtor the debtor has requested an amendment of the decision on the installment.
- h) to pay, within maximum 30 days from the date of communication of the payment notification, the fiscal obligations established in fiscal administrative acts that have been suspended under the conditions of art. 14 or 15 of Law no. 554/2004, except for the situation in which the debtor has requested an amendment of the decision on the installment.
- i) to pay, within maximum 30 days from the date of communication of the payment notification, the fiscal obligations established by other authorities whose administration was transferred to the fiscal body after issuing a payment rescheduling decision, except in the situation where the debtor has requested an amendment of the decision on the installment.



- j) sa achite sumele pentru care s-a stabilit raspunderea potrivit prevederilor legislatiei privind insolventa si/sau raspunderea solidara potrivit prevederilor art. 25 si 26 din Codul de procedura fiscala, in cel mult 30 de zile de la data stabilirii raspunderii;
- k) debitorul sa nu se afle in procedura falimentului/dizolvare;
- l) obligatiile fiscale datorate de debitorii care fuzioneaza sa se achite in termen de cel mult 30 de zile de la data comunicarii instiintarii de plata, cu exceptia situatiei in care debitorul a solicitat modificarea deciziei de esalonare.

4. Modificarea deciziei de esalonare la plata in perioada de valabilitate a esalonarii

Contribuabilul poate depune cel mult doua cereri de modificare a deciziei de esalonare la plata pe perioada de valabilitate a esalonarii la plata, la care poate anexa graficul de esalonare.

5. Renuntarea la esalonarea la plata

Debitorul poate renunta la esalonarea la plata, prin depunerea unei cereri.

In cazul renuntarii la esalonare, debitorul trebuie sa achite obligatiile fiscale ramase din esalonare pana la data la care intervine pierderea valabilitatii esalonarii la plata.

6. Dobanzi si penalitati de intarziere

Incepand cu data de 26 decembrie 2020, pentru obligatiile fiscale esalonate la plata se datoreaza si se calculeaza dobanzi. Nivelul dobanzii este de 0,01% pentru fiecare zi de intarziere. *Exceptie:* sumele datorate cu titlu de amenzi de orice fel, obligatii fiscale accesorii stabilite potrivit legii,

- j) to pay the amounts for which the liability has been established according to the provisions of the legislation regarding insolvency and/or the joint and several liability according to the provisions of art. 25 and 26 of the Tax Procedure Code, within 30 days from the date of establishing the liability;

- k) the debtor is not in the bankruptcy/dissolution procedure;

- l) the fiscal obligations due by the merging debtors to be paid within maximum 30 days from the date of communication of the payment notification, except for the situation in which the debtor the debtor has requested an amendment of the decision on the installment.

4. Amendment of the decision to installment payments during the period of validity of the installment

The taxpayer may submit a maximum of two requests to modify the payment rescheduling decision during the validity period of the payment rescheduling, to which he may attach the schedule of installments.

5. Giving up payment rescheduling

The debtor can give up the payment rescheduling, by submitting an application.

In case of giving up the rescheduling, the debtor must pay the remaining fiscal obligations from the rescheduling until the date on which the loss of the rescheduling validity for payment occurs.

6. Interest and penalties for delay

From 26 December 2020, deferred tax liabilities shall be due and interest calculated. The interest rate is 0.01% for each day of delay. *Exception:* amounts due as fines of any kind, ancillary tax obligations established by law, enforcement costs, court costs, confiscated amounts, as well as



cheltuieli de executare silita, cheltuieli judiciare, sumele confiscate, precum si sumele reprezentand echivalentul in lei al bunurilor si sumelor confiscate care nu sunt gasite la locul faptei.

7. Penalitate

Nivelul penalitatii este de 5% din:

a) suma ramasa nestinsa din rata de esalonare, reprezentand obligatii fiscale principale si/sau obligatii fiscale accesorii esalonate la plata, inclusiv dobanzile datorate pe perioada esalonarii la plata, dupa caz;

b) diferentele de obligatii fiscale marcate si ramase nestinse dupa solutionarea deconturilor cu suma negativa de TVA cu optiune de rambursare.

Penalitatea reprezinta venit la bugetul de stat.

