

**EMERGENCY ORDINANCE no. 69 of May 14, 2020 for amending and supplementing the Law no. 227/2015 on the Fiscal Code, as well as for the establishment of fiscal measures**

Chapter I: Fiscal measures and extension of deadlines

Art. I: Modification and completion of the Fiscal Code Law no. 227/2015 on the Fiscal Code, published in the Official Gazette of Romania, Part I, no. 688 of September 10, 2015, as subsequently amended and supplemented, is amended and supplemented as follows:

1. Article 121 is amended to read as follows:

"Art. 121: Bonus for the payment of the annual income tax

(1) Starting with the year 2021, a bonus of up to 10% of the annual income tax may be granted. The level of the bonus, the payment terms and the granting conditions are established by the annual law of the state budget.

(2) The procedure for applying the provisions of par. (1) shall be established by order of the Minister of Public Finance. "

2. In Article 151, paragraphs 22 to 24 are amended to read as follows:

"(22) The natural persons provided for in Article 148 paragraphs (1) and (3) may make payments representing the social insurance contribution due, at any time until the payment deadline.

(23) Starting with 2021, a bonus of up to 10% of the social insurance contribution may be granted. The level of the bonus, the payment terms and the granting conditions are established by the annual law of the state budget.

(24) The procedure for applying the provisions of par. (23) shall be established by order of the Minister of Public Finance. "

3. In Article 151, paragraph 26 is repealed.

4. In Article 153 (1), after point (f), a new point (f1) is inserted, with the following wording:

"f1) legal persons that have the quality of employers or are assimilated to them and that according to the law owe the contribution of social health insurance, for natural persons who carry out an activity on the basis of an individual employment contract, an employment relationship or a special status provided by law, during their suspension from office, in accordance with the law; "

5. After Article 157, a new Article 1571 is inserted, with the following wording:

"Art. 1571: The monthly basis for calculating the social health insurance contribution due for the natural persons provided in art. 153 paragraph (1) letter f1) during the period of their suspension from office, under the conditions of the law

For the natural persons provided in art. 153 para. (1) lit. f1), during the period of their suspension from office, in accordance with the law, the monthly basis for calculating the social health insurance contribution is the minimum gross salary per country guaranteed in payment in force in the month for which the contribution is due. "

6. In Article 168, after paragraph 1, two new paragraphs, paragraphs 11 and 12, are inserted with the following wording:

"(11) The legal persons provided for in Article 153 paragraph (1) letter f1) shall calculate and pay the social health insurance contribution for natural persons who carry out an activity on the basis of an individual employment contract, an employment relationship or a special status provided by law, during the period of their suspension from office, in accordance with the law, until the 25th of the month following the month for which it is due.

(12) The provisions of par. (11) shall apply only in the situation where the natural persons provided in art. 153 para. (1) lit. f1) did not realize during the month income from salaries and assimilated to salaries. "

7. In Article 168, paragraph 5 is amended to read as follows:

"(5) The calculation of the social health insurance contribution shall be made by applying the quota provided for in art. 156 on the monthly calculation basis referred to in art. 157 or 1571, as the case may be."

8. In Article 174, paragraph 22 is amended to read as follows:

"(22) The natural persons provided for in Article 170 paragraph (1) may make payments representing the social health insurance contribution due, at any time until the fulfillment of the payment term."

9. In Article 174, after paragraph 22, two new paragraphs, paragraphs 23 and 24, are inserted with the following wording:

"(23) From 2021 onwards, allowances of up to 10% of the social health insurance contribution may be granted.

The level of the bonus, the payment terms and the granting conditions are established by the annual law of the state budget.

(24) The procedure for applying the provisions of par. (23) shall be established by order of the Minister of Public Finance. "

10. In Article 316, paragraph 9 shall amend and shall read as follows:

"(9) After the registration for VAT purposes based on the provisions of paragraph (1), the taxable persons, companies with the headquarters of the economic activity in Romania, established on the basis of the Companies Law no. 31/1990, republished, with the subsequent amendments and completions, make the object of a risk analysis performed by the central fiscal body according to the provisions of paragraph (11) lit. h) and the provisions of art. 7 of Law no. 207/2015 on the Fiscal Procedure Code, with subsequent amendments and completions. "

Art. II: Granting bonuses in the case of income tax and compulsory social contributions

