

TAX ALERT
3 SEPTEMBER 2020



**NEW FACILITIES
AND
CLARIFICATIONS
PROVIDED BY ANAF**

During the month of August, ANAF published 3 press releases notifying the taxpayers that it has implemented 3 new facilities, meant to simplify the interaction with the tax administration. In addition, clarifications on the depreciation of fixed assets during the COVID period and clarifications on the classification of income for technical unemployment and parental leave were also published.

1. A NEW ELECTRONIC FACILITY

The Ministry of Public Finance has implemented a new electronic facility through which taxpayers can schedule an online meeting with a tax inspector. This facility is available on anaf.ro and SPV (ANAF's virtual space page for taxpayers).

This facility is designed to provide answers to issues that do not require a long time to resolve (up to 30 minutes).

In order to meet the tax inspectors, taxpayers must comply with the rules regarding wearing masks in the allotted time, otherwise the meetings will be rescheduled.

2. PAYMENT ON BEHALF OF SOMEONE OTHER THAN THE ACCOUNT HOLDER

A new feature is available in the SPV, that the SPV account holder has the possibility to pay, on behalf of any other natural person, taxes or contributions highlighted in the Annual Declaration.

At the same time, two new reports can be generated through the SPV account:

- **Statements history**, through which you can see the statements submitted by the individual;
- **C168 report**, duplicate of the application for registration of leases.

This facility is currently available only in the SPV, and not at www.ghiseul.ro.

3. ONLINE VISUAL IDENTIFICATION FOR SPV REGISTRATION

Starting with August 11, MFP and ANAF have implemented a new facility for individuals, that of online visual identification.

In order to benefit from this facility, taxpayers must register in the SPV and follow a series of steps to access the online visual identification service.

4. THE MINISTRY OF PUBLIC FINANCE EXPLAINS THE ACCOUNTING AND TAX REGIME APPLICABLE TO DEPRECIATION IN THE CASE OF INACTIVE BUSINESS

On Monday, August 24th, the Ministry of Public Finance issued a statement explaining the rules for applying depreciation during the period of closure/suspension of activity as a result of the establishment of the state of emergency/alert.

In accounting terms:

- During the period of non-use of the asset, the accounting depreciation is neither interrupted nor diminished according to its reduced use, unless the asset is fully depreciated;
- During the period in which they are preserved, the entity may record in the accounting an expense corresponding to the adjustment for the impairment.

In tax terms:

- Expenses with tax depreciation of unused fixed assets as a result of the reduction or

closure of the activity are tax deductible, if they are not included in the conservation regime;

- Fixed assets transferred to conservation regime are not tax depreciated. The remaining value is recovered starting with the month following the exit from conservation, by recalculating the tax depreciation quota.

5. CLARIFICATIONS ON THE CLASSIFICATION OF INCOME FOR TECHNICAL UNEMPLOYMENT AND PARENTAL LEAVE

According to the representatives of the Ministry of Public Finance, the money received by the employers following GEO no. 30/2020 and Law no. 19/2020 represents, from an accounting point of view, **revenues from grants** that compensate the expenses with salaries.

From a tax point of view, for the corporate income tax payers money represent taxable income and the salary expenses represent deductible expenses. For micro-enterprise income taxpayers, this income is not included in the tax base.



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