

# TAX FLASH

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ENTRY INTO FORCE  
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DOMAIN  
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- ▶ Order no. 2668/2020 regarding the approval of the Procedure for connecting the fiscal electronic cash registers, defined at art. 3 para. (2) of the Government Emergency Ordinance no. 28/1999 on the obligation of economic operators to use electronic fiscal cash registers, at the national computer system for surveillance and monitoring of fiscal data of the National Agency for Fiscal Administration

### Government Emergency Ordinance No. 99/2020 on certain fiscal measures, amending some regulatory acts and extending certain deadlines

According to the , are provided the following amendments:

- For the year 2020, taxpayers obliged to pay specific tax for certain activities, according to the law 170/2016, do not owe this tax for a period of 90 days from the date of entry into force of the emergency ordinance. Taxpayers recalculate accordingly, the specific tax for 2020. For the recalculation of the annual specific tax, the period in which the activity was totally or partially interrupted due to the state of emergency is also deducted. Therefore, the calculation mechanism requires the cumulation of the number of days in which no activity was carried out during the state of emergency with the 90 days mentioned by the draft of ordinance, their total being decreased from the 365 days of the fiscal year.
- Granting bonus for the payment until the due date of the quarterly profit tax / quarterly advance payments, respectively of the income tax of the micro-enterprises is extended. Therefore, the taxpayers paying corporate income tax or income tax for micro-enterprises that will pay the tax due quarterly / quarterly advance payment until the due dates, July 25<sup>th</sup>, 2020 inclusive, for the second quarter, respectively October 25<sup>th</sup>, 2020 inclusive, for the third quarter, benefit a 10% bonus calculated on quarterly tax / quarterly advance payment;
- In case of taxpayers that have opted for a fiscal year different from the calendar year, they benefit from the bonus provided by par. (1) of Ordinance no. 33/2020 (5% / 10% depending on the

taxpayer category) if they pay the tax due quarterly / quarterly advance payment until the due date between April 25th and June 25th, 2020 inclusive, and a bonus of 10% if they pay the tax due quarterly / quarterly advance payment until the due date, as the case may be, between 26th June and 25th September inclusive, and between 26th September and 25th December 2020 inclusive;

- The provisions regarding the granting of bonuses are also valid for the taxpayers who fall under the incidence of Law no. 170/2016 on the tax specific to certain activities, for the quarterly profit / advance payment tax related to the first quarters, respectively for the second and third quarters of 2020;
- Is extended until 25th October 2020 inclusive, the term from which the tax authority calculates interest and penalties for late payment and can start the foreclosure proceedings for the fiscal obligations due starting 21st March 2020.
- Is extended until 25th October 2020 inclusive, the term until are applied the derogating measures for solving the VAT returns with negative amounts by subsequent inspection and is suspended the calculation of ancillaries and the validity is maintained in case of late payment of instalments.

**Order no. 2668/2020 regarding the approval of the Procedure for connecting the fiscal electronic cash registers, defined at art. 3 para. (2) of the Government Emergency Ordinance no. 28/1999 on the obligation of economic operators to use electronic fiscal cash registers, at the national computer system for surveillance and monitoring of fiscal data of the National Agency for Fiscal Administration**

According to the order, economic operators that collect the value of retail goods, as well as for the services provided directly to the population, have the obligation to ensure the remote connection of electronic fiscal cash registers in order to send fiscal information to NAFA.

In this respect, the connection will be performed starting July 1st 2020, by categories of taxpayers, in compliance with the following deadlines:

- a) until September 30th 2020, the economic operators included in the category of large taxpayers;
- b) until January 31st 2021, the economic operators from the category of medium and small taxpayers;
- c) economic operators purchasing electronic tax cash registers after February 1st 2021, on the date of installation of the electronic tax cash register.

As an exception, economic operators using fiscal electronic cash registers installed in areas not served by electronic communications networks, have the obligation to complete and submit the declaration provided in Annex no. 2 to this order, in compliance with certain deadlines, depending on the categories to which the taxpayers belong.

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