

# Amendments to the Fiscal Procedure Code and to the rescheduled payments of tax obligations procedure

07 July 2014

## In brief

The Government Emergency Ordinance amending and supplementing certain normative acts, and regulating certain tax-related measures, was published in the Official Gazette on 23 June 2014.

The normative acts amended by this ordinance include Government Ordinance no. 92/2003 concerning the Fiscal Procedure Code ("Fiscal Procedure Code") and Government Emergency Ordinance no. 29/2011 ("Ordinance") regarding rescheduled payments.

## In detail

### Amendments to the Fiscal Procedure Code

#### *Exception from the obligation to appoint an empowered person for taxpayers with filing obligations, but no fiscal residence, in Romania*

- An exception from the obligation to nominate an empowered person has been introduced for taxpayers with filing obligations, but no fiscal residence, in Romania.

This exception particularly affects residents of:

- EU member states;
- States which have signed international legal instruments to which Romania is a party which contain

regulations regarding administrative cooperation in fiscal law and recovery of tax receivables.

#### *The electronic issuance and communication of administrative fiscal acts*

- The option of issuing and communicating administrative fiscal acts electronically has been introduced. Such acts are to be signed with the extended electronic signature of the Ministry of Finance or the public administration authority, as appropriate.

#### *Electronic transmission of applications to fiscal bodies*

- The option of transmitting requests or other procedural acts electronically to fiscal

bodies has been introduced. Basic rules for such transmissions and conditions for their application have been established.

The option for the tax authorities to transmit, also electronically, at the request of other public authorities, documents regarding the fiscal situations of taxpayers.

#### **Modifications to the rescheduled payments of tax obligations**

#### *The tax obligations that could constitute the object of a scheduled payment are extended*

- Receivables determined by other bodies and transmitted to the National Agency for Fiscal Administration (NAFA) for recovery are included in the

scope of the rescheduled payment, so that every payment obligation in the accounts of the fiscal body is subject to scheduling.

### *Modifications concerning guarantees that are to be constituted by the taxpayer*

Amendments have been introduced regarding situations in which a taxpayer requests a guarantee replacement or resizing and the amounts remaining from the rescheduling are below the threshold set by the Ordinance. The new modifications establish:

- the introduction of the possibility to constitute guarantees also as movable goods with the normal functioning period expired, in the event that these have been subject to revaluation in line with the accounting rules in force.
- that the fiscal body will release the guarantees in cases of guarantee replacement / resizing and when the amounts remaining from the rescheduling are below the limit of RON 5,000 for individuals and RON 20,000 for legal persons.

### *Regulation of some cases concerning the modification of the decision of payment scheduling*

- The following fiscal obligations are included in the scheduling procedure:
  - Principal tax obligations established by tax decision and accessory tax obligations, with payment deadlines beginning with the communication date of the rescheduling decision;
  - Tax obligations managed by NAFA with payment deadlines beginning with the communication date of the rescheduling decision;
  - Differences in tax obligations established by rectifying declarations;
  - Debts established by other bodies and transmitted to NAFA for recovery in cases where the debt transmission takes place during the payment scheduling;
  - Tax obligations remained unsettled after the tax settlement of tax returns with negative amount.

Taxpayers are allowed to file a maximum of two requests seeking the amendment of the rescheduling decision per rescheduling year. The year

will start running from the date of the communication of the rescheduling decision.

### *Transitional provisions*

The amendments also apply to rescheduled applications submitted and not settled before the issuance of this Ordinance.

Tax payers with ongoing scheduled payments will benefit from the scheduling of the debts determined by other bodies and sent to NAFA for recovery, other than fines of any kind, provided the amounts are unsettled at the time of the rescheduling decision and the 180-day deadline from the date of the rescheduling decision has not been reached.

*[Source: the Official Gazette of Romania no. 455 of June 23, 2014]*

### *The takeaway*

Residents of EU member states and of states which have signed international legal instruments to which Romania is a party and contain regulations regarding administrative cooperation in fiscal law and recovery of tax receivables are no longer required to designate an empowered person.

Debts established by other bodies and sent to NAFA for recovery are included in the scope of the scheduled payment.

The fiscal bodies release the constituted guarantees if the taxpayer requests their replacement / resizing and the amount remaining from the rescheduling is below the threshold set by the Ordinance.

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**Let's talk**

For a deeper discussion of how this issue might affect your business, please contact:



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