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- I. **Order no. 456/2020 regarding the procedure for granting the amounts provided by art. III, par (1) and (2) of Government Emergency Ordinance 92/2020 for the establishment of active supporting measures for employees and employers, in the context of the epidemiological situation caused by the spread of SARS-CoV-2 coronavirus, was published in the Official Gazette.**

The approval of this procedure was published in the Official Gazette no. 484 from June 9, 2020.

- II. **G.E.O. 97/2020, for the implementation of administrative simplification measures in the field of social protection, as well as for granting social assistance rights and benefits in the areas of activity in which restrictions are maintained was published**

This ordinance was published in the Official Gazette no. 504 from June 12, 2020.

- III. **Order of National Agency for Fiscal Administration (ANAF) for the approval of the Procedure for connecting the fiscal electronic cash registers to the national computer system for supervision and monitoring of the fiscal data of ANAF**

On June 19, 2020, Order of the President of ANAF regarding the approval of the Procedure for connecting the fiscal electronic cash registers, defined under art. 3 par. (2) of the Government Emergency Ordinance no. 28/1999 on the obligation of economic operators to use fiscal electronic cash registers, to the national computer system for supervision and monitoring of fiscal data of ANAF ("ANAF Order") was published in the Official Gazette of Romania no. 527, Part I.

I. **The Order 456/2020 regarding the procedure for granting the amounts provided by art. III, paragraphs (1) and (2) of Government Emergency Ordinance 92/2020 for the establishment of active supporting measures for employees and employers, in the context of the epidemiological situation caused by the spread of SARS-CoV-2 coronavirus, was published in the Official Gazette**

Main rules mentioned in this Procedure:

- It applies to companies employing certain categories of individuals (i.e. people over 50 years old whose employment has ceased for reasons which are not attributable to them, during the state of emergency/alert and/or young people aged between 16-29 years), as regulated under art. III, para (1) and (2) of GEO no. 92/2020;
- The employers may benefit on a monthly basis, for a period up to 12 months for each employee from the aforementioned categories, from an **amount of 50% of the employee's salary, capped at 2.500 RON;**
- A number of conditions are provided for the employers to be able to benefit from the respective amounts, among which we mention: these persons must be registered as unemployed individuals with the Employment Agency within their domicile, individual employment contracts are concluded for an indefinite period and full time working day, the employment should be concluded no later than December 31, 2020 etc.;
- To benefit from these supporting measures, **employers will conclude an agreement with the Employment Agency, by December 31, 2020** at the latest;
- To conclude this agreement, the employers will electronically file an application. The application form, the agreement, the affidavit etc., are found in the annex of Order 456/2020;
- Employers who employ individuals in these categories cannot aggregate the support measures regulated by the Government through GEP no. 92/2020 with the incentives granted in the case of employees for whom the employers have concluded agreements with the county employment agencies, or conventions based on art. 80, 85 and 93 of Unemployment Law.
- The amounts are pro-rated with the time worked by each individual for whom the employer requests the support measures. The amounts are also paid during the annual leave.
- During the period the **employment agreements are suspended, the incentives will also be suspended;**
- For the verification and monthly granting of these amounts, employers will submit **by the 25th of the following month** (electronically, to the Employment Agency within which they have their headquarters located), **a nominal table** (as per the template published by the authorities), **together with the timekeeping sheet and payroll** for the respective month;
- **The amounts due to the employers are granted within 15 working days** after the 1st day of the month following the expiration of the term for submitting the documents;

II. Emergency Ordinance 97/2020 for the implementation of administrative simplification measures in the field of social protection, as well as for the granting of rights and benefits of social assistance in the areas of activity in which restrictions are maintained was published

The main notes brought by this ordinance:

- Applications, statements and supporting documents for claiming social, unemployment and retirement rights will be communicated via electronic means by the beneficiaries to the competent institutions, with the exceptions regulated under the law;
- Starting with June 12, 2020, the indemnity for death is granted in case of deceased persons on parental leave, but also in case of death of a family member of the person on parental leave, if prior to the suspension of employment contract these persons were **compulsorily insured**;
- People who are unable to earn taxable income due to the restrictions imposed under the acts of the competent authorities, continue to benefit from the rights granted by the law (right to parental leave, insertion incentive, leave and reduced work schedule for children with disabilities of up to 7 years etc.) **until the restrictions by the authorities cease to apply, but no later than 31 December 2020**;
- In addition, **the insertion incentive** will be granted to the individual obtaining independent activities income, intellectual property rights, agriculture, forestry, pisciculture income defined by the law, performing activities which are restricted under acts of the competent authorities **until the restrictions cease to apply or until the child reaches the age of 3 or 4 years**, for children with disabilities;
- During the period June 12 – December 31, 2020, the provisions related the rights for parental leave granted on a non-transferable basis as per the conditions of G.E.O. 111/2020 **will not be applicable** to the individuals who benefit from parental leave;

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



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III. Order of ANAF for the approval of the Procedure for connecting the fiscal electronic cash registers to the national computer system for supervision and monitoring of the fiscal data of ANAF

The following are stipulated:

- Economic operators collecting, in whole or in part, in cash or via credit / debit cards or cash substitutes the value of retail goods, as well as of the provision of the services rendered directly to the consumers are required to use electronic fiscal cash registers and must ensure their remote connection in order to send fiscal data to ANAF;
- The connection will be made by the taxpayers starting **July 1, 2020**, in compliance with the following deadlines:
 - ✓ Until **September 30, 2020** by large taxpayers;
 - ✓ Until **January 31, 2021** by small and medium taxpayers;
 - ✓ In addition, the operators who **purchase electronic fiscal cash registers after February 1, 2021, must ensure their connection on the installation date.**
- By way of exception, economic operators **using electronic fiscal cash registers installed in areas not covered by electronic communication networks have the obligation to fill-in and submit an affidavit** (as provided by Appendix No. 2 of ANAF Order) within the deadlines detailed above. Economic operators that **purchase electronic fiscal cash registers after February 1, 2021, must submit the affidavit within 2 working days from the installation date.**
- The affidavit should be filled-in using the program provided on the ANAF website in the Declarations Download section and it should be submitted in PDF format, electronically signed, with attached XML file by means of remote transmission, in accordance with the applicable legal provisions.
- Appendix no. 1 of the ANAF Order describes the procedure for connecting the fiscal electronic cash registers defined under art. 3 para. (2) of the Government Emergency Ordinance no. 28/1999 on the obligation of economic operators to use fiscal electronic cash registers, to the national computer system for surveillance and monitoring of fiscal data of ANAF.
- Appendix no. 2 of the ANAF Order provides details of the information contained in the affidavit of the economic operators that carry out activity in areas not covered by electronic communication networks, as well as the template for the affidavit.

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