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The authorities adopted the Emergency Ordinance no. 19/2021 regarding certain tax measures and the amendment of certain normative acts in the tax field

On March 29, 2021, the authorities published in the Official Gazette no. 315/29.03.2021, Emergency Ordinance no. 19/2021 regarding certain tax measures and the amendment of certain normative acts in the tax field (“**GEO 19/2021**” or “**the Ordinance**”).

Amongst the most relevant aspect, [GEO 19/2021](#) provides for the following:

- **The extension of some fiscal measures** intended to help taxpayers get through the issues determined by the COVID-19 pandemic (initially provided by Government Ordinance no. 6/2019, Emergency Ordinance no. 48/2020, Emergency Ordinance no. 69/2020 and Emergency Ordinance no. 181/2020), including an extension of the tax amnesty provided by Emergency Ordinance no. 69/2020;
- **Amendments regarding Law no. 227/2015 regarding the Tax Code;**
- **New tax provision regarding early education.**

The authorities adopted [Emergency Ordinance no. 19/2021 regarding certain tax measures and the amendment of certain normative acts in the tax field](#)

1. [The extension of certain tax measures intended to help taxpayers get through the issues determined by the COVID-19 pandemic](#)

➤ **Government Ordinance no. 6/2019 for the institution of certain tax measures**

The taxpayer who wishes to restructure his budgetary obligations benefits from an extended deadline for notifying the authorities, respectively until **January 31, 2022**.

The request for the restructuring of the budgetary obligations, together with the restructuring plan and the test of the prudent private creditor shall be submitted to the competent fiscal body by **January 31, 2022**.

➤ **Emergency Ordinance no. 48/2020 regarding certain financial-tax measures**

The term provided for the reimbursement with subsequent tax audit of the VAT amounts requested through the VAT return is extended until **January 31, 2022**.

➤ **Emergency Ordinance no. 69/2020 for the amendment and completion of Law no. 227/2015 regarding the Tax code and for the institution of certain tax measures**

- Taxpayers may continue to benefit from the cancellation of ancillary tax obligations, provided that the principal liabilities are paid by any means and that the other criteria provided for this purpose are met, **until January 31, 2022 inclusive**.
- Taxpayers that on **January 31, 2022** have refund requests pending settlement for which the reimbursement is totally or partially rejected after this date, benefit from the cancellation of the related ancillary tax obligations, if the principal liabilities are paid within 30 days from the date in which the rejection decision has been communicated.

➤ **Newly introduced provisions in the tax legislation, as an extension to the tax amnesty provided by the Emergency Ordinance no. 69/2020**

For the ancillary tax liabilities related to principal liabilities due before March 31, 2020 individualized in tax assessment decisions issued after a tax audit in progress on the date of entry into force of GEO 19/2021 or started after the entry into force of this normative act, but not later than January 31, 2022, **taxpayers benefit from their cancellation if the following conditions are cumulatively met:**

- The individualized principal liabilities included in the tax assessment decision are paid by any means within the legal term, and
- The request for cancellation is submitted until January 31, 2022 or within 90 days from the date in which the tax assessment decision has been communicated, if this term is fulfilled after January 31, 2022.

➤ **Emergency Ordinance no. 181/2020 on certain fiscal-budgetary measures, for amending and supplementing certain normative acts, as well as for extending certain deadlines**

The simplified payment rescheduling for principal and ancillary tax liabilities due after the date of the declaration of a state of emergency is maintained, taxpayers being able to apply for the facility until **September 30, 2021 inclusive**.

➤ **Law no. 170/2016 regarding the tax specific to certain activities**

The exemption for the payment of the specific tax is extended for 90 days starting with **April 1, 2021**.

2. Amendments to Law no. 227/2015 regarding the Tax Code ("The Tax Code") from Value Added Tax perspective

- ❖ Considering the fact that on January 1, 2021 The United Kingdom became a third country by exiting the community bloc, the **Recapitulative statement (D390 VIES)** submitted by Romanian taxable persons, **will no longer include the transactions with parties established in United Kingdom of Great Britain and Northern Ireland**, except for the transactions involving the transport of goods to/from Northern Ireland.
- ❖ **The recapitulative statement (D390 VIES)** is prepared also for each month in which there are changes regarding the information provided for the transactions carried out under the call-off stock regime.
- ❖ **In the category of amounts that are not included in the VAT return** for the reporting period, the amounts representing the cumulated payable tax for which the tax body registered in the statement of affairs according to the provisions of Law no. 85/2014 **were also included**.
- ❖ In the case of associations without legal personality, **in order to establish the profit tax, the acquisition cost of the cash registers is distributed proportionally with the percentage share of participation** according to the association contract.

3. New tax measures regarding early education

The provisions through which the amounts paid by the employer for the early education expenses of employees' children are:

- not taxable from an income tax perspective and not included in the monthly basis for the computation of the mandatory social security charges are suspended;
- deducted from the profit tax due, but not more than 1,500 lei / month for each child.

The suspension period is from April 1, 2021 to December 31, 2021.

The provisions mentioned under points 2 and 3 enter into force on the day of the publication of GEO no. 19/2021 in the Official Gazette, i.e. March 29, 2021.

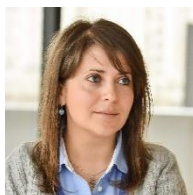
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