(1) By derogation from the provisions of art. 121 of Law no. 227/2015 on the Fiscal Code, with subsequent amendments and completions, in the case of income tax, social insurance contribution and social health insurance contribution, due for income earned in 2019, for which there is the obligation to submit the single declaration on income tax income and social contributions due by individuals, if the single income tax return and the social contributions due by the natural persons provided in art. 122 of the same law is submitted until June 30, 2020 inclusive, the following bonuses are granted:

a) for the payment of the income tax, of the social insurance contribution and of the social health insurance contribution, representing annual fiscal obligations for 2019, a bonus of 5% of these

amounts is granted, if all these fiscal payment obligations are extinguished by payment or compensation, in full until June 30, 2020 inclusive;

b) for the submission of the single declaration regarding the income tax and the social contributions due by the natural persons by electronic means of remote transmission according to art. 79 of Law no. 207/2015 on the Fiscal Procedure Code, with subsequent amendments and completions, a bonus of 5% of the income tax, the social insurance contribution and the social health insurance contribution is granted.

(2) The bonus provided in par. (1) lit. b) is granted only if the condition for granting the bonus provided in par. (1) lit. a), in which case both bonuses apply.

(3) The bonus is determined by the taxpayer and is highlighted separately in the single declaration regarding the income tax and the social contributions due by natural persons, subject to the subsequent verification. The fiscal payment obligations are determined by decreasing the fiscal obligations due to the value of the bonus.

(4) The provisions of par. (1) - (3) are also applicable in the case of natural persons who obtain annual incomes for which there is the obligation to complete and submit only the declaration provided in art. 120 of Law no. 227/2015, with subsequent amendments and completions, as well as in the case of individuals who opted in 2019 for the payment of the social insurance contribution or the social health insurance contribution according to art. 148 para. (3), respectively art. 180 of the same law. Taxpayers can benefit from the bonuses provided in par. (1) by completing and submitting the Single Declaration on income tax and social contributions due by individuals - Chapter I. Data on income earned, up to and including June 30, 2020, in compliance with the conditions provided in para. (1).

(5) The bonuses provided in par. (1) shall be granted only in the situation when the annual fiscal payment obligations, representing the income tax, the social insurance contribution and the social health insurance contribution, are extinguished in full by payment or compensation, until June 30, 2020 inclusive.

(6) Taxpayers who have submitted the Single Declaration on income tax and social contributions due by individuals - Chapter I. Data on income earned, for income earned in 2019, regardless of the method of submission, without granting the bonuses provided in para. (1), may benefit from them, by submitting a rectifying declaration until June 30, 2020 inclusive, in compliance with the conditions provided in par. (1).

(7) If the payment of the annual fiscal obligations due for 2019 was made before the date of entry into force of this emergency ordinance or after this date, but not later than June 30, 2020 inclusive, it shall be taken into consideration for granting bonuses under the conditions provided in par. (1). For the amounts paid in addition to the fiscal payment obligations related to 2019, the provisions of art. 167 or 168, as the case may be, from Law no. 207/2015, with subsequent amendments and completions.

Art. III: Fiscal facilities applicable to the amounts representing prizes / incentives

(1) By derogation from the provisions of art. 139, 157 and 2204 of Law no. 227/2015, with subsequent amendments and completions, the amounts representing incentives / bonuses granted by the employer from the salary fund, for the period of emergency decreed according to the law to prevent the spread of the epidemic C OVID-19, to individuals who earn income from salaries based on of the individual employment contract, as a result of carrying out activities that involve direct contact with citizens and are subject to the risk of infection with SARS-CoV-2, are not included in the

monthly basis for calculating the social insurance contribution, social health insurance contribution , respectively of the insurance contribution for work, regulated in title V "Compulsory social contributions" of Law no. 227/2015, with subsequent amendments and completions.

(2) The natural persons benefiting from the amounts provided in par. (1), as well as the activities carried out by them that imply direct contact with the citizens are established by the decision of the employer where they carry out their activity. For the application of the fiscal regime established in par. (1) the employer's decision is a supporting document.

(3) The provisions of par. (1) shall apply for the amounts granted starting with the date of entry into force of this emergency ordinance, during the state of emergency decreed according to law, paid until June 30, 2020 inclusive.

#### Art. IV: Extension of deadlines

The term of May 25, 2020 provided in art. V of Government Ordinance no. 6/2020 for the amendment and completion of Law no. 227/2015 on the Fiscal Code, as well as for the regulation of some fiscal-budgetary measures is extended until June 30, 2020 inclusive.

