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### I. Legislative measures adopted in the context of the COVID-19 pandemic

On 21 May 2020 the Law no. 62/2020 on the application of rent payment facilities for the period related to the state of emergency ("**Law no. 62**") was published in the Official Gazette no. 425.

### II. Amendments to form 112

On 21 May 2020 the new template of the form 112 - "Declaration regarding the payment liabilities of social security contributions, income tax and the record of insured individuals" was published in the Official Gazette no. 426.

## I. Law no. 62/2020 on the application of facilities for the payment of rent for the period related to the state of emergency

The followings are introduced through Law no. 62/2020:

### Postponement on request of the payment of rent for the use of real estate registered as offices, places of business or dwellings, without the possibility of imposing interest and penalties

The tenants acting as economic operators, freelancers, legal entities governed by private law, whose activity has been interrupted or whose cashing in or revenues have decreased by at least 15% in March 2020 compared to the average of the last calendar year, the individuals directly or indirectly economically affected during the period the state of emergency was applicable, may postpone on request, without the possibility to incur interest and penalties, the payment of rent for the use of real estate registered as offices, places of business or dwellings.

The payment of rents to lessors for the categories of tenants mentioned above will be made by the competent territorial tax authority, for be benefit of the lessors, at the request of the tenants. The application shall also be accompanied by:

- the lease contract between the lessor and the tenant;
- an addendum to the lease contract stating the agreement to defer the payment of rent;
- any kind of deed of the tenant that proves the impossibility of paying the rent within the period specified in the addendum mentioned above.

The lessor can request the payment from the territorial tax authority only if the following conditions are cumulatively met:

- The monthly rent specified in the addendum is less than or equal to the rent from February 2020;
- The value of the monthly rent from the addendum is of maximum 10,000 RON for the economic operators for each location and of 2,000 RON for natural persons for a single location.

The tenants that apply this Law have to pay the amounts deferred from payment by 31 December 2020 to the competent territorial tax authority, representing the amount of rent paid by the authorities to the lessor.

For the taxpayers that apply the corporate income tax regime and those that apply the micro-enterprises tax regime, the rental income is taxable only in proportion of 80%, if the rent has been reduced by at least 20% compared to its value from February 2020.

## II. Amendments to form 112

Order 1.942/979/819 (hereinafter referred to as “**the Order**”) approves the model, content, method of submission and management of the “Declaration regarding the payment liabilities of social security contributions, income tax and the record of insured individuals” (form 112).

This form is applicable for the revenue obtained starting with the month of April 2020.

The Order aims to update the 112 form as a result of recent legislative changes, given the context of the epidemiological situation caused by the spread of coronavirus SARS-CoV-2, but also considers other updates.

We underline below some of the most important changes:

### Removal of information regarding:

- The income derived by individuals based on an individual employment agreement, below the level of the minimum gross salary per country, for which the social insurance contribution and the social health insurance contribution were calculated in the past (until December 2019 inclusive) by reference to the minimum gross salary per country;

- The tax incentives in the field of constructions, for which a separate reporting of the salary income and salary assimilated income was required in July 2019;

**Update of the nomenclature and the 112 form content, in order to allow the reporting of the information related to the following new categories of insured individuals:**

- Employees who benefit of the child supervision indemnity<sup>1</sup>;
- Employees who benefit from the technical unemployment indemnity, borne from the unemployment insurance budget and for which no other tax incentives are granted, such as those in the field of constructions, research-development activities, software development activities etc.;
- Employees who benefit from the technical unemployment indemnity, borne by the employer from its salary fund, in addition to the one borne by the unemployment insurance budget (for which the fiscal facilities mentioned above are granted);
- Individuals who earn income from independent activities, based on contracts for sport activities, who benefit of the indemnity borne by the state budget<sup>2</sup> (and the additional indemnity borne by the income payer, if applicable).

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



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<sup>1</sup> Provided by Law no. 19/2020, with subsequent amendments and completions

<sup>2</sup> According to the provisions of GEO no. 30/2020

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