8. Pierderea valabilitatii esalonarii la plata si consecintele pierderii acesteia

Esalonarea la plata isi pierde valabilitatea la data la care nu sunt respectate dispozitiile art. 4 alin. (1) si art. 5 alin. (7) din prezenta ordonanta. Organul fiscal emite o decizie de constatare a pierderii valabilitatii esalonarii la plata care se comunica debitorului.

Pierderea valabilitatii esalonarii la plata atrage inceperea sau continuarea, dupa caz, a executarii silita pentru intreaga suma nestinsa.

9. Mentinerea esalonarii la plata

Debitorul poate solicita organului fiscal mentinerea unei esalonari a carei valabilitate a fost pierduta, de doua ori pe perioada de valabilitate a esalonarii la plata, daca depune o cerere in acest scop, inainte de stingerea in totalitate a obligatiilor fiscale care au facut obiectul esalonarii la plata.

Pentru mentinerea valabilitatii esalonarii, debitorul are obligatia sa achite obligatiile fiscale exigibile la

amounts representing the lei equivalent of goods and confiscated amounts that are not found at the scene.

7. Penalty

The penalty level is 5% of:

a) the amount remaining unpaid from the rescheduling rate, representing the main fiscal obligations and/or ancillary fiscal obligations rescheduled for payment, including the interests due during the rescheduling period, as the case may be;

b) the differences of fiscal obligations marked and left unpaid after the settlement of the returns with the negative amount of VAT with the option of reimbursement.

The penalty represents income to the state budget.

8. Loss of validity of the payment schedule and the consequences of its loss

The payment rescheduling loses its validity on the date when the provisions of art. 4 para. (1) and art. 5 para. (7) of this ordinance. The fiscal body issues a decision to establish the loss of validity of the payment rescheduling that is communicated to the debtor.

The loss of the validity of the payment rescheduling attracts the beginning or continuation, as the case may be, of the forced execution for the entire unquenchable amount.

9. Maintaining the payment schedule

The debtor may request the fiscal body to maintain a rescheduling whose validity has been lost, twice during the validity period of the rescheduling, if he submits a request for this purpose, before the total settlement of the fiscal obligations that were the subject of the rescheduling.

In order to maintain the validity of the rescheduling, the debtor has the obligation to pay the fiscal



data comunicării deciziei de menținere a valabilității esalonării, cu excepția celor care au făcut obiectul esalonării a cărei valabilitate a fost pierdută, în termen de 90 de zile de la data comunicării deciziei.

10. Suspendarea executării silite

Pentru sumele care fac obiectul esalonării la plată a obligațiilor fiscale, nu începe sau se suspendă, după caz, procedura de executare silită, de la data comunicării deciziei de esalonare la plată. În cazul obligațiilor prevăzute la art. 4 alin. (1) lit. f) din ordonanță, executarea silită se suspendă după comunicarea somatiei (creanțele stabilite de alte organe decât organele fiscale și transmise spre recuperare organelor fiscale, precum și amenzile de orice fel, pentru care au fost comunicate somatii după data comunicării deciziei de esalonare la plată).

Procedura de acordare a esalonării la plată de către organul fiscal central se aprobă prin ordin al președintelui Agenției Naționale de Administrare Fiscală în termen de 15 zile de la data intrării în vigoare a prezentei ordonanțe de urgență.

11. Impozitul specific

Contribuabilii obligați la plată impozitului specific unor activități nu datorează impozit specific pentru perioada cuprinsă între data intrării în vigoare a prezentei ordonanțe de urgență și **31 decembrie 2020 inclusiv**.

12. Impozitul pe clădiri

În anul 2020, în cazul contribuabililor platitori de impozit pe clădiri/taxa pe clădiri, consiliile locale, respectiv Consiliul General al Municipiului București pot adopta hotărâri până la data de 2 decembrie 2020 privind:

- reducerea impozitului anual pe clădiri cu o cota de până la 50%, pentru clădirile

obligărilor datorate la data de comunicare a deciziei de menținere a valabilității reschedulării, cu excepția celor care au fost reschedulate a căror valabilitate a fost pierdută, în termen de 90 de zile de la data comunicării deciziei.

