

23 July 2020

Fiscal Bulletin



Summary:

1. Order No. 2100/2020 for the approval of the procedure for cancellation of ancillary obligations ("Order 2100/2020")

Procedure for the cancellation of ancillary obligations

In order to ensure a straightforward implementation of Chapter II of Government Ordinance No. 69/2020 ("GEO 69/2020"), Order 2100/2020 was published in the Official Gazette No. 635/20.07.2020, outlining the procedure for cancelling the ancillary obligations related to the budgetary obligations administered by the central fiscal body, including the customs authorities.

Order 2100/2020 provides for the format and content of standard forms by which (i) taxpayers may notify the tax authorities on their intention to benefit from the cancellation of ancillary obligations, and by which (ii) taxpayers may request the cancellation of ancillary payment obligations, in line with the relevant provisions within GEO 69/2020.

Moreover, Order 2100/2020 also regulates procedural aspects regarding the withdrawal of the notification/request for the cancellation of ancillary obligations as well as particular situations in which taxpayers may benefit from the cancellation of accessories due, such as:

- Taxpayers who have an ongoing payment rescheduling;
- Taxpayers who relinquish the effects of suspending the fiscal administrative act in order to benefit from the cancellation of the accessories;
- Taxpayers for whom liability has been incurred.

The general conditions within GEO 69/2020 for accessing the facility are maintained:

- Payment of outstanding main budgetary obligations as at March 31, 2020;
- Payment of current obligations (those born after March 31, 2020);
- Submission all tax returns as well as the application for cancellation of accessories by December 15, 2020.

Editors

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Our team comprises tax consultants previously working in management positions with Big Four companies and the Ministry of Finance. The group cooperates closely with the firm's lawyers specialising in administrative law, as well as contentious-administrative disputes.

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