

TAX & LEGAL FLASH

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CONTENT

- ▶ Government Emergency Ordinance No. 90/2020 for the amendment of Government Ordinance No. 6/2019 on the establishment of tax facilities, as well as on the amendment of other normative acts
- ▶ Government Emergency Ordinance no. 92/2020 for establishment of active supporting measures for employees and employers in the context of the epidemiological situation determined by the spread of SARS-CoV-2 coronavirus, as well as for the amendment of some normative acts
- ▶ DECISION no. 434 of May 28th, 2020 for the amendment and completion of annex no. 3 to the Government Decision no. 394/2020 on the declaration of the state of alert and the measures applied to prevent and combat the effects of the COVID-19 pandemic

Government Emergency Ordinance No. 90/2020 for the amendment of Government Ordinance No. 6/2019 on establishing tax facilities, as well as on the amendment of other normative acts

The following amendments are enforced through the Emergency Ordinance No. 90/2020:

I. Amendments to Government Ordinance No. 6/2019 on the establishment of tax facilities:

- in order to avoid opening the insolvency proceedings, the due date of restructuring tax liabilities is extended, therefore can be restructured the main budgetary obligations outstanding on March 31st, 2020 and unpaid until the date of issuing the tax certificate, as well as the ancillary budgetary obligations;
- are included in the category of outstanding tax obligations on March 31st, 2020 the budgetary obligations declared by the debtor or established by the competent tax authority by decision after 1 April 2020, related to tax periods until March 31st 2020 inclusive, as well as the main tax obligations due during the period between the date of entry into force of Government Emergency Ordinance no. 29/2020 (March 21st 2020) regarding certain economic and fiscal-budgetary measures and March 31st 2020, inclusive;
- a new deadline shall apply for the restructuring of main and ancillary budgetary obligations established by other authorities than tax authority, as well as for fines of any type, so that will be restructured those obligations submitted for recovery to the central tax authorities after 1 April 2020 until the date of issue of the tax certificate;

- the notification of the competent fiscal authority regarding the intention to restructure the budgetary obligations will be sent between August 8th and October 31st, 2019, as well as between February 1st and September 30th, 2020, under the sanction of losing the right;
- with regard to the facility measure for the payment of budgetary obligations, the debtor must pay, by the date of submission of the restructuring request, the budgetary obligations due in the period between April 1st 2020 and the date of submission of the restructuring request;
- in case of debtors who have included in the restructuring plan the measure of cancellation of a maximum amount of 30%, respectively an amount between 30% and 40% or between 40% and 50% inclusive of the total main budgetary obligations, the debtor must pay 5%, 10% or 15%, as the case may be, only from the amount of the main budgetary obligations, and not from the amount of the main and ancillary budgetary obligations as provided in the previous legislation;
- the restructuring request can be submitted until 15 December 15 2020, under the sanction of forfeiture;
- the debtors that have submitted notifications regarding the intention to restructure budgetary obligations until the date of entry into force of this emergency ordinance may submit the restructuring request until December 15th 2020 and the competent tax authority will issue, ex officio, a new certificate of fiscal attestation within maximum 10 days from the date of entry into force of this emergency ordinance, which will be send to the debtor;
- for debtors who have submitted requests for restructuring the budgetary obligations pending on the date of entry into force of this emergency ordinance, these shall be resolved in accordance with the legislation in force at the date of submission of the request or debtors may opt by request to the competent tax authority, within 10 days from the date of entry into force of this emergency ordinance, for the restoration of the restructuring plan with outstanding budgetary obligations on 31 March 2020 and the submission of a new application by 15 December 2020.

II. Amendments of the Government Emergency Ordinance no. 29/2020 regarding some economic and fiscal-budgetary measures

Is extended until June 25th, 2020, inclusive, the term from which the fiscal body calculates interest and penalties for late payment and can start the foreclosure proceedings for the fiscal obligations due starting March 21st, 2020.

