

## News & Insights



On the website of the National Agency for Fiscal Administration ([www.anaf.ro](http://www.anaf.ro)) was published, on 16th June 2020, the draft of the Emergency Ordinance regarding certain fiscal measures, amendment of some normative acts and the extension of some deadlines.

According to the draft, 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. 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.
- The fees related to gambling exploitation are not due by the operators that exploit traditional gambling during the state of alert in which the activity carried out by them is suspended.

For 2020, the fees related to authorizations for gambling exploitation for which quarterly deadlines are set, respectively those set for 25 June and 25 September, are amended, and the operators that exploit traditional gambling included in those categories, are obliged to declare and pay the related obligations from annual fees for the period of entry into force of this emergency ordinance until 31<sup>st</sup> December 2020, on a monthly basis, no later than 25<sup>th</sup> of the current month for the next month. For December 25<sup>th</sup> 2020, operators that exploit traditional gambling with quarterly payment terms and own valid gambling operating authorizations, are obliged to declare and pay in full the quarterly obligations for the first quarter of 2021.

In 2020, for the traditional gambling authorizations valid on the date on which their activity was suspended during the state of emergency/ alert and for which the measure of suspension was not arranged, where appropriate, the annual fees are recalculated by reducing its value with the amount corresponding to the number of days on which the activity was suspended and for which the legislation in force determined that no gambling exploitation fees are due.

Failure to comply with the obligations mentioned above shall lead to the revocation of the gambling licenses held by the operators concerned and the full payment of their obligations.

- It is proposed the extension of granting the 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. 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 25<sup>th</sup> and June 25<sup>th</sup>, 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 26<sup>th</sup> June and 25<sup>th</sup> September inclusive, and between 26<sup>th</sup> September and 25<sup>th</sup> 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;

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- 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.

We mention that the above information is part of a draft published on the website of the National Agency for Fiscal Administration, and in order to be applied shall be published in the Official Gazette.

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