



Stimati parteneri,

**Legea nr. 43/2023 pentru anularea unor obligatii fiscale**

In vigoare de la 27 februarie 2023

- ✓ Se anuleaza diferentele de obligatii fiscale principale, precum si obligatiile fiscale accesorii aferente acestora ca urmare a reincadrarii din categoria veniturilor din alte surse in categoria veniturilor din salarii si asimilate salariilor, a veniturilor din tichete cadou obtinute de catre persoanele fizice de la alte persoane decat angajatorii, pentru perioadele fiscale de la intrarea in vigoare a Legii nr. 193/2006 privind acordarea tichetelor cadou si a tichetelor de cresa si, respectiv, a Legii nr. 165/2018 privind acordarea biletelor de valoare, cu modificarile si completarile ulterioare, si pana la 31 decembrie 2020 inclusiv, si neachitate pana la data intrarii in vigoare a prezentei legi. Anularea se aplica inclusiv in situatia in care tichetele cadou au fost acordate de catre platitorul de venit catre angajatorul persoanelor fizice pentru a le distribui angajatilor acestora in numele platitorului de venit.
- ✓ Anularea obligatiilor fiscale se efectueaza din oficiu, de catre organul

Dear collaborators,

**Law no. 43/2023 on the cancellation of certain tax obligations**

In force from February 27th, 2023

- ✓ The differences in the main tax liabilities, as well as the related accessory tax liabilities, are cancelled as a result of the reclassification from the category of income from other sources to the category of income from wages and salaries and assimilated to wages, of income from gift vouchers obtained by individuals from persons other than employers, for tax periods from the entry into force of Law no. 193/2006 on the granting of gift vouchers and nursery vouchers and Law no. 165/2018 on the granting of vouchers, as amended and supplemented, respectively, and up to and including December 31<sup>st</sup>, 2020, and not paid by the date of entry into force of this Law. The cancellation shall also apply where the gift vouchers have been granted by the income payer to the employer of individuals for distribution to their employees on behalf of the income payer.
- ✓ The cancellation of tax liabilities shall be carried out ex officio, by the



fiscal competent sau la cererea contribuabilului, dupa caz, prin emiterea si comunicarea unei decizii de anulare a obligatiilor fiscale, conform procedurii legale aprobate prin ordin al presedintelui Agentiei Nationale de Administrare Fiscala in termen de 30 de zile de la data intrarii in vigoare a prezentei legi.

- ✓ Organul fiscal nu reincadreaza in venituri din salarii si asimilate salariilor veniturile din tichete cadou obtinute de catre persoanele fizice de la alte persoane decat angajatorii acestora si incadrate in categoria veniturilor din alte surse si nu emite o decizie de impunere in legatura cu o astfel de reincadrare, pentru perioada anterioara datei de 31 decembrie 2020 inclusiv.
- ✓ Diferentele de obligatii fiscale principale si/sau obligatiile fiscale accesorii, stinse prin plata, compensare, executare silita sau dare in plata, aferente perioadelor fiscale de pana la 31 decembrie 2020 inclusiv, se restituie contribuabililor. Restituirea se face la cererea contribuabililor.
- ✓ Termenul de prescriptie a dreptului de a cere restituirea pentru aceste sume incepe sa curga de la data de 27.02.2023;
- ✓ In cazul in care, anterior intrarii in vigoare a prezentei legi, organul fiscal competent a emis, dar nu a comunicat decizia de impunere, acesta revoca

competent tax body or at the taxpayer's request, as the case may be, by issuing and communicating a decision on the cancellation of tax liabilities, in accordance with the legal procedure approved by order of the President of the National Agency for Tax Administration within 30 days from the date of entry into force of this Law.

- ✓ The tax body shall not reclassify as income from wages and salaries and similar income from gift vouchers obtained by individuals from persons other than their employers and classified as income from other sources and shall not issue a tax decision in connection with such reclassification, for the period prior to December 31<sup>st</sup>, 2020 inclusive.
- ✓ Differences in principal tax liabilities and/or accessory tax liabilities extinguished by payment, set-off, levy or execution, relating to tax periods up to and including December 31<sup>st</sup>, 2020 shall be refunded to taxpayers. The refund shall be made at the taxpayer's request.
- ✓ The limitation period for the right to claim a refund for these amounts begins to run from 27.02.2023;
- ✓ If, prior to the entry into force of this law, the competent fiscal body issued, but did not communicate the tax decision, it revokes the tax



decizia de impunere si nu mai comunica decizia de impunere, iar obligațiile fiscale se scad din evidența analitica pe platitor, pe baza de borderou de scadere.

- ✓ Procedura de aplicare, precum si modalitatile de restituire a sumelor prevazute de prezenta lege se aproba prin ordin al presedintelui Agentiei Nationale de Administrare Fiscala, care se emite in termen de 30 de zile de la data intrarii in vigoare a prezentei legi.

decision and no longer communicates the tax decision, and the fiscal obligations are deducted from the analytical records on payer, based on the payment slip.

- ✓ The application procedure, as well as the modalities of refunding the amounts provided for by this law shall be approved by order of the President of the National Agency for Tax Administration, which shall be issued within 30 days from the date of entry into force of this law.

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