

Image not found or type unknown



The rules for the application of the classic and simplified payment scheduling of outstanding tax debts have been modified through GEO 20/2023, the declared purpose being to improve the collection of taxes to the state budget.

Thus, regarding the classic payment scheduling we mention the following:

- Scheduling of tax debts for 6 months becomes more difficult to access in the absence of guarantees.
- The scheduling shall not be allowed anymore for excise duties but shall be allowed for obligations representing European funds or public national funds related to European funds.
- Keeping the scheduling is conditioned also by the payment of outstanding excise duties, in maximum 30 days starting from the date the decision for payment scheduling has been communicated.

In what concerns the simplified payment scheduling certain changes have been introduced, among which we mention:

- The scheduling shall not be allowed anymore for excise duties, withholding taxes and social security contributions or taxes and social security contributions withheld at source, and taxes related to gambling activities.
- Keeping the scheduling is conditioned also by the payment of outstanding tax obligations, in maximum 30 days starting from the date the decision for payment scheduling has been communicated (i.e. excise duties and taxes related to gambling activities), respectively 60 days starting from the date the decision for payment scheduling has been communicated (i.e. taxes and social security contributions).
- Changing the scheduling and keeping it are allowed only once per year.
- The interest is increased from 0.01% to 0.02%/day.

- [Tax Bulletins \(English\)](/web/pdf/en/Fiscal_Bulletin_Tuca_Zbarcea_Asociatii_Tax_April_2023.pdf)
- [Tax Bulletins \(Romanian\)](/web/pdf/ro/Buletin_Fiscal_Tuca_Zbarcea_Asociatii_Tax_aprilie_2023.pdf)