

# 2021

## Future controls regarding the connection of fiscal electronic cash registers & Procedure for cancellation of ancillary obligations



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## Future controls regarding the connection of fiscal electronic cash registers & Procedure for cancellation of ancillary obligations

### **Amendments presented in brief:**

On October 1<sup>st</sup>, 2021, NAFA issued a press release announcing that, in the next period, several actions will be taken in order to check the fulfilment of the obligation to remotely connect the fiscal electronic cash registers for transmission of fiscal data, in case of economic operators whose connection deadline has expired.



Separately, we inform you that on October 1<sup>st</sup>, 2021, in the Official Gazette no. 938, Order no. 198 of September 8<sup>th</sup>, 2021 for the approval of the Procedure for cancellation of ancillary payment obligations through which the Procedure for deferred payment, respectively cancellation of ancillary payment obligations for budgetary obligations administered by the Authority for the Management of State Assets is approved.



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## Amendments explained in more detail:

### Key words:

- Economic operators obliged to use fiscal electronic cash registers
- Deadline of connection of fiscal electronic cash registers
- Submitting an affidavit for certain categories of economic operators
- Sanctions for non-compliance with the obligation to remotely connect fiscal

### Future controls performed in order to verify compliance with the obligation to remotely connect fiscal electronic cash registers

- ❖ We remind you that economic operators who collect, fully or partially, in cash or through the use of credit / debit cards or cash substitutes, the value of retail goods delivered, as well as of services provided directly to the population are required to use fiscal electronic cash registers.
- ❖ The deadlines for connecting the fiscal electronic cash registers for transmission of fiscal data are established by categories of taxpayers, starting with 31.03.2021 as follows:
  - until 30.06.2021 was the deadline for large taxpayers;
  - **until 30.11.2021, for medium and small taxpayers;**
  - economic operators that purchase fiscal electronic cash registers after 01.12.2021, on the date of installation of the fiscal electronic cash register.
- ❖ The authorities draw the attention of small and medium taxpayers on the short term they have for fulfilling their obligation to connect the fiscal electronic cash registers to the national computer system of NAFA for surveillance and monitoring of fiscal data (i.e., less than 60 days).
- ❖ The authorities also mention that economic operators using fiscal electronic cash registers installed in areas not served by electronic communications networks have the obligation to complete and submit an affidavit through form F4110, at the same deadlines mentioned above, depending on the category of taxpayers.



electronic cash registers

- ❖ The authorities recall that the non-observance of the obligation to ensure the remote connection of fiscal electronic cash registers constitutes contravention and is sanctioned with a fine ranging between **8,000** and **10,000 lei**.

**Key words:**

- Financial liabilities administered by the Authority for the Management of State Assets
- Facilities for the payment of budgetary obligations

### **Approval of the Procedure for cancellation of ancillary payment obligations**

- ❖ This procedure applies for the financial liabilities administered by the Authority for the Management of State Assets (AMSA), namely:

- outstanding tax receivables, existing in the accounting records of the National Health Insurance House (NHIH), for which the creditor holds legally established receivables or enforceable titles, taken over by AMSA, such as employer contributions, employer interest, employer penalties, employees' contribution, employees interest, employees penalties, withholding at source penalties.

*The ancillary obligations administered by AMSA are in this case represented by: employer interest, employer penalties, employees interests, employees penalties, withholding at source penalties.*

- the obligations resulting from the enforceable titles represented by court decisions.

*The ancillary obligations administered by AMSA are in this case represented by: the equivalent value of the update with the inflation index.*

- ❖ The debtors that can benefit from the facilities provided in this procedure are the debtors, legal persons or natural persons, which as at March 31<sup>st</sup>, 2020 inclusive have outstanding main budgetary obligations administered by AMSA.
- ❖ The facilities for the payment of budgetary obligations (payment deferral of ancillary obligations and their cancellation) are granted by AMSA.



### How we may help you:

NOA Tax Advisors team supports companies by providing advice and guidance in various cases on the new legislative changes as mentioned above, as well as in all situations encountered from a tax point of view.

NOA Tax Advisors team is at your disposal for more details regarding those presented in this summary of legislative news.

Best regards,  
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