#### Art. V: Granting of facilities for the payment of the annual building tax or the monthly building tax

(1) For the duration of the state of emergency decreed in 2020, in the case of taxpayers paying building tax / building tax according to art. 462 of Law no. 227/2015, with the subsequent amendments and completions, the local councils, respectively the General Council of the Municipality of Bucharest may adopt decisions until August 14, 2020 regarding:

a) reduction of the annual tax on buildings with a rate of up to 50%, for non-residential buildings, owned by natural or legal persons, used for their own economic activity or put into use by a lease, loan or other type of contract for carrying out economic activities to other natural or legal persons, as the case may be, if during the period for which the state of emergency was established, as a result of the effects of the SARS-CoV-2 coronavirus epidemic, the owners or users of the buildings were obliged by the law, to totally interrupt their economic activity or hold the certificate for emergency situations issued by the Ministry of Economy, Energy and Business Environment, which certifies the partial interruption of the economic activity;

b) exemption from the payment of the monthly tax on buildings due by concessionaires, tenants, holders of the right to administer or use a building the public or private property of the state or of the administrative-territorial units, as the case may be, if, during the period for which established the state of emergency due to the effects of the SARSCoV-2 coronavirus epidemic, the users of the buildings were obliged, according to the law, to completely interrupt their economic activity.

(2) In the situation when the competent local public administration authorities adopt decisions granting the reduction of the tax on non-residential buildings, in order to benefit from the provisions of par. (1) lit. a), the owners of the buildings have the obligation to submit, until September 15, 2020 inclusive, to the local fiscal body in whose territorial area of competence the building is a request for granting the reduction, accompanied by a declaration on their own responsibility.

(3) The owners who own non-residential buildings used for their own economic activity, in the declaration on their own responsibility provided in par. (2) shall mention either the total interruption of their own economic activity established according to the legal provisions, or the partial interruption of the economic activity. The owners who have partially interrupted their activity attach

to the request provided in par. (2) a copy of the certificate for emergency situations issued by the Ministry of Economy, Energy and Business Environment.

(4) In the case of owners who own non-residential buildings put into use for carrying out economic activities to other natural or legal persons, during the period in which the state of emergency was established, from the declaration on their own responsibility provided in par. (2) it must appear that they are simultaneously in the following situations:

a) have waived at least 50% of the right to collect the value of the rent, royalty or other form of use of the building, established according to the contractual provisions, for the period for which the state of emergency was established;

b) at least 50% of the total areas owned and affected by economic activities were not used, due to the fact that the holders of the right to use the respective buildings were obliged, according to the law, to interrupt totally and / or partially their economic activity.

(5) For the inclusion in the situation provided in par. (4) lit. b) the owners who own non-residential buildings verify if at least 50% of the total area owned and put into use for carrying out economic activities to other natural or legal persons is affected by the total and / or partial interruption of their activity on May 14, 2020 .

(6) The owners who own non-residential buildings put into use for carrying out economic activities to other natural or legal persons, at the request provided in par. (2) shall attach the declaration on their own responsibility from which results the cumulative classification in the situations provided in par. (4) lit. a) and b), accompanied by the statements on the users' own responsibility regarding the total interruption of their economic activity and / or by the certificates for situations of emergency issued by the Ministry of Economy, Energy and Business Environment in the case of users who have partially interrupted their economic activity, as the case may be.

(7) If the persons provided in par. (1) lit. a) have paid the annual building tax due for the year 2020, in full / in part, until the first payment term, they may request the refund, within the limitation period of the right to request the refund, in accordance with the provisions of Law no. 207/2015.

(8) In the situation when the competent local public administration authorities adopt decisions granting the exemption from the payment of the building tax, in order to benefit from the provisions of par. (1) lit. b), the concessionaires, tenants, holders of the right to administer or use a building public or private property of the state or of the administrative-territorial units, as the case may be, have the obligation to submit to the local fiscal body until September 15, 2020, inclusive in whose territorial area of competence the building is located, a request for an exemption, accompanied by a declaration on its own responsibility. In the declaration on their own responsibility, the taxpayers will mention the legal provisions according to which they had the obligation to totally interrupt their own activity, during the establishment of the state of emergency.

