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The National Agency for Fiscal Administration approved the procedure for granting payment rescheduling by the central fiscal body

On November 19, 2020, the Order no. 3.896 of the president of the National Agency for Fiscal Administration for the approval of the Procedure for granting the payment rescheduling by the central fiscal body, as well as for the modification of annex no. 2 of the Order of the president of the National Agency for Fiscal Administration no. 90/2016 for the approval of the content of the application for granting the payment rescheduling and of justifying documents attached to it, as well as of the Procedure for applying the payment rescheduling by the central fiscal body was published in the Official Gazette no. 1104/11.19.2020.

Order no. 3.896 of the president of the National Agency for Fiscal Administration for the approval of the Procedure for granting the payment rescheduling by the central fiscal body

The text of the law was published with minor changes compared to the original proposed draft. The main aspects of the order are the following:

- The beneficiaries of the payment rescheduling applies to all taxpayers, including those who have an ongoing payment facility according to the Fiscal Procedure Code and who do not register outstanding fiscal obligations at the date of declaring the state of emergency, or they have been covered until the fiscal certificate is issued;
- The payment rescheduling is granted for the main and auxiliary tax obligations whose maturity / payment deadline has been fulfilled after the date of declaring the state of emergency and not paid until the date of issuing the tax clearance certificate, administered by the central fiscal body, for a maximum period of 12 months;
- In order to benefit from the payment rescheduling, the debtor must cumulatively meet the following conditions:
 - to submit an application to the fiscal body, until December 15, 2020 (inclusive), under the sanction of forfeiture. Upon request, the debtor may attach the rescheduling schedule comprising the proposed amount of rescheduling rates;
 - is not in bankruptcy proceedings;
 - is not being dissolved;
 - to not have outstanding fiscal obligations on the date of declaring the state of emergency and not paid on the date of issuing the fiscal attestation certificate;
 - to not be liable according to the legislation regarding insolvency and/or joint liability, according to the provisions of art. 25 and 26 of the Fiscal Procedure Code. By exception, if the acts by which the liability was established are final in the system of administrative and judicial means of appeal, and the amount for which the liability was drawn has been covered, the condition is considered fulfilled.
- Besides the conditions mentioned above, the debtor must have submitted all the fiscal declarations, according to the fiscal vector, at the date of issuing the tax clearance certificate. The condition is also considered fulfilled if, for the periods in which no fiscal declarations were submitted, the fiscal obligations were established by the decision of the fiscal body.
- During the period for which payment rescheduling were granted, for the rescheduled fiscal obligations, except for those provided in art. 173 para. (2) of the Fiscal Procedure Code, interest of 0.01% per day (3.65% per year) is due.
- The debtor can request:
 - The amendment of the rescheduling by including the obligations born after its granting.
 - Maintaining the rescheduling, in case the debtor loses its validity.
- By filing a request for payment rescheduling, debtors who have previously submitted notifications in order to benefit from the facilities established by GEO no. 69/2020 or GEO no. 6/2019, renounce the intention to benefit from the restructuring of the budgetary obligations/cancellation of ancillary obligations.
- Debtors dissatisfied with the decisions issued under this procedure may submit a tax appeal to the competent authority.

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



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