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The law regarding the tax amnesty of gift vouchers

Law no. 43/2023 regarding the cancellation of certain obligations stipulates that the tax obligations differences (principal and accessories) arisen as a result of the reclassification of income that was obtained by individuals as gift vouchers from third parties (other than their employers) are cancelled or refunded depending on the case.

[Law regarding the cancellation of certain tax obligations](#)

The adopted law regulates the following aspects:

- The differences of principal tax obligations and/or accessories not paid until the 28th of February 2023, established by the tax authorities through tax decisions and communicated to taxpayers as a result of reclassification of gift vouchers from income from other sources to salary income, and which were obtained by employees directly or through their employer from third parties (other than employers) during tax periods before 31st of December 2020 will be cancelled.
- The income obtained in the form of gift vouchers will not be reclassified by the tax authorities as salary income for the periods before the 31st of December 2020.
- The differences of principal tax obligations and/or accessories that were established by the tax authorities through tax decisions and communicated to taxpayers, settled through the modalities and under the conditions provided by the Tax Procedure Code (payment, offset, enforced recovery, in lieu of payment) will be refunded, upon the taxpayer's request submitted within the statute of limitation period.
- Tax obligations will be canceled *ex officio* or upon taxpayer's request, depending on the case, by issuing and communicating a cancellation decision.

The refund methods, as well as the cancellation procedure, will be applied according to the order approved by the president of the National Tax Administration Agency.

[For more details, do not hesitate to contact us.](#)



Raluca Bontas
Partner
Deloitte Tax
rbontas@deloittece.com



Catalin Barbu
Manager
Deloitte Tax
cbarbu@deloittece.com

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