

# COVID-19 ALERT

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Bilingual newsletter - Romanian and English



## PROROGAREA TERMENELOR DE RAPORTARE A ARANJAMENTELOR TRANSFRONTALIERE („DAC 6”)

*În Monitorul Oficial nr. 579/01.07.2020 a fost publicată Ordonanța de Urgență nr. 107/2020 privind modificarea Ordonanței Guvernului nr. 5/2020 pentru modificarea și completarea Legii nr. 207/2015 privind Codul de Procedură Fiscală și pentru prorogarea unor termene.*

În contextul epidemiei COVID-19, reprezentanții Statelor Membre au convenit o prorogare opțională de 6 luni a termenelor de raportare ca urmare a obligațiilor impuse de prevederile DAC6.

Astfel, în urma votului favorabil al Parlamentului European acordat în data de 19 iunie 2020 cu privire la propunerea de amânare prezentată de către Comisia Europeană, Consiliul Uniunii Europene a adoptat Directiva (UE) 2020/876 a Consiliului în data de 24 iunie 2020.

**În acest sens, prin OUG 107/2020 au fost prorogate termenele de raportare a tranzacțiilor transfrontaliere, după cum urmează :**

- Termenul de raportare pentru aranjamentele transfrontaliere derulate în perioada 25 iunie 2018 – 30 iunie 2020 este 28 februarie 2021;
- Pentru aranjamentele transfrontaliere derulate în perioada 1 iulie 2020 – 31 decembrie 2020, termenul de raportare de 30 de zile începe să curgă începând cu 1 ianuarie 2021;
- Primul raport întocmit de intermediari prin care se furnizează ANAF informații noi sau actualizate cu privire la aranjamentele comercializabile va fi depus până la data de 30 aprilie 2021.

# POSTPONEMENT OF THE DEADLINES FOR REPORTING CROSS-BORDER ARRANGEMENTS ("DAC 6")

*The Government Emergency Ordinance no. 107/2020 ("GEO 107/2020") regarding the amendment of Government Ordinance no. 5/2020 with respect to the amendment and completion of Law no. 207/2015 regarding the Fiscal Procedural Code and for the postponement of certain deadlines was published in the Official Gazette no. 579/01.07.2020*

In the context of COVID-19 pandemic, the representatives of the Member States agreed upon an optional 6-month extension of the reporting deadlines as a result of the obligations imposed by the provisions of DAC6.

Therefore, following the favorable vote of the European Parliament granted on the 19<sup>th</sup> of June 2020 on the proposal for postponement submitted by the European Commission, the Council of the European Union adopted Council Directive (EU) 2020/876 on the 24<sup>th</sup> of June 2020.

## **In this regard, the deadlines for reporting cross-border arrangements have been postponed through GEO 107/2020, as follows:**

- The reporting deadline for cross-border arrangements carried out between the 25<sup>th</sup> of June 2018 and the 30<sup>th</sup> of June 2020 is 28<sup>th</sup> of February 2021;
- For cross-border arrangements carried out between 1<sup>st</sup> of July 2020 and 31<sup>st</sup> of December 2020, the 30-day reporting period starts with the 1<sup>st</sup> of January 2021;
- The first report prepared by intermediaries providing to NAFA new or updated information regarding the marketable arrangements should be submitted until 30<sup>th</sup> of April 2021.

Tax Alert contains a selection of the latest major issues 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.

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