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ANAF - list of measures to support the business environment

TAXES AND CONSULTANCY

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LAST NEWS

FAILURE. Goodbye BRUA 2? Transgaz and his Hungarian counterpart reported insufficient demand. The final failure - most likely due to the global economy deadlock caused by restrictive measures

today, 14:19

PHOTO Gustave Eiffel imagined the Statue of Liberty differently, as confirmed by 140-year-old sketches

today, 2:08 pm

Enel and Here Technologies launched "City Analytics - Mobility Map", traffic monitoring solution

today, 2pm

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Marius Oncu

wrote yesterday, 12:06

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establishing the state of emergency in the territory of Romania, a series of measures that they present as supporting the business environment, but also for supporting voluntary compliance. Below is a list of these measures mentioned by ANAF today.

1. Interest and late payment penalties according to the Fiscal Procedure Code are not calculated and not due, due to the fiscal obligations due from the date of entry into force of the Government Emergency Ordinance no. 29/2020 and unpaid until the cessation of these measures.
2. There are not considered outstanding fiscal obligations, according to the law, due fiscal obligations starting from the date of entry into force of the Government Emergency Ordinance no. 29/2020 and unpaid until the cessation of these measures.
3. The measures of forced execution, by summons, seizure and capitalization of the goods at auction, of the budgetary debts are suspended or not, except for the forced executions that are applied for the recovery of the budgetary debts established by judicial decisions pronounced in criminal matters.
4. Interest and penalties shall not be calculated and due, according to the Fiscal Procedure Code, for late payment of installment schedules not paid until the 30-day deadline has elapsed since the end of the state of emergency. In this case, the competent fiscal body, ex officio, restores the staggering schedule, respecting the approved staggering period. The new scheduling schedule is communicated to the debtor by the decision of the fiscal body.

The amount result

TERM DEPOSIT

This calculator estimates the interest that will be collected by setting up a term deposit. The value of the interest is estimated in the hypothesis that the interest rate remains fixed throughout the period of the deposit.

DEPOSIT VALUE

 ▼

PERIOD OF CONSTITUTION

 ▼

THE INTEREST RATE

 %

YOU HAVE TO PAY

 ▼

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6. For the obligations that represent a condition for maintaining the validity of the payment facilities, the taxpayers may request the modification of the payment installment, provided that the application is submitted until the expiry of the term mentioned in point 5, the provisions of art. 195 of the Fiscal Procedure Code, applying accordingly.

7. The budgetary obligations that represent a condition for maintaining the validity of the payment facilities, including those included in the installment chart rates, are not considered to be outstanding fiscal obligations.

8. Extension of VAT refund with subsequent control.



READ AND Cîțu does not want technical unemployment for Finance employees - "There is no such thing under discussion in the Ministry of Finance and it is not something that I would support at the moment"

9. The deadlines for prescribing the right of the fiscal body to establish tax claims and to request forced execution, as well as that of the taxpayer / payer to request the refund of the tax debts, provided by the Tax Procedure Code, are suspended or do not start to run until upon the expiration of 30 days from the cessation of the state of emergency.

The aforementioned fiscal measures apply during the state of emergency and 30 days after its termination.

You can also consult the rest of the computers [here](#)

DISCLAIMER :

This computer is informative and simulates the conditions for lending, for a final offer please contact your bank.

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The categories of taxpayers beneficiaries of the bonuses presented above are the following:

- a) taxpayers paying tax on profit, regardless of the system of declaration and payment provided by art. 41 of Law no. 227/2015 regarding the Fiscal Code, with subsequent amendments and additions;
- b) taxpayers who fall under the Law no. 170/2016 regarding the specific tax for certain activities, for the profit tax for the first quarter of 2020, determined for the activities carried out, other than those corresponding to the CANE codes provided by law;
- c) taxpayers who fall under the provisions of art. 16 paragraph (5) of Law no. 227/2015 regarding the Fiscal Code, with the subsequent amendments and completions, respectively the taxpayers who initially opted for a financial year different from the calendar year, and subsequently chose the fiscal year to correspond to the financial year. This category of taxpayers is entitled to a bonus if they pay the tax due for the quarter / quarterly advance payment until the deadline between April 25 and June 25, 2020.

11. A discount of 10% calculated on the tax due for the first quarter of 2020, for the payment of the tax on the income of the micro-enterprises related to this quarter, until April 25, 2020, is included.

12. The taxpayers obliged to pay the specific tax for certain activities, according to the Law no. 170/2016 regarding the specific tax for some activities, for the year 2020, do not owe specific tax for the period in which they interrupt the activity totally or partially during the period of emergency state decreed.

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READ AND Analysis: Economic Romania risks collapsing like a sand castle. Poland, Hungary and Bulgaria have come up with concrete measures to support the economy. The policy of small steps - harmful

14. The deduction of the amounts representing sponsorships to public institutions and other bodies of the public authority from the tax on the income of micro-enterprises, within the limit provided by the normative act, is made on the basis of the sponsorship contract, without the obligation to register the entities benefited by the respective unit / Register cult for which tax deductions are granted.

15. There is no actual payment to the customs bodies by the taxable persons registered for VAT purposes according to the Tax Code, which matters, during the period for which the state of emergency was established and in the next 30 calendar days from the date of cessation of the state of emergency, medicines, protective equipment, other medical devices or equipment and sanitary materials that can be used in the prevention, limitation, treatment and control of COVID-19, provided in the annex that forms an integral part of the emergency ordinance.

16. Changing the way of calculating the advance payments for the taxpayers of profit tax applying the annual system of payment of the tax on the profit with advance payments, in order to establish their level at the value established on the basis of the current quarterly calculation, compared to 1/4 of the previous year's tax (updated with the

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READ AND THE Minister of Labor, about reducing the salaries of dignitaries: The direction in which we want to rectify this regulation is for solidarity regardless of the function you hold. The decision is a matter of days

The Ministry of Finance and ANAF also adopted other measures to support the business environment

1. Implementation of payment obligations in the ghiseul.ro platform for the ease of fulfilling the payment obligations of the taxpayers;
2. The introduction of new documents on the basis of which the taxpayers can be identified electronically in the SPV (other administrative documents starting with 1.04.2020);
3. Ensuring the legal framework together with the MFP for electronic filing and other specific forms to avoid double taxation and international tax agreements (OMFP 1830/2020);
4. Remotely solve the requests of taxpayers by 900 inspectors, who have access to the databases necessary for carrying out specific activities (eg tax certification certificates, VAT refunds, other categories of requests);
5. Approval, during the state of emergency, to support the appeal before the bodies for solving the complaints and through the electronic means of distance / telephone

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compliance;

7. The General Directorate of Customs and the General Directorate of Fiscal Anti-fraud work on the front line to implement the military ordinances from the perspective of ANAF's duties;

8. Carrying out campaigns among the taxpayers who have requested the VAT refund, in order to quickly prepare the compensations and refunds of the taxes, necessary in order to carry out the reimbursement procedure;

9. Continuing the process of reorganization of ANAF so that risk analysis is the main mechanism for applying the fiscal administration procedures;

10. Establishment of the Fiscal Analysis Group for the rapid communication with the representatives of the business environment and of the academic environment, in which economic and fiscal measures are discussed and proposed that will continue to support the taxpayers.

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Monday, 4:29 pm



Law rejected by Iohannis, endorsed again: Entrepreneurs can be sole shareholders in several SRLs, and companies can have more than one registered office in one room

on Thursday, 07:09



The current pandemic has changed many prices

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