

CMS: Romanian law giving impunity to tax-fraudsters enters into force

On 4 April 2021, entered into force Law no. 55/2021, bringing modifications to Law no. 241/2005 on the prevention and fight against tax evasion. These modifications were first proposed in 2017 and approved by the President of Romania on 31 March 2021.

The main change brought about by Law 55/2021 is a new impunity article for all persons charged with tax evasion if one or all fully pay damages caused by the act increased by 20%, plus interest and penalties. The payment must be made before a final decision is ruled in the case.

The impunity clause applies to all participants in the offence, whether or not they contributed to the payment of the damage. However, the defendant that paid the full damage has the right to sue for compensation the other defendants of the case for their part of the damage caused by the offence.

For the other modifications brought about by Law no. 55/2021, see our previous Law Now [here](#).

For more information on tax evasion or general advice on criminal defence issues in Romania, contact your local CMS experts **Mihai Jiganie-Serban** and **Anca Elena Ion**.