10. Suspension of forced execution

For the amounts that are subject to the payment rescheduling of the fiscal obligations, the forced execution procedure does not start or is suspended, as the case may be, from the date of communication of the payment rescheduling decision. In the case of the obligations provided in art. 4 para. (1) lit. f) of the ordinance, the forced execution is suspended after the communication of the summons (the receivables established by other bodies than the fiscal bodies and sent for recovery to the fiscal bodies, as well as the fines of any kind, for which the summons were communicated).

The procedure for granting the payment rescheduling by the central fiscal body is approved by order of the president of the National Agency for Tax Administration within 15 days from the date of entry into force of this emergency ordinance.

11. Specific tax

Taxpayers obliged to pay the tax specific to certain activities do not owe specific tax for the period between the date of entry into force of this emergency ordinance and **December 31, 2020 inclusive**.

12. Building tax

In 2020, in the case of taxpayers paying building tax/building tax, the local councils, respectively the General Council of the Municipality of Bucharest may adopt decisions until December 2, 2020 regarding:

- reduction of the annual tax on buildings with a rate of up to 50%, for non-residential buildings,



- nerezidentiale, aflate in proprietatea persoanelor fizice sau juridice, folosite pentru activitatea economica proprie a acestora sau date in folosinta pentru desfasurarea unor activitati economice catre alte persoane fizice sau juridice, dupa caz, daca in perioada pentru care s-a instituit starea de urgenta si/sau alerta, ca urmare a efectelor epidemiei coronavirusului SARS-CoV-2, proprietarii sau utilizatorii cladirilor au fost obligati, potrivit legii, sa isi intrerupa total activitatea economica sau detin certificatul pentru situatii de urgenta;
- scutirea de la plata taxei lunare pe cladiri datorate de catre concesionari, locatari, titularii dreptului de administrare sau de folosinta a unei cladiri proprietatea publica sau privata a statului ori a unitatilor administrativ-teritoriale, dupa caz, daca in perioada pentru care s-a instituit starea de urgenta si/sau alerta ca urmare a efectelor epidemiei coronavirusului SARS-CoV-2, utilizatorii cladirilor au fost obligati, potrivit legii, sa isi intrerupa total activitatea economica.

Pentru a putea beneficia de aceste reduceri/scutiri, proprietarii cladirilor au obligatia ca, pana la data de **21 decembrie 2020** inclusiv, sa depuna la organul fiscal local in a carui raza teritoriala de competenta se afla cladirea, o cerere de acordare a reducerii insotita de o declaratie pe propria raspundere.

In cazul in care a fost achitat impozitul anual pe cladiri datorat pentru anul 2020, pana la data de 30 septembrie 2020, se poate solicita restituierea diferentiei de impozit, in termenul de prescriptie a dreptului de a cere restituierea (5 ani de la data de 1 ianuarie a anului urmator celui in care a luat nastere dreptul la restituire).

owned by natural or legal persons, used for their own economic activity or put into use for carrying out economic activities to other natural or legal persons, as the case may be, if during the period for which the state of emergency and/or alert was established, as a result of the effects of the SARS-CoV-2 coronavirus epidemic, the owners or users of the buildings were obliged, according to law, to completely interrupt their economic activity or have the certificate for emergencies;

- exemption from the payment of the monthly tax on buildings due by concessionaires, tenants, holders of the right to administer or use a building the public or private property of the state or of the administrative-territorial units, as the case may be, if during the period for which the state of emergency and/or alert was established due to the effects of the SARS-CoV-2 coronavirus epidemic, the users of the buildings were obliged, according to the law, to discontinue their economic activity altogether.

In order to benefit from these reductions/exemptions, the owners of the buildings have the obligation that, until **December 21, 2020 inclusive**, to submit to the local fiscal body in whose territorial area of competence the building is, a request for a reduction accompanied by a statement on one's own responsibility.

If the annual tax on buildings due for the year 2020 has been paid, until September 30, 2020, the refund of the tax difference may be requested, within the limitation period of the right to request the refund (5 years from the date of January 1st of the year following that in which the right to a refund arose).



