

The amendments to the Fiscal Procedure Code

The Official Journal no. 163 of 3 March 2008 published the Emergency Ordinance no. 19 for the amendment of the Government Ordinance no. 92/2003 regarding the Fiscal Procedure Code.

The abrogation of fiscal administrative acts

As per the amendments to the Fiscal Procedure Code, the complete/partial abrogation of fiscal administrative acts establishing principal tax liabilities implies the complete/partial abrogation of fiscal administrative acts establishing accessory obligations related to these tax liabilities.

Inactive taxpayers

Legal or non legal entities failing to declare taxes as per the law for two consecutive terms will be declared inactive, and the provisions of art. 11 of the Fiscal Code will apply.

Payment term: the 25th of the month

For tax liabilities determined as per the fiscal declarations which are paid in the single treasury account and whose payment term is different to the 25th this will be changed to the 25th of the month provided in the specific normative act.

The insolvency procedure

The amendment to the article 177 regarding the opening of the insolvency procedure mentions that in case the fiscal authority subordinated to the National Agency for Fiscal Administration (referred to as ANAF), owns at least 50% of the total tax liabilities of a taxpayer, ANAF may appoint, for the recovering of the tax liabilities, a judicial administrator/liquidator settling also its remuneration.

Excisable goods regime – contraventions

Transport of excisable goods for which no administrative accompanying document is prepared or for which this document is incorrectly prepared or incomplete is considered as contravention. The applicable sanction, in this case, is the confiscation of tanks, recipients and vehicles used for the transportation of excisable goods. The law also sanctions, as contravention, the sale of excisable goods in a tax warehouse during the time period in which the license was suspended.

As per the Ordinance no. 19/3 March 2008 the failure to submit to the competent tax authority the administrative accompanying document within the legal time deadline at the moment of delivery of the excisable goods for which the excise duties are suspended, as well as the reception at the destination point of the excisable goods without the administrative accompanying document, are also sanctioned as contravention. In both cases a fine ranging from RON 1,000 to RON 5,000 is imposed.

Certification of tax returns

The obligation of legal taxpayers to have their annual tax returns certified by a tax consultant is postponed to 1 January 2010.

Transfer of tax receivables by ANAF

Another amendment to the Fiscal Procedure Code is the inclusion of article no. 175¹ regarding the possibility of ANAF to transfer the tax related receivables deriving from Romanian taxpayers.

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