

TAX ALERT

MARCH 30, 2021

In the past few days, two important legal acts have been published, which regulate, among other provisions, essential tax incentives for economic operators whose activity has been affected by the current epidemiological situation.

We refer to, in principal, to **Emergency Ordinance no. 19/2021 regarding some tax measures, as well as for the amend and suppliment of some legal acts in the tax field.**

The main aspects regulated by Emergency Ordinance no. 19/2021 are the following:

1. Economic operators carrying out activities in the HORECA field will be exempted from paying the specific tax for a period of another 90 days calculated starting with **1st of April 2021**;
2. With regard to the restructuring of budgetary liabilities, the deadline may be extended, respectively until **31st of January 2022**;
3. With regard to the reimbursement of value added tax with the subsequent performance of a tax audit, the period for which taxpayers may benefit from it shall be extended, respectively from 31st of March 2021 to **31st of January 2022**;
4. The deadline for submitting the request for cancellation of ancillary obligations is extended from 31st of March 2021 to **31st of January 2022**, provided that all the criteria regulated by law are met;
5. With regard to the deferral of payment of budgetary liabilities due after the date of the declaration of a state of emergency, the deadline for granting this facility shall be extended from 31st of March 2021 to **30th of September 2021**.
6. As regards the tax incentive for early education, its application shall be suspended from 1st of April 2021 until **31st of December 2021** inclusively.

Order no. 435/2021 regarding the approval of the Procedure for connecting the fiscal electronic cash registers.

The order establishes new deadlines by which economic operators using electronic fiscal cash registers have the obligation to connect them to the computer system of the National Agency for Fiscal Administration.

Thus, generally, the connection is made by different categories of taxpayers, starting with 31st of March 2021, in compliance with the following deadlines:

- a) until **30th of June 2021** – by large taxpayers;
- b) until **30th of November 2021** – by medium and small taxpayers;
- c) economic operators that purchase fiscal electronic cash registers after the date of 1st of December 2021, **on the date of installation of the fiscal electronic cash register.**

By exception, economic operators using fiscal electronic cash registers installed in areas not served by electronic communications networks have the obligation to complete and submit a declaration (the model of which is provided in the text of the Order, in Annex 2) in compliance with the following deadlines:

- a) until **30th of June 2021** – by large taxpayers;
- b) until **30th of November 2021** – by medium and small taxpayers;
- c) economic operators that purchase fiscal electronic cash registers after 1st of December 2021, **within 2 working days from the date of installation of the fiscal electronic cash registers.**

By the entry into force of this Order, Order no. 2668/2020 regulating the old procedure for connecting electronic fiscal cash registers is repealed.