13. Suspendarea aplicarii sanctiunii cu privire la neconectarea aparatelor electronice de marcat la sistemul informatic al ANAF

Aplicarea sanctiunii prevazute in OUG 28/1999 pentru nerespectarea obligatiei operatorilor economici de a conecta aparatele electronice de marcat la sistemul informatic al ANAF, se suspenda pana la data de **31 decembrie 2020**.

14. Termenul de restructurare a obligatiilor bugetare

Potrivit OUG 6/2019, debitorul care doreste sa isi restructureze obligatiile bugetare are obligatia de a notifica organul fiscal competent cu privire la intentia sa n perioada **1 noiembrie 2020-31 martie 2021**, sub sanctiunea decaderii din dreptul de a mai beneficia de restructurarea obligatiilor bugetare, si se adreseaza unui expert independent in vederea intocmirii unui plan de restructurare si a testului creditorului privat prudent.

Termenul pana la care se poate depune solicitarea de restructurare se extinde pana la data de **30 iunie 2021**.

15. Testele COVID 19 sunt cheltuieli deductibile

Sunt cheltuieli deductibile contravaloarea cheltuielilor suportate de angajator/platitor cu efectuarea testelor medicale de diagnosticare a infectiei COVID-19, din initiativa acestuia, pentru persoanele fizice care realizeaza venituri din salarii si asimilate salariilor, in scopul depistarii si prevenirii raspandirii coronavirusului SARS-CoV-2, pentru asigurarea desfasurarii activitatii in conditii de securitate si sanatate in munca, pe perioada instituirii starii de urgenta sau de alerta.

Aceasta prevedere se aplica incepand cu data intrarii in vigoare a prezentei ordonante de urgenta.

16. Prorogarea unor termene

Se proroga pana la data de **25 decembrie 2020 inclusiv, termenul:**

13. Suspension of the application of the sanction regarding the non-connection of the electronic cash registers to the computer system of ANAF

The application of the sanction provided in GEO 28/1999 for non-compliance with the obligation of the economic operators to connect the electronic cash registers to the computer system of ANAF, shall be suspended until **December 31st, 2020**.

14. The term for restructuring the budgetary obligations

According to GEO 6/2019, the debtor who wishes to restructure his budgetary obligations has the obligation to notify the competent fiscal body about his intention between **November 1st, 2020 and March 31st, 2021**, under the sanction of forfeiture of the right to benefit from the restructuring of budgetary obligations, and addresses to an independant expert with a view to drawing up a restructuring plan and the prudent private creditor test. The deadline by which it can submit the restructuring request is extended until **June 30th, 2021**.

15. COVID 19 tests are deductible expenses

There are deductible expenses equivalent to the expenses incurred by the employer/payer with performing medical tests to diagnose COVID-19 infection, on his initiative, for individuals who earn income from salaries and assimilated to salaries, in order to detect and prevent the spread of SARS-CoV-2 coronavirus, to ensure the development of the activity in conditions of safety and health at work, during the establishment of the state of emergency or alert.

This provision shall apply from the date of entry into force of this emergency ordinance.

16. Extension of time limits

It is extended until **December 25th, 2020 inclusive, the term:**

- Pentru obligatiile fiscale scadente incepand cu data de 21 martie 2020;
- Pana la care se suspenda sau nu incepe executarea silita prin infiintarea popririi a creantelor bugetare, cu exceptia executarilor silita care se aplica pentru 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;
- Pana la care se suspenda conditiile de mentinere a valabilitatii esalonarilor la plata

Se proroga pana la data de **25 ianuarie 2021 inclusiv** termenul pentru solutionarea cu control ulterior a taxei pe valoarea adăugată solicitată la rambursare prin deconturile cu sumă negativă de taxă pe valoarea adăugată cu opțiune de rambursare, depuse în cadrul termenului legal de depunere.

- For the due fiscal obligations starting with March 21st , 2020;
- Until the forced execution is suspended or not by setting up the seizure of budget receivables, with the exception of forced executions that apply for the recovery of budget receivables established by final court schedules pronounced 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;
- Until the conditions for maintaining the validity of the payment rescheduling are suspended

It is extended until **January 25th , 2021, including** the deadline for the settlement with subsequent control of the value added tax requested for reimbursement through the returns with negative amount of value added tax with reimbursement option, submitted within the legal submission deadline.

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