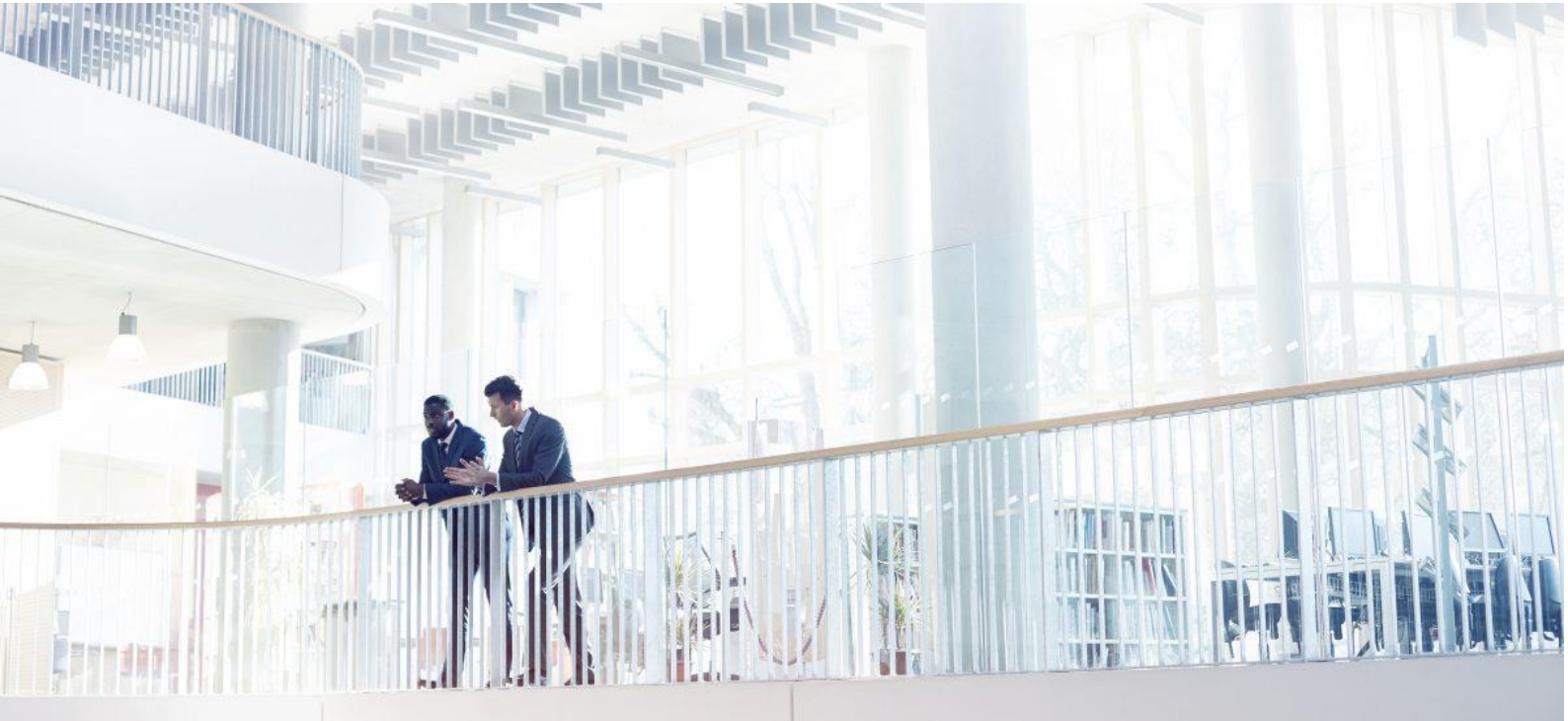




## Tax Alert

August 2024  
English and Romanian

**forv/s**  
**mazars**



## **Amendments to the Procedure for the application of measures for the restructuring of outstanding budgetary obligations approved by Order of the Minister of Public Finance No. 2810/2019**

On 1 August 2024, in the Official Gazette No. 752 was published the Order of the Minister of Finance no. 3301/2024 for amending and supplementing the Procedure for the application of measures for the restructuring of outstanding budgetary obligations, approved by Order of the Minister of Public Finance No. 2.810/2019.

