

Tax Alert

Amendments to the procedure for implementing measures to restructure outstanding budgetary obligations

July 2023

English and Romanian

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Amendments to the procedure for implementing measures to restructure outstanding budgetary obligations.

Order of the Minister of Finance no. 2045/2023 for the amendment and completion of the Procedure for the application of the restructuring of outstanding budgetary obligations was published in the Official Gazette no. 615.

Main changes:

- The application of restructuring procedure has been extended to cover the debts due to the state budget which are outstanding at 31st of December 2021 (previously it was 31st of December 2020).
- The outstanding debts eligible for the restructuring procedure was extended, covering grants received during the state of emergency by way of loan and registered in the general current account of the State Treasury, unrelated to amounts subject to a state aid.
- Outstanding debts which do not fall under the procedure was also extended to a new category of debt, the one remaining to be paid following a past restructuring for which the restructuring plan has failed.
- In case a request for restructuring plan is submitted, taxpayers must pay outstanding debts towards the state budget between 1st of January 2022 and the submission request date, including outstanding debts for which a restructuring request was previously submitted but the restructuring plan has failed.
- In case the payment relief is no longer valid, taxpayers can no longer submit twice a year a new request for maintaining the validity of payment relief, but only once.

Date entering into force: 6th of July 2023

Modificări ale procedurii de aplicare a măsurilor de restructurare a obligațiilor bugetare restante.

Ordinul Ministrului Finanțelor Publice nr. 2045/2023 pentru modificarea și completarea Procedurii de aplicare a măsurilor de restructurare a obligațiilor bugetare restante a fost publicată în Monitorul Oficial nr. 615.

Principalele modificări:

- Aplicarea procedurii de restructurare a fost extinsă pentru a acoperi obligațiile bugetare restante la data de 31 decembrie 2021 (anterior era până la data de 31 decembrie 2020).
- Datoriile restante eligibile pentru procedura de restructurare au fost extinse, acoperind subvențiile primite în timpul stării de urgență sub formă de împrumut și înregistrate în contul curent general al Trezoreriei Statului, fără legătură cu sumele care fac obiectul unui ajutor de stat.
- Datoriile restante care nu intră sub incidența procedurii au fost, de asemenea, extinse cu o nouă categorie de datorii, cele rămase de plătit în urma unei restructurări anterioare pentru care planul de restructurare a eșuat.
- În cazul în care se depune o cerere pentru un plan de restructurare, contribuabilii trebuie să plătească datoriile restante către bugetul de stat între 1 ianuarie 2022 și data depunerii cererii, inclusiv toate datoriile restante pentru care a fost depusă anterior o cerere de restructurare, dar planul de restructurare a eșuat.
În cazul în care înlesnirea la plată nu mai este valabilă, contribuabilii pot depune de două ori pe an o nouă cerere de menținere a valabilității înlesnirii la plată, ci doar o singură dată pe an.

Data intrării în vigoare: 6 iulie 2023

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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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