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In Monitorul Oficial nr. 200/22.03.2011 a fost publicata OUG nr. 29/2011 privind reglementarea acordarii esalonarilor la plata.

OUG 29/2011 instituie posibilitatea acordarii esalonarii la plata pentru obligatiile fiscale administrate de Agentia Nationala de Administrare Fiscala (ANAF).

Beneficiarii esalonarii pot fi contribuabili, persoane fizice sau juridice, indiferent de modul de organizare.

Esalonarea la plata se acorda pentru obligatiile fiscale inscrise in certificatul de atestare fiscala, daca sunt indeplinite anumite conditii.

Ca exceptie, esalonarea la plata nu se acorda obligatiile fiscale in suma totala mai mica de 500 lei in cazul persoanelor fizice si 1.500 lei in cazul persoanelor juridice.

Perioada de esalonare la plata se stabileste de organul fiscal competent in functie de cuantumul obligatiilor fiscale si de capacitatea financiara de plata a contribuabilului.

Pentru acordarea esalonarii la plata a obligatiilor fiscale, contribuabilii trebuie sa indeplineasca cumulativ urmatoarele **conditii**:

- sa aiba depuse toate declaratiile fiscale, la data eliberarii certificatului de atestare fiscala;
- sa se afle in dificultate generata de lipsa temporara de disponibilitati banesti si sa aiba capacitate financiara de plata pe perioada de esalonare;
- sa constituie garantii in termen de 30 de zile de la data comunicarii acordului de principiu. Garantiile constituite trebuie sa acopere sumele esalonate la plata, dobanzile datorate pe perioada esalonarii la plata, plus un procent de pana la 40% din sumele esalonate la plata, in functie de perioada de esalonare (i.e. pot ajunge pana la 140% din suma obligatiilor fiscale);
- sa nu se afle in dizolvare potrivit prevederilor legale in vigoare;
- sa nu fie persoana raspunzatoare in cazuri de insolventa.

Cererea contribuabilului de acordare a esalonarii la plata, se solutioneaza de organul fiscal competent, in termen de 60 de zile de la data inregistrarii cererii.

Mentinerea valabilitatii esalonarii la plata este conditionata de respectarea prevederilor OUG 29/2011.

Pentru obligatiile fiscale esalonate la plata, se datoreaza si se calculeaza **dobanzi si penalitati de intarziere** conform Codului de procedura fiscala. Se pot aplica si dobanzi reduse de 0,03% pentru fiecare zi de intarziere, in situatia in care contribuabilul constituie intreaga garantie sub forma scrisorii de garantie

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Emergency Government Ordinance no 29/2011 for scheduling payments of due taxes, was published in Official Gazette no 200/22.03.2011.

OUG 29/2011 introduces the possibility of scheduling payments for tax liabilities administered by the National Agency for Fiscal Administration (ANAF).

Beneficiaries of tax scheduling can be taxpayers, individuals or legal persons, regardless of their organization.

Payment scheduling is given for tax liabilities mentioned in the tax clearing certificate if certain conditions are met.

As an exception, payment scheduling of tax liabilities is not granted for amounts totalling less than 500 lei for individuals and 1,500 lei for legal entities.

Rescheduling period is determined by the competent tax authority depending on the amount of tax and financial payment capacity of the taxpayer.

For granting payment scheduling of tax liabilities, taxpayers must cumulatively meet the following **conditions**:

- all tax returns have been filed, on the date of issuance of the tax clearance certificate;
- to be in difficulty generated by the temporary lack of cash availability and have the financial capacity to perform payments during the rescheduling period;
- to provide guarantees within 30 days from the date of communication of the agreement. Guarantees should cover up the instalments to pay the interest due during the scheduling, plus a percentage of up to 40% of the rescheduled amounts, depending on the rescheduling period (i.e. can reach up to 140% of the tax liabilities);
- not be in insolvency according to legal provisions in force;
- should not be a liable person in cases of insolvency.

The application of the taxpayer for scheduling payment of taxes, it is solved by the competent tax authority, within 60 days from the date of registration request.

Maintaining the validity of scheduling is subject to compliance to OUG 29/2011.

For scheduled tax liabilities, late payment interest and penalties are due according to Fiscal Procedure Code. A reduced interest rates of 0.03% for each day of delay could be applied if the taxpayer constitutes the entire guarantee under the form of a bank guarantee letter.



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Nu se datoreaza penalitati de intarziere pentru obligatiile fiscale esalonate la plata al caror termen de 90 de zile de la scadenta se implineste dupa data depunerii cererii de esalonare la plata.

Pentru rata de esalonare la plata achitata cu intarziere pana la urmatorul termen de plata din graficul de esalonare se percepe o penalitate de 10%.

Late payment penalties are not due for scheduled tax liabilities which within 90 days after the due date will expire after the filing date of rescheduling.

For instalment scheduled and paid with delay is applicable a penalty of 10%.

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