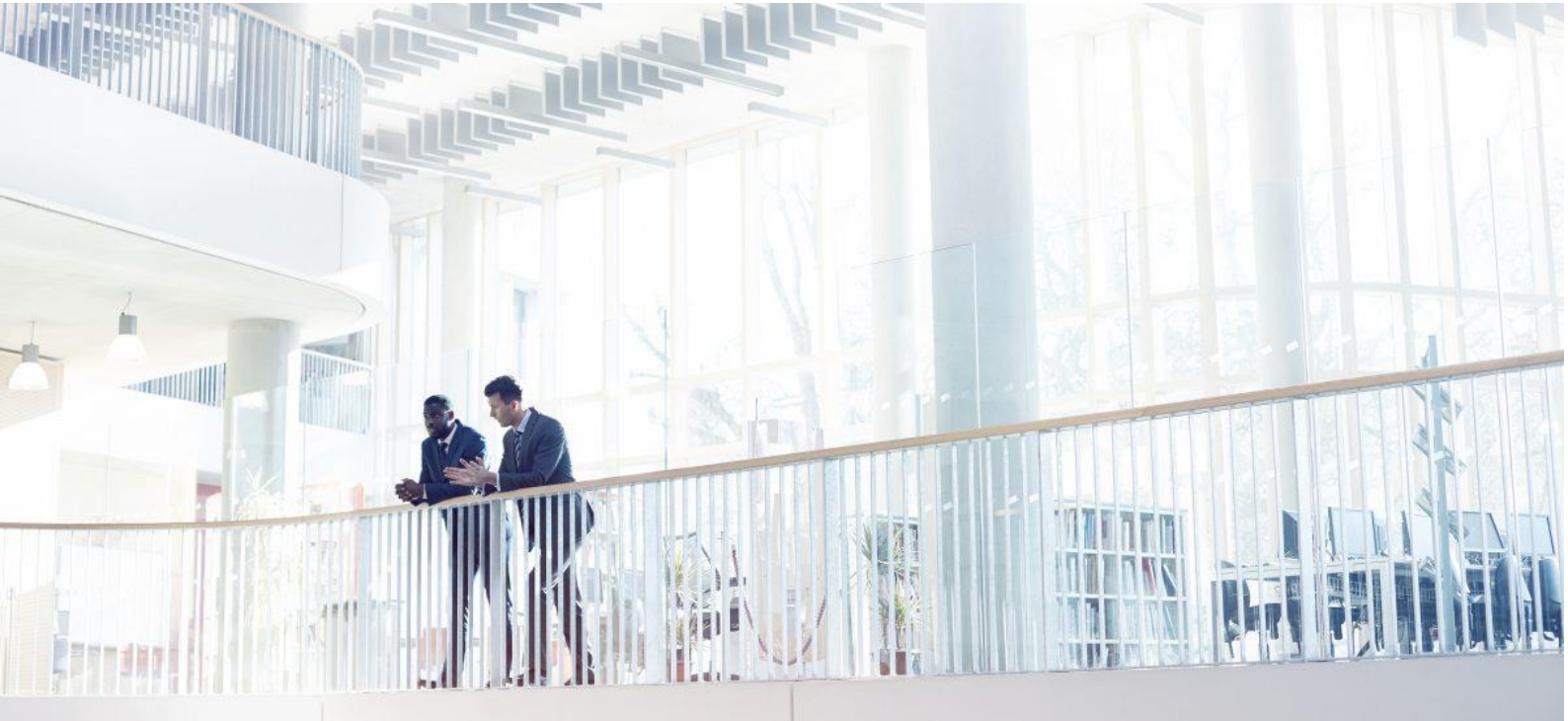




Tax Alert

December 2024
English and Romanian

forv/s
mazars



Government extends the tax amnesty deadline until 19 December 2024

Through Emergency Ordinance no. 132, published in the Official Gazette no. 1169 on 22 November 2024, the government extended the deadline for submitting requests to cancel overdue interest, penalties, and other accessories, to 19 December 2024, instead of 25 November 2024.

The main aspects addressed by EO 132:

- Eligible debtors who submit a notification by 25 November 2024, but do not submit a cancellation request by 19 December 2024, will still benefit from the cancellation of certain budgetary obligations, as long as other legal conditions are met; the tax authorities will automatically issue the cancellation decision.
- The deadline for canceling interest, penalties, and accessories has been extended from 25 November 2024 to 19 December 2024, provided the cancellation request is submitted and the payment installment plan is completed by that date.
- Budget authorities cannot organize public procurement procedures or enter into legal commitments for budget expenditure categories related to the exclusion of expenses of healthcare units under the Ministry of Health that provide emergency pre-hospital medical care from the category of "Inventory items."
- An exception is added, allowing the increase of budget credits and commitments for investment expenditures related to transfers and capital expenditures in the healthcare sector.
- Derogations allow exceeding the limits of the general consolidated budget surplus, personnel costs, and other fiscal indicators set for 2024, in the case of transferred amounts.

Date entering into force: 22 November 2024

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Guvernul prelungeste termenul limită pentru amnistia fiscală până la data de 19 decembrie 2024

Prin Ordonanța de Urgență nr. 132, publicată în Monitorul Oficial nr. 1169 din 22 noiembrie 2024, Guvernul a prelungit termenul pentru depunerea cererilor de anulare a dobânzilor, penalităților și accesoriilor fiscale restante, stabilind noul termen de 19 decembrie 2024, față de 25 noiembrie 2024.

Principalele aspecte menționate de OUG 132:

- Debitorii eligibili care depun notificarea până la 25 noiembrie 2024, dar nu depun cererea de anulare până la 19 decembrie 2024, vor beneficia de anularea unor obligații bugetare, prin emiterea din oficiu a deciziei de anulare de către autoritățile fiscale, dacă sunt îndeplinite celelalte condiții prevăzute de lege.
- Termenul limită pentru anularea dobânzilor, penalităților și accesoriilor a fost prelungit de la 25 noiembrie 2024 la 19 decembrie 2024, cu condiția ca cererea de anulare să fie depusă și eșalonarea la plată finalizată până la această dată.
- Ordonatorii de credite nu pot organiza proceduri de achiziție publică și nu pot încheia angajamente legale pentru categoriile de cheltuieli prevăzute la articolele de cheltuieli bugetare referitoare la excluderea cheltuielilor unităților subordonate Ministerului Sănătății care asigură asistența medicală de urgență prespitalicească din categoria „Bunuri de natura obiectelor de inventar”.
- Se adaugă o excepție care permite creșterea creditelor și angajamentelor bugetare pentru cheltuielile de investiții legate de transferuri și cheltuieli de capital în sectorul sănătății.
- Se permite, prin derogare, depășirea plafonului soldului bugetului general consolidat, cheltuielilor de personal și altor indicatori fiscali stabiliți pentru 2024, în cazul sumelor cedate.

Data intrării în vigoare: 22 noiembrie 2024

Solicită ofertă

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Contacts



Edwin Warmerdam
Partner, Head of Tax
edwin.warmerdam@mazars.ro



Bianca Vlad
Partner, Tax
bianca.vlad@mazars.ro

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