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Fiscal Bulletin



Summary:

1. **Decision No. 33/05.02.2018 for establishing the contraventions which fall under the Prevention Law No. 270/2017 as well as the remediation plan**

Prevention Law and the contraventions which fall under its provisions

Decision No. 33/2018 has been published into the Official Gazette No. 107/05.02.2018, mainly stipulating the contraventions falling within the application of the Prevention Law. Thus, among the contraventions provided within the tax legislation (i.e. the Fiscal Code and the Fiscal Procedural Code) are those generated by the non-compliance with the following legal provisions:

- not complying with the obligation of preparing/presenting the transfer pricing file, taking into consideration the conditions and deadlines provided within Order No. 442/2016;
- late submission or non-submission of the tax decisions regarding the declaration, sale, purchase and change of buildings, or regarding the declaration of the land tax.

In addition, Decision no 33/2018 also contains specific legislative acts which provide for contraventions falling under the Prevention law, such as:

- Government Ordinance No. 28/1999 regarding the obligation of the economic operators to use electronic cash registers;
- Company Law No. 31/1990;
- Law No. 85/2014 regarding the procedures for insolvency and for preventing insolvency.

As per the mechanism stipulated by the Prevention Law, upon the acknowledgement by the tax inspector of a contravention among those listed within the Decision No. 33/05.02.2018, said inspector shall fill-in a minute of proceedings for the application of an advertisement and annexing a remediation plan.

The remediation plan contains the committed deed, the remediation measures (i.e. representing any measure disposed by the inspector with the purpose of fulfilling the obligations) and a remediation deadline which could be of maximum 90 calendar days. Within 10 working days from the expiration of the remediation deadline, the tax inspector reinitiates the inspection and, if the remediation measures have not been applied within the provided remediation deadline, then the contravention is applied.

Also, it is worth mentioning that one cannot benefit of the provisions contained within the Prevention Law more than once for each contravention, within a 3-year period.

For any additional information, please do not hesitate to contact us.

Editors

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