(9) If the persons provided in par. (1) lit. b) have paid the monthly tax on buildings due for the period in which the state of emergency was established, they may request the restitution, within the limitation period of the right to request the restitution, in accordance with the provisions of Law no. 207/2015, with subsequent amendments and completions.

(10) In the case of taxpayers who benefit from the provisions of par. (1) lit. a), the annual tax on buildings is calculated by applying the reduction rate and the bonus of up to 10% provided in art. 462 para. (2) of Law no. 227/2015, with subsequent amendments and completions, established for 2020

by decision of the local council, respectively of the General Council of the Municipality of Bucharest, on the annual tax due for the year 2020.

Art. VI: Granting facilities for the payment of the tax and the rent due for the occupation of the public domain

(1) Starting with the date of entry into force of this emergency ordinance and until August 31, 2020, the calculation, respectively the payment of the tax and rent due for the occupation of the public domain with billboards, as provided by Law no. 185/2013 on the location and authorization of advertising media, republished, in the case of existing concession, rental or joint venture contracts, shall be performed only for panels decorated with commercial advertising, in proportion to the period of time in which those panels were actually decorated .

(2) For the duration of the state of emergency decreed in 2020, the local councils, respectively the General Council of the Municipality of Bucharest may adopt decisions until August 14, 2020 regarding the exemption from paying the fee for temporary use of public places by users of areas that have were obliged, according to the law, to completely interrupt their economic activity or hold the emergency certificate issued by the Ministry of Economy, Energy and Environment business certificate certifying the partial cessation of economic activity.

(3) In the situation when the competent local public administration authorities adopt decisions granting the exemption from the payment of the tax for the temporary use of public places, in order to benefit from the provisions of par. (2), the users have the obligation to submit by September 15, 2020, inclusive, to the local fiscal body in whose territorial area of competence the area of the request for granting the exemption is located, accompanied by a declaration on their own responsibility together with supporting documents, as appropriate.

Art. VII: The entry into force of the provisions of art. I and transitional provisions

(1) By derogation from the provisions of art. 4 of Law no. 227/2015, with subsequent amendments and completions, the provisions of art. It applies as follows:

- a) points 1-3, 8 and 9, starting with January 1, 2021;
- b) points 4-7, starting with the month following the entry into force of this emergency ordinance;
- c) point 10, starting with the date of entry into force of this emergency ordinance.

(2) The applications for registration for VAT purposes according to art. 316 para. (1) of Law no. 227/2015, with the subsequent amendments and completions, submitted and unresolved until the date of entry into force of this emergency ordinance, shall be resolved without being the subject of analysis of the criteria for assessing the fiscal risk.

Chapter II: Cancellation of ancillary obligations

Art. VIII: Scope of application

1. This Chapter applies to all categories of debtors, such as natural or legal persons, regardless of the form of ownership, associations and other entities without legal personality, natural persons who carry out economic activities independently or exercise free professions, units administrative-territorial or administrative-territorial subdivisions of Bucharest or public institutions.

(2) For the purposes of this Chapter, the main outstanding budgetary obligations as at 31 March 2020 include:

a) budgetary obligations for which the due date or payment term has been fulfilled until March 31, 2020 inclusive, as well as the main fiscal obligations due in the period between the date of entry into force of the Government Emergency Ordinance no. 29/2020 on some economic and fiscal-budgetary measures and the date of March 31, 2020 inclusive;

b) the differences of main budgetary obligations established by taxation decisions communicated until March 31, 2020 inclusive, even if for them the payment term provided in art. 156 para. (1) of Law no. 207/2015 on the Fiscal Procedure Code, with subsequent amendments and completions, as well as the differences of main budgetary obligations related to fiscal periods until March 31, 2020 inclusive, established by the central fiscal body by tax decision issued and communicated until the entry into force of this emergency ordinance, as a result of a tax inspection or verification of the personal tax situation;

c) the main budgetary obligations related to the fiscal periods up to and including March 31, 2020, established by a tax decision issued ex officio by the fiscal body or by a tax return submitted late by the taxpayer, between April 1, 2020 and the date submitting the application for cancellation of accessories including;

d) other individualized payment obligations in enforceable titles issued according to the law and existing in the records of the fiscal body for recovery on March 31, 2020 inclusive, as well as the main budgetary obligations established by bodies other than fiscal bodies, related to fiscal periods up to of March 31, 2020, sent for recovery to the tax authorities in the period between April 1, 2020 and the date of submission of the application for cancellation of the accessories inclusive.

