



MODIFICĂRI ADUSE CODULUI FISCAL ȘI LEGII PRIVIND DIMINUAREA RISIPEI ALIMENTARE

Pe data de 15.07.2020 a fost publicată în Monitorul Oficial nr. 623 Legea nr. 131 pentru completarea Legii nr. 227/2015 privind Codul Fiscal și pentru modificarea Legii nr. 217/2016 privind diminuarea risipei alimentare.

- Transferul de alimente destinate consumului uman, aflate în apropierea termenului de expirare, nu constituie livrare de bunuri în sensul legislației TVA, sub rezerva efectuării transferului prin donare;
- Donarea se efectuează oricând în ultimele 10 zile de valabilitate a alimentelor și numai către operatorii receptori care desfășoară activități înregistrate/autorizate sanitar-veterinar;
- În termen de 30 de zile de la publicarea prezentei legi, Normele metodologice de aplicare a Legii nr. 217/2016 și Normele metodologice de aplicare a Legii nr. 227/2015 vor suferi modificări.

AMENDMENTS REGARDING THE FISCAL CODE AND THE LAW REGARDING THE REDUCTION OF FOOD WASTE

Law no. 131 for completing the Law no. 227/2015 regarding the Fiscal Code and for amending the Law no. 217/2016 regarding the reduction of food waste has been published in the Official Gazette no. 623/15.07.2020.

- The transfer of edibles for human consumption that are close to their expiry date, does not constitute a supply of goods in the sense of VAT legislation, subject to the transfer being performed as a donation;
- The transfer must be performed only to receiving operators who carry out registered / authorized sanitary-veterinary activities, any time during the last 10 days leading to the expiry date;
- Within 30 days from the publication of the present law, the Methodological Norms for the application of Law no. 217/2016 and the Methodological Norms for the application of Law no. 227/2015 will undergoes changes.

Tax Alert contains a selection of the latest major issues occurred in the Romanian legislative framework, it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect.

Should you require any information related to the foregoing, please do not hesitate to contact us.

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