### **Main aspects:**

The following acts were approved:

- In the event of the annulment of a tax administrative act following the resolution of an appeal, even if a new tax administrative act is issued, the payment facilitation shall remain valid. This also applies where the debtor has included in the restructuring plan the write-off of up to 50% of the total principal budgetary liabilities. In this case, the payment deferral decision is modified as follows: the amount of up to 50% of the principal budgetary liabilities established by the new tax assessment decision is postponed for write-off and the remaining amount will be included in the instalment plan with the corresponding adjustment of the instalment rates.
- The model of the Decision amending the decision on deferment of the principal budgetary liability is introduced.

**Date entering into force: 4 August 2024.**

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## **Amendments to Order of the Minister of Public Finance No. 2634/2015 on financial-accounting documents**

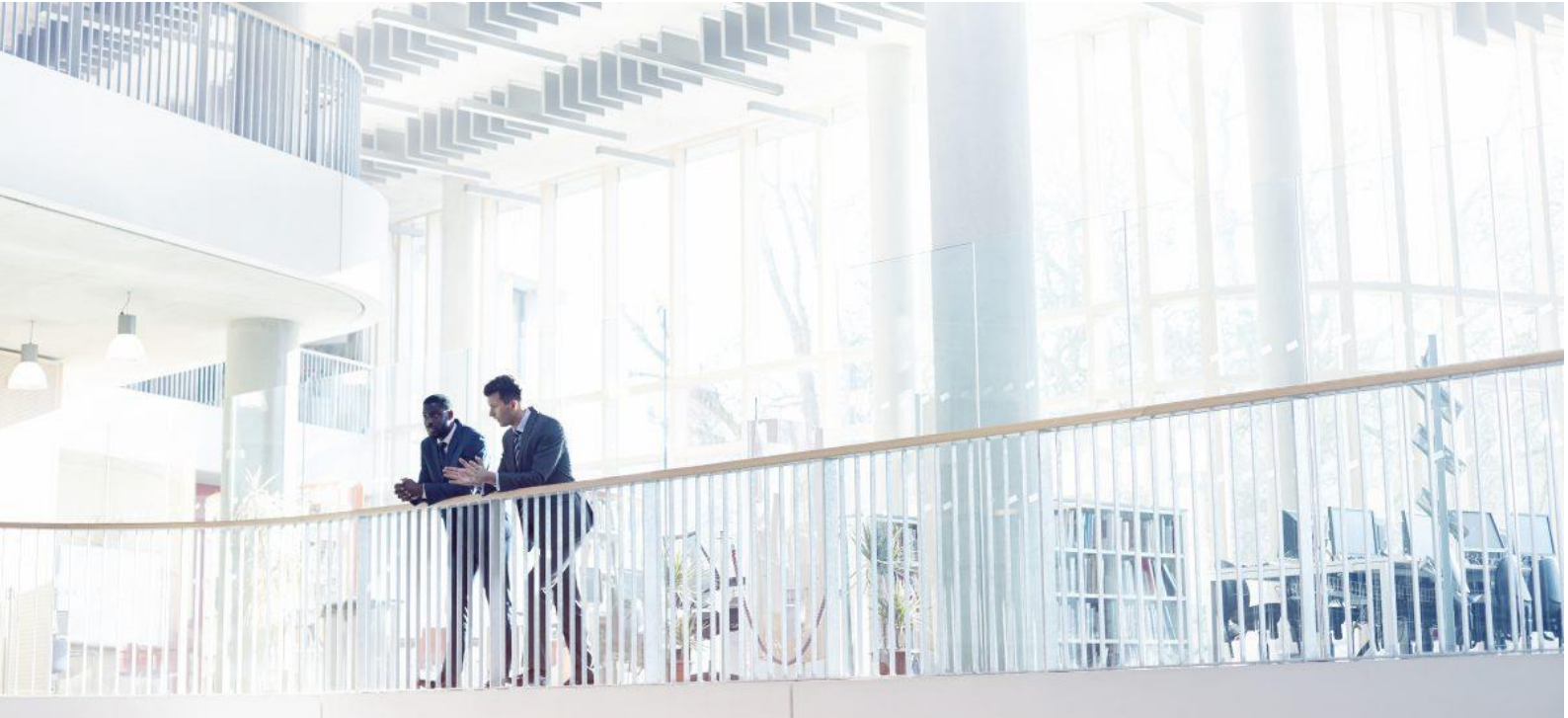
On 1 August 2024 was published in the Official Gazette no. 754, the Order of the Minister of Finance no. 4058/2024 for supplementing the Order of the Minister of Public Finance no. 2634/2015 on financial-accounting documents.