(3) The outstanding payment obligations as of March 31, 2020, including:

a) the budgetary obligations for which payment facilities have been granted and are in progress, according to the law, on March 31, 2020 inclusive;

b) the payment obligations established in administrative acts whose execution is suspended in accordance with the law on March 31, 2020 inclusive.

(4) The payment obligations which, at this date, are in any of the situations provided in par. (3), and after this date, but not later than December 15, 2020 inclusive, the payment facility loses its validity or, as the case may be, ceases to suspend the execution of the fiscal administrative act.

(5) For the obligations provided in par. (3) lit. b), the debtors may waive the effects of the suspension of the fiscal administrative act in order to benefit from the cancellation of the interests, penalties and all accessories. In this case, the debtors must submit a request to waive the effects of the suspension of the fiscal administrative act until the date of submission of the request for cancellation of the accessories inclusive.

(6) The accessories related to some main budgetary obligations representing state aid to be recovered or funds to be due to the budget of the European Union is not postponed and is not canceled, if the institution or public authority that sent to the fiscal body the executory title in order to recover must transfer to the budget of the European Union, according to the law, the respective accessories.

7. The provisions of this Chapter shall apply mutatis mutandis to:

a) the customs bodies for the customs receivables. In this sense, the decision to regularize the situation regarding the additional obligations established by the customs control is assimilated to the taxation decision issued by the fiscal inspection bodies;

b) the central fiscal bodies for the budgetary obligations established by the economic-financial inspection bodies, through obligatory dispositions and minutes.

Art. IX: Cancellation of the accessories related to the main outstanding budgetary obligations as of March 31, 2020

Interest, penalties and any accessories related to the main budgetary obligations, outstanding as of March 31, 2020 inclusive, shall be canceled if the following conditions are cumulatively met:

a) all the main budgetary obligations outstanding on March 31, 2020 inclusive, administered by the central fiscal body, shall be extinguished by any means provided by art. 22 of Law no. 207/2015, with subsequent amendments and completions, until the date of submission of the application for cancellation of accessories inclusive;

b) are extinguished by any means provided by art. 22 of Law no. 207/2015, with subsequent amendments and completions, until the date of submission of the request for cancellation of accessories including all main budgetary obligations and accessories administered by the central fiscal body with payment deadlines between April 1, 2020 and the date of submission of the request for cancellation of accessories including;

c) the debtor to have submitted all the fiscal declarations, according to the fiscal vector, until the date of submitting the request for cancellation of the accessories inclusive. This condition is also considered fulfilled if, for the periods in which no fiscal declarations were submitted, the fiscal obligations were established, by decision, by the central fiscal body;

d) the debtor submits the request for cancellation of the accessories after the proper fulfillment of the conditions provided in let. a) -c), but not later than December 15, 2020 inclusive, under the sanction of forfeiture.

Art. X: Cancellation of the accessories related to the budgetary obligations additionally declared by the debtors by amending declaration

(1) The interests, penalties and all accessories related to the differences of main budgetary obligations additionally declared by the debtors by amending declaration correcting the main budgetary obligations with maturities prior to March 31, 2020 inclusive, administered by the central fiscal body, shall be canceled if they are fulfilled. cumulatively the following conditions:

a) the amending declaration is submitted starting with April 1, 2020 until the date of submitting the request for cancellation of the accessories inclusive;

b) all the main budgetary obligations individualized in the amending declaration shall be extinguished by any means provided by art. 22 of Law no. 207/2015, with subsequent amendments and completions, until the date of submission of the application for cancellation of accessories inclusive;

c) the conditions provided in art. IX lit. b) -d).

(2) The provisions of par. (1) are also applicable in case of correction of the errors from the value added tax returns made according to the legal regulations in force.

Art. XI: Cancellation of the accessories related to the main budgetary obligations with maturities prior to March 31, 2020 and extinguished until this date



Interest, penalties and all accessories related to the main budgetary obligations with maturities prior to March 31, 2020 inclusive and extinguished until this date shall be canceled if the conditions provided in art. IX lit. b) -d).

