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### **A new postponement of the deadline for submitting paper tax returns towards the Environmental Fund Administration, new criteria applicable to biodegradable transport bags and fiscal amnesty for contributions towards the Environmental Fund Administration**

This week, the Environmental Fund Administration has posted a new deadline for submitting paper tax returns. The new deadline is the 25<sup>th</sup> of October 2020 for reporting September 2020.

On the 29<sup>th</sup> of July 2020 came into force the provisions of Order of Environment, Waters and Forestry Ministry no. 1276/2020 regarding the approval of technical characteristics applicable to transport bags manufactured from materials that comply with SR EN 13432:2020 for which the eco-tax does not apply.

Companies that register fiscal obligations towards the Environmental Administration Fund can apply for amnesty for the accessories deriving from their main tax obligations.

## A new postponement of the deadline for submitting paper tax returns towards the Environmental Fund Administration, new criteria applicable to biodegradable transport bags and fiscal amnesty for contributions towards the Environmental Fund Administration

The Environmental Administration Fund website displayed starting this week a new deadline for submitting paper tax returns. The previous deadline of 25<sup>th</sup> August 2020 was moved to 25<sup>th</sup> October 2020, when companies submit the tax return for September 2020. This new postponement offers companies the chance to finalize their registration on the platform [online.afm.ro](http://online.afm.ro).

Starting with the 29<sup>th</sup> of July 2020 all companies that supply on the national market transport bags made of materials that comply with SR EN 13432:2002, will have to adhere to the technical criteria established through Order of Environment, Waters and Forestry Ministry no. 1276/2020, with the modifications brought through Order of Environment, Waters and Forestry Ministry no. 1448/2020. The only applicable exception refers to transport bags that were supplied on the national market before the publication in the Official Monitor of Order no. 1276/2020, which can be sold/ supplied to customers until stock depletion, but no later than the 1<sup>st</sup> of January 2021.

Transport bags made from materials that comply with SR EN 13432:2002 have to fulfill cumulatively the following technical criteria:

- The substances used for bag color, logo, identification and information elements, in accordance with the applicable law, as well as the substances used for personalization of the bags must not modify the characteristics of the material used for manufacturing the bags;
- All bags will be marked with a code/number/logo in order to identify the organization that released a certificate for using and supplying a compliance mark;
- Will be marked with the phrase: “for home compost” or “for industrial compost”;
- Will be marked with a name and a unique registration code for identifying the producer/manufacturer and the country of origin – e.g.: “Made in Romania/Germany/Spain/China”;

All companies that fully pay by December 15, 2020 contributions due until 31<sup>st</sup> of March 2020 towards the Environmental Fund Administration will be eligible to request annulment of interests, penalties and all other accessories applicable to the main tax contributions. Moreover, companies under insolvency procedures will also benefit from this measure as well as companies that have already paid their main tax contributions, but did not pay accessories.

Therefore, we consider this to be an important and rare opportunity for companies to reevaluate their obligations towards the Environmental Fund Administration. We also recommend reviewing tax obligations to identify any omissions in order to benefit from the fiscal amnesty. Otherwise, a possible tax audit might generate an important financial impact due to high rates of interests and penalties.

For further questions regarding the aspects mentioned in this alert, please contact us.



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