



## Tax Alert

# Romanian and English

Noutăți privind restructurarea obligațiilor bugetare restante

În Monitorul Oficial nr. 880 din data de 14 septembrie 2021 a fost publicat Ordinul nr. 764 privind modificarea și completarea Ordinului ministrului finanțelor publice nr. 2.810/2019 pentru aprobarea Procedurii de aplicare a măsurilor de restructurare a obligațiilor bugetare restante la 31 iulie 2020

Principalele modificări sunt:

- Se extinde sfera de aplicare a măsurilor de restructurare asupra obligațiilor bugetare principale care sunt restante la data de 31 decembrie 2020;
- Debitorii aflați în insolvență până la 30 septembrie 2021, data la care au obligația notificării organului fiscal, pot beneficia de restructurarea obligațiilor dacă până la data emiterii deciziei de aprobare a cererii de restructurare ies din procedura insolvenței. Anterior era permis doar debitorilor aflați în insolvență până la 31 martie 2021;

- Se extinde termenul de depunere a notificării privind intenția de restructurare a obligațiilor bugetare de la 31 martie 2021 la 30 septembrie 2021.
- Se extind obligațiile bugetare care trebuie achitate și anume cele care au scadența între 1 ianuarie 2021 până la data depunerii cererii prin care se solicită restructurarea obligațiilor bugetare;
- Se introduce o nouă prevedere care permite acordarea restructurării obligațiilor bugetare și în cazul persoanelor pentru care s-a atras răspunderea solidară potrivit Codului de procedură fiscală sau Legii privind procedurile de prevenire a insolvenței.

## Updates related to restructuring of tax liabilities

The Order no. 764 amending and supplementing the Order of ministry of public finance no. 2.810/2019 for the approval of the Procedure for application of measures for the payment of the outstanding at 31 July 2020 was published in the Official Gazette no. 880 / 14 September 2021

The main changes are:

- The scope of the restructuring measures is extended to the principal liabilities outstanding to 31 December 2020;
- The debtors in insolvency as 30 September 2021, the date until which they have the obligation to notify the tax authority, can benefit from the restructuring of liabilities if are out of insolvency by the date the decision approving the restructuring application is issued. Previously, such action was allowed only to debtors in insolvency up to 31 March 2021;
- The deadline for submitting the notification regarding the intention to restructure the tax liabilities is extended from 31 March to 30 September 2021;
- The tax liabilities to be paid are extended, namely the liabilities having the legal deadline between 1 January 2021 until the submission date of the application requesting the restructuring of the tax liabilities;
- A new provision is introduced allowing for the restructuring of tax liabilities to be applied also for individuals for whom a joint liability was imposed according to the Fiscal Procedure Code or the Law on Insolvency Prevention Procedures.

Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

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