Art. XII: Cancellation of the accessories related to the main budgetary obligations with maturities prior to March 31, 2020 individualized in taxation decisions

(1) Interest, penalties and all accessories related to the main budgetary obligations administered by the central fiscal body with maturities prior to March 31, 2020 inclusive and individualized in taxation decisions issued as a result of a tax inspection or verification of the personal tax situation in progress on the date of entry in force of this emergency ordinance shall be annulled if the following conditions are cumulatively met:

a) all the differences of main budgetary obligations individualized in the taxation decision are extinguished by any modality provided by art. 22 of Law no. 207/2015, with subsequent amendments and completions, until the payment term provided in art. 156 para. (1) of the same law;

b) the request for cancellation of the accessories is submitted within 90 days from the communication of the taxation decision, under the sanction of forfeiture.

(2) For the purposes of this chapter, by fiscal inspection or verification of the personal fiscal situation in progress on the date of entry into force of this emergency ordinance is meant that inspection or verification for which the taxable person was not notified until the date of entry into force of this emergency ordinance.

(3) By derogation from art. 105 para. (8) of Law no. 207/2015, with the subsequent amendments and completions, in the situation of fiscal inspections to be started after the date of entry into force of this emergency ordinance, in order to grant the cancellation provided in art. X, the fiscal bodies take into account the rectifying declarations submitted by the debtors within 10 days from the date of entry into force of this emergency ordinance.

Art. XIII: Request for cancellation of the accessories related to the outstanding budgetary obligations

(1) The debtors who intend to benefit from the cancellation of the accessory budgetary obligations according to the present chapter may notify the central fiscal body regarding their intention, until the latest at the date of submitting the request for cancellation of the accessories provided in art. IX lit. d).

(2) After receiving the notification provided in par. (1), the central fiscal body verifies whether the debtor has fulfilled its declaratory obligations according to the fiscal vector until the date of submission of the notification, performs the extinguishments, compensations and any other operations necessary to establish with certainty the budgetary obligations art. IX-XII. If it is found that the debtor has not fulfilled his declaratory obligations, the fiscal body guides him according to art. 7 of Law no. 207/2015, with subsequent amendments and completions.

(3) Within maximum 5 working days from the date of submission of the notification, the central fiscal body issues ex officio the fiscal attestation certificate, which it communicates to the debtor.

(4) The fiscal body has the obligation to clarify with the debtor the eventual discrepancies regarding the budgetary obligations that constitute a condition for granting the fiscal facility or of those that can be canceled, according to art. IX-XII.

(5) For the debtors who have notified the fiscal body according to par. (1):

a) interest, penalties and all accessories, which may be subject to cancellation, shall be deferred for payment in order to cancel. In this case, the central fiscal body issues a decision to defer the payment of interest, penalties and all accessories;

b) the forced execution procedure does not start or is suspended, as the case may be, for the ancillary obligations postponed for payment according to let. a);

c) the ancillary obligations postponed for payment according to let. a) shall not be extinguished until the date of settlement of the request for cancellation of the accessories or until December 15, 2020 inclusive, if the debtor does not submit a request for cancellation of the accessories.

(6) The provisions of par. (5) are also applicable for the period between the date of submitting the request for cancellation of the accessories and the date of issuing the decision to settle the request according to art. XV alin. (1).

(7) The decision to defer the payment of interest, penalties and all accessories loses its validity in any of the following situations:

a) on the date of issuing the decision to cancel the accessories or the decision to reject the request to cancel the accessories, as the case may be;

b) on December 15, 2020 inclusive, if the debtor does not submit a request for cancellation of the accessories.

(8) For the debtors who have not notified the fiscal body according to par. (1), the interests, penalties and all accessories that may be canceled according to this chapter and which were extinguished after the date of entry into force of this emergency ordinance shall be reimbursed according to Law no. 207/2015, with subsequent amendments and completions.

Art. XIV: Effects regarding the enforcement measures imposed by the central fiscal body

(1) By derogation from the provisions of art. 236 of Law no. 207/2015, with subsequent amendments and completions, until December 15, 2020 inclusive, the debtors who have notified the fiscal body according to art. XIII and have ordered measures of forced execution by seizure on the date of entry into force of this emergency ordinance, by the tax enforcement body, on cash, may make the payment of amounts entered in the addresses of establishment of seizure of amounts not available, other than those representing payment obligations that are subject to deferment of payment in order to cancel according to art. XIII alin. (5) lit. a).

(2) The provisions of par. (1) are also applicable for foreclosure measures, ordered, according to the law, between the date of entry into force of this emergency ordinance and the date of December 15, 2020 inclusive.