### **Main changes:**

- Additions are made to Annex No 2, section 'List of financial accounting documents', group III 'Goods in the nature of stocks' in respect of a new current number 181 - Goods accompanying notice (Cash and Carry Code 14-3-6aA)'.  
• Details are provided on the notion of "Goods Accompanying Notice". According to it, the Goods Accompanying Notice shall be issued by cash and carry entities at the time of delivery of products, goods or other material values from cash and carry stores, as well as in other situations established by the entity's own procedures, at the latest by the date of invoice transmission to the national electronic invoice system RO e-Invoice.
- The document "Goods Accompanying Notice (Code CASH AND CARRY 14-3-6aA)" is published

**Date entering into force: 4 August 2024.**

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## **Modificări cu privire la Procedura de aplicare a măsurilor de restructurare a obligațiilor bugetare restante aprobate prin Ordinului ministrului Finanțelor Publice nr. 2810/2019**

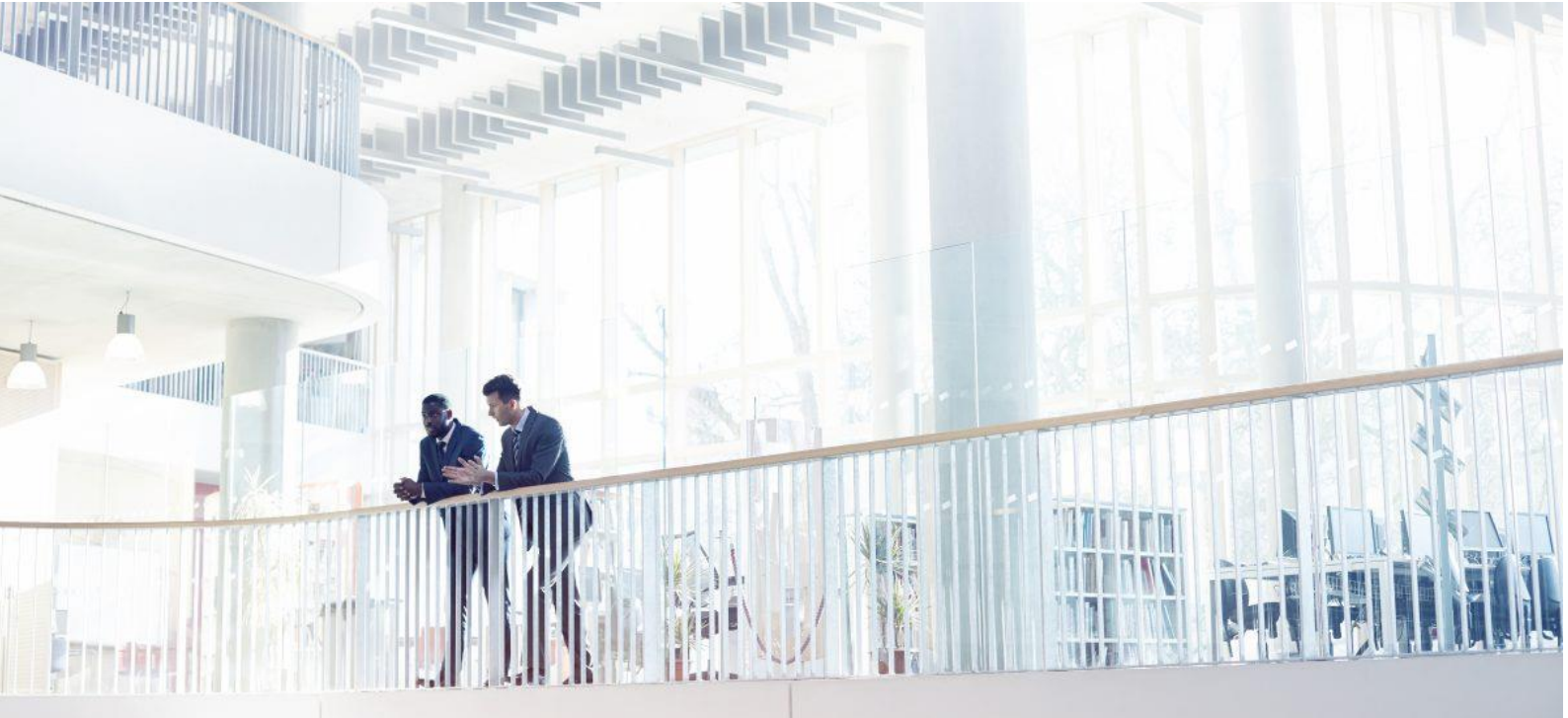
În data de 1 August 2024, în Monitorul Oficial nr. 752 a fost publicat Ordinul ministrului finanțelor nr. 3301/2024 pentru modificarea și completarea Procedurii de aplicare a măsurilor de restructurare a obligațiilor bugetare restante, aprobată prin Ordinul ministrului finanțelor publice nr. 2.810/2019.

