

# TAX HOT TOPICS

23 November 2020

Order of the president of the National Agency for Fiscal Administration no. 3896/2020 for approving the Procedure for granting the payment rescheduling by the central fiscal body published in the Official Gazette no. 1104 of 19.11.2020

- ❖ The Order contains the procedure for granting the payment rescheduling by the central fiscal body as provided by the Government Emergency Ordinance no. 181/2020.
- ❖ The payment reschedulings are granted for the period requested by the debtor, **but not more than 12 months** with respect to the main tax obligations administered by the fiscal body **whose due date / payment deadline was fulfilled after the date of declaration of the state of emergency** and which were not settled until the date of issuance of the tax certificate, as follows:
  - ❖ **main tax obligations** representing taxes, fees, contributions, as well as **ancillary tax obligations**;
  - ❖ **finances** of any kind administered by the fiscal bodies;
  - ❖ **budgetary receivables established by other bodies** and sent for recovery to the fiscal bodies;
  - ❖ **receivables resulting from criminal offences**, respectively damages, legal expenses and fines (certain exceptions apply).
- ❖ The tax obligations targeted by the payment rescheduling are established in documents / administrative acts submitted / communicated after the date of declaring the state of emergency, these documents covering previous fiscal periods as well (tax returns, rectifying tax returns, tax assessment decisions, etc.).
- ❖ The payment rescheduling is granted based on a request submitted by the taxpayer until **15 December 2020 inclusively**, request which may be submitted to the registred office of the tax body, by post with confirmation of receipt or electornically, via „Spatiu Privat Individual”.
- ❖ Within 5 days from the receipt of the request, the tax authorities issue the decision regarding the ancillary tax obligations, the tax certificate, the report verifying the requirements for granting the payment rescheduling, the payment rescheduling / rejection decision,

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respectively the decision to postpone the payment of the non-declaration penalties, as the case may be.

- ❖ The taxpayer may attach to the request for the payment rescheduling a **proposal for a rescheduling schedule** that will include, for each installment, the percentage that can be paid from the main and ancillary tax obligations, under the condition that at least 5% of the amount of tax obligations that can be rescheduled for payment would be paid as per the proposed installments within half of the requested rescheduling period.
- ❖ The tax certificate issued following the submission of the payment rescheduling request will contain separate sections that will present the total tax obligations registered by the debtor, the tax obligations that cannot be rescheduled for payment, the tax obligations that can be rescheduled for payment and the tax obligations that constitute reason for rejecting the payment rescheduling.
- ❖ If the debtors have submitted notifications in order to benefit from other tax facilities, according to the Government Ordinance no. 6/2019 and / or the Government Emergency Ordinance no. 69/2020, by submitting the request for payment rescheduling, they waive the intention to benefit from the restructuring of the budgetary obligations / cancellation of the ancillary obligations.
- ❖ The payment term of the installments is the **15th of each month**, the first installment of the rescheduled tax obligation having as payment term the 15th of the month following the issuance of the rescheduling decision.
- ❖ In the situation where the amounts rescheduled for payment are settled according to the conditions provided by GEO no. 181/2020, **75% of the non-declaration penalties postponed for payment will be reduced**, as the case, the difference of 25% of the amount having the payment term provided by the Tax Procedure Code (depending on the date of communication of the decision to reduce the non-declaration penalties issued by the fiscal body).
- ❖ Late payment penalties, for the rescheduled tax obligations, will be computed until the date of issuance of the rescheduling decision, except for the ones provided under art. 173 para. (9) of the Tax Procedure Code.
- ❖ If the conditions for maintaining the payment reschedule facility provided by GEO no. 181/2020 are not fulfilled, the fiscal body will issue, within 30 days from the date of non-compliance, a decision in this respect, the taxpayer being able to request the maintenance of the payment rescheduling by submitting a new application and fulfilling the conditions for payment rescheduling.
- ❖ For the advance payment of more than 3 installments from the payment rescheduling schedule, the fiscal body will issue ex officio a decision to modify the initial payment

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rescheduling decision containing a new rescheduling schedule that may provide for maintaining or modifying the rescheduling period.

- ❖ Order no. 3896/2020 also contains **specific provisions regarding the taxpayers which are part of merger or spin-off operations during the validity of the payment rescheduling.**

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*For additional details regarding the above, you can contact any member of the Taxhouse team or you can send us an e-mail at [office@taxhouse.ro](mailto:office@taxhouse.ro).*