

Tax Alert

Tax amnesty concerning gift vouchers granted by companies to the employees of business partners

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English and Romanian

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Tax amnesty regarding gift vouchers offered by companies to employees of business partners

Law no. 43 regarding the cancellation of certain tax obligations was published in the Official Gazette no. 163/ 24.02.2023.

The law provides for the settlement of taxpayers who granted gift vouchers to employees of business partners.

The main provisions are as follows:

- Cancellation of the main liabilities and related accessory established by the tax authority through a tax decision due to the reclassification from the category of income from other sources to the category of income from salaries of the income from gift vouchers obtained by individuals from other persons than their employers up to 31.12.2020. The measure also applies to gift vouchers granted by the income payer to the employer of individuals for distribution to the employer's employees on behalf of the income payer;
- In the framework of tax audits covering periods up to and including 31.12.2020, gift vouchers received by individuals from other persons than the employer will be treated as income from other sources. Such income is only subject to income tax and will not be taxed similarly to salary income;
- This amnesty applies:
 - Ex officio, for taxpayers who have received a tax assessment decision and still have not paid the additional amounts set by the tax authority;
 - On request, in the case of taxpayers who have received a tax assessment decision and have made payments for the additional amounts established. In this case, the limitation period for claiming the refund is 5 years from 27.02.2023.
- Details of the implementation procedure, as well as the modalities of reimbursement of the amounts foreseen shall be approved by order of the President of the National Agency for Fiscal Administration, which shall be issued within 30 days from the date of entry into force of this law.

Date entering into force: 27 February 2023

Amnistia fiscală privind tichetele cadou acordate de societăți către angajații partenerilor de afaceri

În Monitorul Oficial nr. 163/ 24.02.2023 a fost publicată **Legea nr. 43 pentru anularea unor obligații fiscale.**

Legea prevede soluționarea problemelor contribuabililor care au acordat tichete cadou către angajații partenerilor de afaceri.

Legea prevede următoarele:

- Anularea obligațiilor fiscale principale și accesorii, stabilite de organul fiscal prin decizie de impunere pe fondul reîncadrării veniturilor din alte surse în categoria veniturilor din salarii a veniturilor din tichete cadou obținute de către persoane fizice de la alte persoane decât angajatorii lor până la 31.12.2020 inclusiv. Măsura se aplică și pentru tichetele cadou acordate de plătitorul pe venit către angajatorul persoanelor fizice pentru a le distribui angajaților acestuia în numele său;
- În cadrul acțiunilor de inspecție ce acoperă perioade până la 31.12.2020 inclusiv, pentru tichetele cadou primite de persoane fizice de la alte persoane decât angajatorul, aceste sume vor fi considerate venituri din alte surse. Astfel de venituri sunt subiect doar de impozit pe venit și nu vor fi impozitate similar cu veniturile salariale.
- Prezenta amnistie se aplică:
 - Din oficiu, în cazul contribuabililor care au primit decizie de impunere și încă nu au achitat sumele suplimentare stabilite de organul fiscal;
 - La cerere, în cazul contribuabililor care au primit decizie de impunere și au realizat plăți pentru sumele stabilite suplimentar. În acest caz, termenul de prescripție pentru solicitarea restituirii este de 5 ani de la data de 27.02.2023.
- Detalii cu privire la procedura de implementare, precum și modalitățile de restituire a sumelor prevăzute se aprobă prin ordin al președintelui ANAF, ce se emite în termen de 30 de zile de la data intrării în vigoare a prezentei legi.

Data intrării în vigoare: 27 februarie 2023

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