Art. XV: Request for cancellation of accessories

(1) The request for cancellation of the accessories, submitted according to this chapter, shall be solved by a decision to cancel the accessories or, as the case may be, a decision to reject the request to cancel the accessories.

(2) A debtor may benefit from the cancellation of the accessories according to the present chapter in any of the situations provided in art. IX-XII, independently or cumulatively, if the conditions for granting the cancellation are met.

Art. XVI: Cancellation of accessories in the case of debtors who benefit from payment rescheduling

(1) The debtors who at the date of entry into force of this emergency ordinance benefit from the payment rescheduling of the fiscal obligations according to Law no. 207/2015, with subsequent amendments and completions, as well as those who obtain the rescheduling in the period between the date of entry into force of this emergency ordinance and the date of December 15 2020 inclusive, may benefit from the cancellation of interest, penalties and all accessories under the conditions of art. X-XII.

(2) The debtors who at the date of entry into force of this emergency ordinance benefit from the payment rescheduling of the fiscal obligations according to Law no. 207/2015, with subsequent amendments and completions, as well as those who obtain the rescheduling in the period between the date of entry into force of this emergency ordinance and the date of December 15 2020 inclusive, may benefit, based on the request for cancellation of interest, penalties and all accessories, submitted until December 15, 2020 inclusive, from the cancellation of interest, penalties and all accessories, if the payment rescheduling is completed by the date of submission of the application cancellation of accessories including. In this case, the accessories included in the installment installments with payment terms after the date of entry into force of this emergency ordinance paid together with the payment of the installment installment shall be reimbursed according to Law no. 207/2015, with subsequent amendments and completions. In the situation in that the ongoing payment schedule includes only ancillary payment obligations, the debtors may benefit from the cancellation of the remaining payment accessories from the granted payment facility, without paying them, following that, based on the request for cancellation of accessories, the tax authority will issue the decision to cancel the accessories, as well as the decision to complete the payment rescheduling.

Art. XVII: Cancellation of accessories in case of outstanding budget obligations as of March 31, 2020 due to local budgets

(1) In case of outstanding budgetary obligations on March 31, 2020 inclusive, due to local budgets, the provisions of this chapter shall be applied by the administrative-territorial units, optionally, provided that the application of these provisions is established by decision of the local council.

(2) By the decision provided in par. (1) the local council also approves the procedure for granting the cancellation of accessories.

Art. XVIII: Cancellation of accessories in case of outstanding budget obligations as of March 31, 2020 administered by other public institutions or authorities

The provisions of this chapter are also applicable in the case of budgetary obligations administered by other institutions or public authorities. In this case, the request for cancellation of the accessories shall be submitted and resolved by the institution or public authority that manages the respective budgetary obligations.

Art. XIX: Cancellation of accessories in the case of debtors who have requests for repayment

Debtors who, on December 15, 2020 inclusive, have pending repayment requests for which, after this date, the tax authority rejects the refund in whole or in part, benefit from the cancellation of ancillary budgetary obligations under this chapter, if they pay the budgetary obligations on which the cancellation depends, not extinguished by compensation with the amounts individualized in the request for reimbursement, within 30 days from the date of communication of the decision rejecting the reimbursement.

Art. XX: Maintaining the validity of the fiscal facility representing the cancellation of the accessories

The fiscal facility representing the cancellation of the accessories provided by this chapter maintains its validity also in the following cases:

- a) in case of annulment of the fiscal administrative act in the procedure of solving the appeal even if it was ordered the issuance of a new fiscal administrative act;
- b) in case after the issuance of the fiscal attestation certificate according to art. XIII, the fiscal body finds the existence of some budgetary obligations that were not included in the fiscal attestation certificate.

Art. XXI: Possibility to appeal

Against the fiscal administrative acts issued according to the present chapter, an appeal can be formulated according to art. 268-281 of Law no. 207/2015, with subsequent amendments and completions.

Art. XXII: Normative acts of application

(1) The procedure for applying this chapter shall be approved by order of the Minister of Public Finance, at the proposal of the President of the National Agency for Fiscal Administration, in case of budgetary obligations administered by the central fiscal body, within 30 days from the date of entry into force of this emergency ordinance.

(2) In case of budgetary obligations administered by other public institutions or authorities, except for the administrative-territorial units and administrative-territorial subdivisions of Bucharest, the application procedure of this chapter shall be approved by the head of the institution or public authority, with the approval of the Ministry of Public Finance, within 30 days from the date of entry into force of this emergency ordinance.