

TAX HOT TOPICS

05.04.2021

Legea nr. 55/2021 privind modificarea si completarea Legii nr. 241/2005 pentru prevenirea si combaterea evaziunii fiscale

Monitorul Oficial nr. 332 din 1 aprilie 2021

Principalele modificari aduse prin prezenta Lege se refera la **infractiunile de evaziune fiscala prevazute la art. 8 si 9 din Legea nr. 241/2005** pentru prevenirea si combaterea evaziunii fiscale (*i.e. stabilirea cu rea-credinta de catre contribuabil a impozitelor, taxelor sau contributiilor, avand ca rezultat obtinerea, fara drept, a unor sume de bani cu titlu de rambursari sau restituirii de la bugetul general consolidat; ascunderea bunului ori a sursei impozabile sau taxabile; omisiunea, in tot sau in parte, a evidentierii, in actele contabile ori in alte documente legale, a operatiunilor comerciale efectuate sau a veniturilor realizate; evidentierea, in actele contabile sau in alte documente legale, a cheltuielilor care nu au la baza operatiuni reale ori evidentierea altor operatiuni fictive etc.*) si prevad urmatoarele:

- ❖ In cazul savarsirii infractiunilor de evaziune fiscala mentionate anterior, daca prejudiciul nu depaseste 100.000 EURO si este acoperit integral in cursul urmaririi penale sau al judecatii, se poate aplica pedeapsa cu amenda. Daca prejudiciul recuperat in aceleasi conditii este de pana la 50.000 EURO, se aplica pedeapsa cu amenda.
- ❖ Daca in cursul urmaririi penale sau in cursul judecatii pana la pronuntarea unei hotarari judecatoresti definitive, prejudiciul produs,

Law no. 55/2021 regarding the amendment and completion of Law no. 241/2005 for preventing and combating tax fraud

Official Gazette no. 332 of 1 April 2021

The main amendments introduced by the Law are related to the **tax fraud offenses provided in art. 8 and 9 of Law no. 241/2005** for preventing and combating tax fraud (*i.e. the deliberate establishment by the taxpayer (with bad faith), of taxes or contributions, with the purpose of obtaining, without right, amounts as reimbursements or refunds from the general consolidated budget; hiding the good or taxable source; omission, in whole or in part, of registering in the accounting documents or in other legal documents, of the commercial operations performed or of the revenues obtained; registering, in the accounting documents or in other legal documents, of expenses that are not based on real operations or registering other fictitious operations etc.*) and provide the following:

- ❖ In case of the tax fraud offences mentioned above, if the prejudice does not exceed EUR 100,000 and is paid in full during the prosecution or litigation, a fine may be applied. If the prejudice recovered in the same conditions is up to EUR 50,000, a fine will be applied.
- ❖ During the prosecution or the litigation phase until a final court decision is pronounced, if the prejudice, increased by 20% of the calculation basis, to which the

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majorat cu 20% din baza de calcul, la care se adauga dobanzile si penalitatile, este acoperit integral, fapta nu se mai pedepseste.

interest and penalties are added, is paid in full, the offence is no longer subject to punishment.

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Pentru detalii puteti contacta orice membru al echipei Taxhouse sau ne puteti transmite un mesaj pe adresa de e-mail office@taxhouse.ro.

For details you can contact any member of TaxHouse team or you can send us a message at the email address office@taxhouse.ro