

TAX HOT TOPICS

3 February 2020

Government Ordinance for the extension of some deadlines and setting new provisions published in the Official Gazette no. 72/31.01.2020

- ❖ Through Government Ordinance no. 6/2020, for 2020, the following deadlines are extended:
 - ❖ The deadline of 15 March inclusively set for the submission of the *Sole Tax Return regarding personal income tax and social security contributions due by individuals* is extended until **25 May 2020 inclusively**.
 - ❖ The deadline of 15 March inclusively set for the submission of form 230 “Request regarding the destination of the amount representing 2% or 3.5% of the annual tax on salaries and pensions income” is extended until **25 May 2020 inclusively**.
 - ❖ The deadline of 15 March inclusively set for the payment of the personal income tax and mandatory social contributions due by individuals is extended until **25 May 2020 inclusively**.
- ❖ Through Government Ordinance no. 6/2020, new provisions are set regarding the restructuring procedure of outstanding budgetary obligations according to Ordinance no. 6/2019 for establishing tax facilities, as follows:
 - ❖ The deadline for submitting the restructuring intention was modified, for the period **1 February – 31 March 2020**.
 - ❖ The deadline of 8 February inclusively set for the submission of the restructuring request was extended until **31 July 2020 inclusively**.
 - ❖ In addition, it is removed the threshold of 1 mil. RON for applying the provisions for the restructuring of outstanding tax obligations, according to Chapter I of the Government Ordinance no. 6/2019.

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For additional details regarding the above, you can contact any member of the Taxhouse team or you can send us an e-mail at office@taxhouse.ro.