

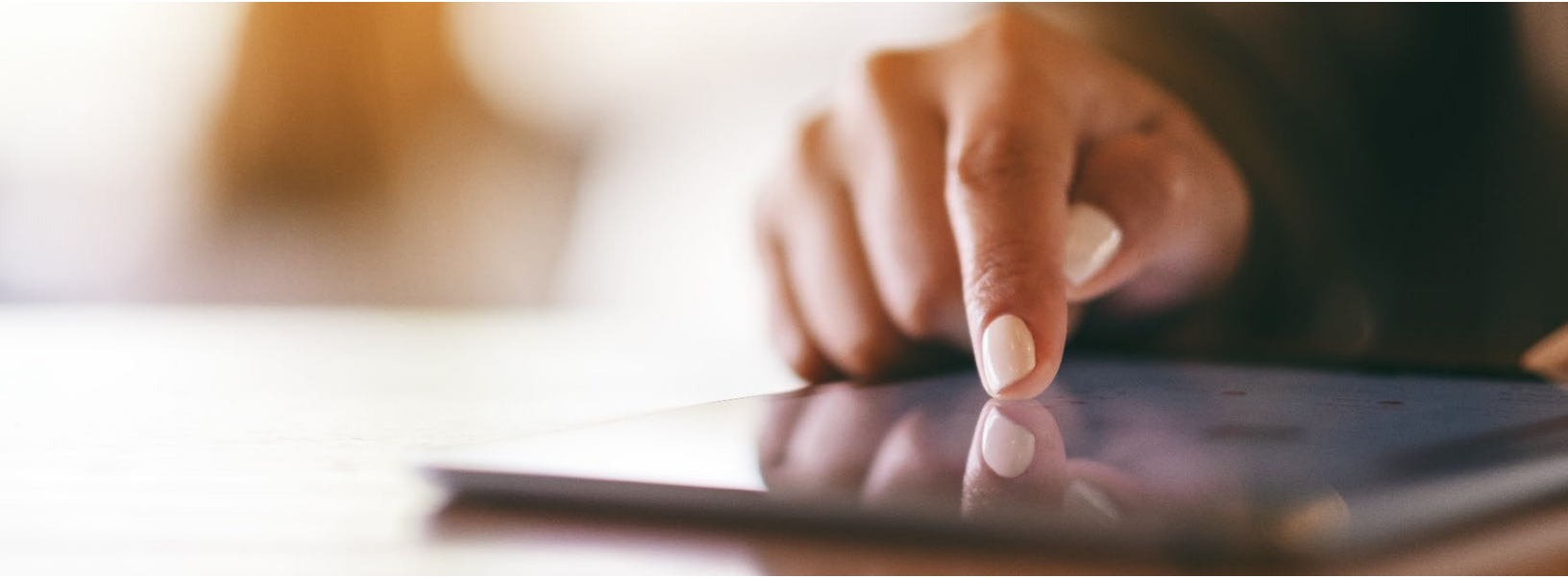
Tax Alert

Procedures for cancelling of tax obligations related to allowances received during delegations and secondments

May 2022

English and Romanian

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Order on the procedures for the cancellation of tax liabilities relating to allowances received during the period of delegations/detachments as well as other amounts of the same nature

The Order no. 1.000 of NAFA President for the approval of the procedures for the cancellation of tax obligations subject to the provisions of Article I of Law no. 72/2022 has been published on the Official Gazette no. 517 / 26.05.2022

Following the recent legislative changes concerning allowances granted ([see here](#)) the President of the National Tax Administration Agency issued the procedures for cancellation of tax obligations.

Main provisions:

- The order establishes the competencies of the tax inspection structure regarding the preparation of the tax liabilities` list, subject to cancellation and subsequent transmission to the specialized department.
- Prior to issuing the cancellation decision, the specialized department draws up a report approving the cancellation of tax obligations.
- The order sets-up the manner of cancelling / deduction of tax liabilities from the tax records depending on whether the tax decisions were communicated to the taxpayer.
- The order regulates the content of the tax liabilities`s list and cancellation decision.

Date entering into force: 26 May 2022

Ordinul privind procedura de anulare a obligațiilor fiscale privind indemnizațiile primite pe perioada delegărilor/detașărilor precum și a altor sume de aceeași natură

În Monitorul Oficial nr. 517 / 26.05.2022 a fost publicat Ordinul nr. 1.000 al Președintelui ANAF privind aprobarea procedurilor de anulare a obligațiilor fiscale ce fac obiectul prevederilor art. I din Legea nr. 72/2022 pentru anularea unor obligații fiscale și pentru modificarea unor acte normative

Urmare recentelor modificări legislative privind indemnizațiilor acordate ([vizualizați aici](#)) președintele Agenției Naționale de Administrare Fiscală a emis procedurile de anulare a obligațiilor fiscale.

Principalele prevederi:

- Ordinul stabilește competențele structurii de inspecție fiscală în vederea întocmirii listei obligațiilor fiscale, care fac obiectul anulării și transmiterii ulterioară a acesteia către compartimentului de specialitate.
- Anterior emiterii deciziei de anulare, compartimentul de specialitate întocmește un referat de aprobare a anulării obligațiilor fiscale.
- Ordinul reglementează maniera de anulare / scădere din evidențele fiscale a obligațiilor fiscale în funcție de comunicarea deciziilor de impunere către contribuabil.
- Se reglementează conținutul listei obligațiilor fiscale și a deciziei de anulare.

Data intrării în vigoare : 26 Mai 2022

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