### **Aspecte de noutate:**

- În cazul desființării unui act administrativ fiscal în urma soluționării unei contestații, chiar dacă este emis un nou act administrativ fiscal, înlesnirea la plată își menține valabilitatea. Aceasta se aplică și în situația în care debitorul are inclusă în planul de restructurare măsura de anulare a unui quantum de maximum 50% din totalul obligațiilor bugetare principale. În acest caz, decizia de înlesnire la plată se modifică astfel: se amână pentru anulare suma de maximum 50% din obligațiile bugetare principale stabilite prin noua decizie de impunere, iar restul sumei va fi inclus în eșalonare, cu ajustarea corespunzătoare a ratelor de eșalonare.
- Se introduce modelul Deciziei de modificare a deciziei de amânare la plată a obligațiilor bugetare principale.

**Data intrării în vigoare: 4 august 2024.**

**Solicită o ofertă**



## Modificări aduse Ordinului ministrului Finanțelor Publice nr. 2634/2015 privind documentele financiar-contabile

În data de 1 August 2024 a fost publicat în Monitorul Oficial nr. 754, Ordinul ministrului finanțelor nr. 4058/2024 pentru completarea Ordinului ministrului finanțelor publice nr. 2.634/2015 privind documentele financiar-contabile.

### Principalele modificări:

- Se aduc completări Anexei nr. 2, secțiunea „Nomenclatorul documentelor financiar-contabile”, grupa a III-a „Bunuri de natura stocurilor” în ceea ce privește un nou număr curent 181 - Aviz de însoțire a mărfii (Cod Cash And Carry 14-3-6aA)”.
- Se detaliază noțiunea de “Aviz de însoțire a mărfii”. Conform acesteia, avizul de însoțire a mărfii se întocmește de către entitățile care desfășoară activitate de comerț cash and carry, în momentul livrării din magazinele cash and carry a produselor, mărfurilor sau a altor valori materiale, precum și în alte situații stabilite prin procedurile proprii ale entității, cel târziu până la data transmiterii facturii în sistemul național privind factura electronică RO e-Factura.
- Se publică documentul “Aviz de însoțire a mărfii (Cod CASH AND CARRY 14-3-6aA)”.

**Data intrării în vigoare: 4 august 2024.**

**Solicită o ofertă**

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