



In this issue:

The National Agency for Fiscal Administration adopted a new order aimed to approve the procedures for the annulment of tax liabilities subject to the provisions of Law no. 72/2022 for the annulment of certain tax liabilities and for the amendment of certain normative acts

The new order establishes the procedure for issuing and transmitting by the tax inspection structure the list of tax liabilities that may be subject to cancellation, the procedure for issuing the decision to annul the tax liabilities and the model of the form "*Decision to annul tax obligations*".

The National Agency for Fiscal Administration adopted a new order aimed to approve the procedures for the annulment of tax liabilities subject to the provisions of Article I of Law no. 72/2022 for the annulment of certain tax liabilities and for the amendment of certain normative acts.

In the Official Gazette, Part I no. 517 of May 26, 2022 was published Order no. 1000/2022 on the approval of the procedures for the annulment of tax obligations subject to the provisions of art. I of Law no. 72/2022 for the annulment of certain tax liabilities and for the amendment of certain normative acts.

Through the new Order, the following were elaborated and approved:

- Procedure for issuing and transmitting by the tax inspection structure the list of tax liabilities that may be subject to the annulment provided by Art. I of Law no. 72/2022 for the annulment of certain tax obligations and for the amendment of certain normative acts, individualized in tax decisions issued and communicated to the taxpayer in the period between 1 July 2015 and the date of entry into force of the law;
- Procedure for issuing the decision to annul the tax liabilities based on the provisions Art. I of Law no. 72/2022 for the annulment of some tax obligations and for the amendment of some normative acts;
- The model of the form "*Decision to annul tax obligations*" was elaborated and approved.

Firstly, the Procedure provides that the tax inspection structure draws up a list of the main and accessory tax liabilities that are subject to annulment (list subject to the approval of the legal department, in particular as regards the period for which their annulment can be carried out) which it sends to the department regarding the evidence of taxpayers in order to issue the Decision for the annulment of tax liabilities.

Secondly, the Procedure provides that the amounts from the tax decisions issued as a result of the tax inspection that have not been communicated to the taxpayer, will not be subject to annulment and will not be included in the aforementioned list because the tax liabilities included within these decisions do not appear in the tax records and, respectively, cannot be subtracted from the tax records.

Thus, in this case it is provided that within the contents of the tax decision and the tax inspection report will be amended the findings of the tax authorities accordingly regarding the tax obligations that are subject to annulment.

Thirdly, the Procedure for the annulment of tax liabilities established by tax decisions communicated to taxpayers stipulates the following:

1. The situation of taxpayers for whom the tax obligations for which the law provides for annulment have been totally or partially paid – in this case, it is provided for the possibility of refunding the amounts paid on the basis of an application submitted to the tax authorities within the statute of limitation period, in compliance with the provisions of art. 168 of Law no. 207/2015, chap. I of the Procedure for the refund and reimbursement of the amounts from the budget, as well as for the granting of interest due to taxpayers for the amounts refunded or reimbursed exceeding the legal term, approved by Order no. 1.899/2004.

The amounts which may be the subject of the refund shall be:

- a) the amounts that have paid, during the period 1 July 2015 and the date of entry into force of the law, the tax liabilities of the kind that may be subject to annulment.
- b) the amounts that have paid after the date of entry into force of the law, tax liabilities of the kind that may be subject to annulment.

2. The situation of taxpayers who have not paid the tax obligations for which the law stipulates possibility of annulment– in this case, they will no longer be obliged to pay these amounts.

The decision to annul the obligations shall be issued and communicated in both cases presented above.

Regarding the competence of the tax authorities to annul the tax liabilities that are subject to the provisions of art. 1 of Law no. 72/2022, the Order expressly provides that the competent authorities are: the General Directorate for the Administration of Large Taxpayers, the Regional General Directorate of Public Finance Bucharest, the regional general directorates of public finance, as well as the tax authorities subordinated to them.

Also, art. 2 of Order no. 1000/2022 provides the possibility of taxpayers to request from the tax authorities the application of the annulment procedure of tax liabilities that are the subject of this law.

As regards the situation of the tax decisions by which the tax liabilities that may be subject to annulment were established, after the issuance of the annulment decision, the specialized compartment sends a list of the tax decisions that are subject to annulment to the department responsible for solving the tax challenges in order to take them into account in the procedure for solving the tax challenges filed by administrative or judicial means.

[For more details, please feel free to contact us.](#)



Bogdan Mărculeț
Senior Managing Associate
Reff & Asociații | Deloitte Legal
bmarculet@reff-associates.ro



Laura Epure
Senior Associate
Reff & Asociații | Deloitte Legal
lepure@reff-associates.ro

Reff | Asociații

Reff & Associates SCA is a member law firm of the Bucharest Bar, independent in accordance with the regulations applicable to the legal profession, and represents the network of Deloitte Legal law firms in Romania. Deloitte Legal means the legal practices of Deloitte Touche Tohmatsu Limited members and their affiliates who provide legal assistance services. For a description of the legal aid services provided by Deloitte Legal member entities, please visit: <http://www.deloitte.com/deloittelegal>.

This Alert is provided for guidance purposes and should not be considered as a consultancy service. It is good to seek specialized tax / legal advice before taking actions based on the content of this document.

This publication contains only general information and Deloitte Touche Tohmatsu Limited and its member or affiliated firms (together called Deloitte Network) do not provide professional advice or services through this publication. Before you make any decision or act in a way that could affect your finances or business, you should talk to a professional consultant. No entity of Deloitte Network shall be liable for any loss of any kind incurred by persons who rely on this publication.

© 2022. For more details, contact Reff and Associates SCA