III. Amendments of the Government Emergency Ordinance no. 48/2020 regarding some fiscal-budgetary measures

Is extended until June 25th, 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.

Government Emergency Ordinance no. 92/2020 for establishment of active supporting measures for employees and employers in the context of the epidemiological situation determined by the spread of SARS-CoV-2 coronavirus, as well as for the amendment of some normative acts

- I. Starting with June 1st, 2020, employers whose employees have had the individual employment contracts suspended based on art. 52 para. 1 letter c of Law no. 53/2003 (technical unemployment) and do not have the activities suspended for any more time, benefit, for a period of three months from reimbursement of a part of the salary, supported from the unemployment insurance budget, representing 41,5% of the gross basic salary corresponding to their employment place, but not more than 41,5% of the medium gross salary in economy (in 2020, the medium gross salary in economy is 5,429 RON).

Employers have the obligation to maintain employment reports until December 31st 2020, except of seasonal workers. This obligation does not apply if the ending of the employment contract occurs for reasons not attributable to the employer.

In order to benefit from this incentive, employees must have had their individual employment contract suspended for at least 15 days during the state of emergency or alert and have benefited from the allowance representing 75% of the basic salary or the technical unemployment allowance. The provision applies to employees, as well as to persons who have concluded individual labor conventions.

The amounts are granting from the unemployment insurance budget, within the limit of approved budget. Employers fully bear the salary remuneration of employees who benefit of the provisions of the Emergency Ordinance, after which they will subsequently recover the amounts from the state.

- II. Employers who will employ between June 1st 2020 and December 31st 2020 for an indefinite period, full-time, persons over 50 years old whose employment relationships have ended for reasons not attributable to them during the state of emergency or during the state of alert, registered as unemployed persons in the records of the local employment agencies, respectively of the Bucharest, will monthly receive for a period of 12 months, for each employed person in this category, 50% of the employee's salary, but no more than 2.500 RON. Also, from this incentive will benefit the employers who employ persons between 16 and 29 years old, under in same conditions.

In both situations the employers have the obligation to maintain the employment reports for a minimum period of 12 months from the end of the term of 12 months period for which the incentive is granted.

The above provisions also apply in the case of employment of Romanian citizens whose employment relations with foreign employers in progress on the territory of other states have ended for reasons not attributable to them, by dismissal.

- III. Granting the allowance of 75% of the basic salary corresponding to the employment place or of the allowance of 75% of the medium gross salary in economy for other professionals is extended after May 31st 2020, until the lifting of the restrictions, for all fields of activity in which restrictions are maintained.

DECISION no. 434 of May 28th, 2020 for the amendment and completion of annex no. 3 to the Government Decision no. 394/2020 on the declaration of the state of alert and the measures applied to prevent and combat the effects of the COVID-19 pandemic

In the context of the establishment of the state of alert in Romania by Government Decision no. 394/2020, the Government of Romania has adopted several new measures, such as:

- Individuals are allowed to travel outside city / metropolitan limits without having to justify the reason for travel;
- The international road transportation of persons is resumed through regular services, special regular services and occasional services in international traffic, for all the routes performed by transport operators to and from Romania, in certain conditions;
- The sale and consumption of food and non/alcoholic beverages in spaces specially designed outside buildings, in the outdoors, is permitted, ensuring a distance of 2 meters between tables and allowing for a maximum of 4 people per table, in certain conditions;
- Sports competitions that are organized outdoors, as well as indoor / outdoor swimming competitions can take place in certain conditions, including without spectators;
- Performances, concerts or cultural events are allowed only with the participation of up to 500 spectators, at a distance of at least 2 meters from each other, along with wearing a protective mask and with the observance of certain additional conditions.

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Vă informăm totodată că vă puteți retrage oricând consimțământul cu privire la primirea acestui tip de informații, printr-un răspuns la e-mail-ul cu care primiți prezentul document.

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