

TAX ALERT 17TH OF SEPTEMBER, 2021

Important changes to the Methodological Norms for the Tax Code and to the Procedure for the implementation of the measures for restructuring the outstanding budget obligations by the 31st of July 2020

On the 14th of September 2021, the **Government Decision no. 928/2021 for the amendment and completion of Title VII of the Methodological Norms for the application of Law no. 227/2015 on the Fiscal Code, approved by Government Decision no. 1/2016 and Order no. 764/2021 on amending and supplementing the Order of the Minister of Public Finance no. 2,810 / 2019 for the approval of the Procedure for the application of the measures for restructuring the outstanding budgetary obligations on July 31, 2020**, were published in the Official Monitors no. 878 and no. 880.

The **Government Decision no. 928/2021** modifies and completes Title VII regarding the Value Added Tax from the Methodological Norms for the Tax Code, approved by the Government Decision no. 1/2016. The amendments are mainly aimed at clarifying certain terms and operations/procedures provided by the Tax Code in the context of the new rules on distance selling of goods.

Regarding **Order no. 764/2021**, a number of amendments have been added to the Procedure for the application of the measures of restructuring the outstanding budgetary obligations by the 31st of July 2020. The Procedure first entered into force through the Order of the Minister of Public Finance no. 2810/2019.

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