



In this issue:

I. The authorities have implemented certain tax measures in order to help the taxpayers get through the problems caused by the COVID-19 pandemic

On May 14, 2020, the authorities have published Emergency Ordinance no. 69/2020 for the amendment and completion of Law no. 227/2015 regarding the Tax code and for the institution of certain tax measures (“GEO 69/2020” or “the Ordinance”) in the Official Gazette no. 393/14.05.2020.

Amongst the most relevant aspects, GEO 69/2020 implements the following measures:

- **Granting tax benefits** for annual income tax, social insurance contribution and health insurance contribution due by individuals;
- **Extending the deadline for submitting the Unique Form** on income tax and social contributions due by individuals, the deadline for submitting Form 230, as well as the deadline for payment of the income tax and mandatory social contributions due by individuals **until June 30, 2020 (inclusively)**;
- **Introduction of certain tax facilities for the stimulus packages/bonuses granted by employers during the state of emergency period** to employees whose activity implies direct contact with citizens and who are subjected to a risk of infection with SARS-CoV-2;
- **Granting tax benefits regarding the annual building tax and the monthly building tax;**
- **Annulment of certain ancillary liabilities.**

Furthermore, on May 15th, the Law no. 54/2020 for the approval of the Government Emergency Ordinance no. 33/2020 in regards to certain fiscal measures and the amendment of certain normative acts was published in the Official Gazette no. 396/ 15.05.2020.

II. The authorities have extended certain measures for social protection, have issued norms for the regulation of the right to stay in Romania for foreign individuals, starting with May 15, 2020, in the context of the epidemiological situation determined by the spread of the SARS-CoV-2 coronavirus.

On May 14, 2020, the authorities have published in the Official Gazette no. 394/14.05.2020 a normative act, which among other aspects regulates certain measures for social protection.

Afterwards, on May 19, 2020, the authorities have published in the Official Gazette no. 416/19.05.2020 multiple normative acts with effects in the field of social protection. The references to these legislative acts can be found at the end of this bulletin.

Amongst the most relevant aspects, regulated by these legislative acts, we mention the following:

- **Amendments brought to Law no. 19/2020 regarding the awarding of free days to parents for the supervision of children in the situation of temporary closure of educational units (“Law 19/2020”)**
- **Amendments brought to the awarding of the rights granted by the Government’s Emergency Ordinance no. 111/2010 regarding the parental leave and child rearing indemnity (“GEO 111/2010”) in the context generated by the SARS-CoV-2 coronavirus;**
- **Extending the period during which the technical unemployment indemnity is granted for employees whose employment contract was suspended at the initiative of the employer during the state of emergency, as a result of the SARS-CoV-2 coronavirus spread, as well as for other professionals and athletes;**
- **A measure allowing employers the possibility to grant meal tickets to employees whose employment agreements have been suspended at the initiative of their employer in the event of temporary interruption in activity;**

Separately from the previously mentioned measures, the authorities have regulated, through OUG 70/2020 the right to stay in Romania for foreign individuals based on entry visas.

III. The authorities have instituted new measures for the prevention and control of infections, applicable during the state of alert

On May 18, 2020, the authorities have published Government Decision no. 394/2020 regarding the declaration of state of alert and the measures applicable throughout its duration for the prevention and the combating of the effects of the COVID-19 pandemic („GD 394/2020”). One of the effects of the publication of GD 394/2020 is that a previous Decision of the National Council for Emergency Situations stops being applicable. Additionally, certain provisions of this normative act, which was applicable between May 15 and May 18, 2020 are included in GD 394/2020.

Amongst the most important measures for the prevention and control of infections, implemented by GD 394/2020 and applicable for the duration of the alert state, we mention the following measures that generate effects for the persons who wish to enter Romania:

- **An entry interdiction on the territory of Romania, through the state borders entry points, for foreign citizens and stateless individuals, with the exception of certain categories of persons (e.g., family members of Romanian citizens or of European union citizens with their residence in Romania, individuals who are in possession of long term visas/ residency permits, etc.) expressly mentioned by GD 394/2020;**
- **The measure of suspending flights and road transports for persons towards Romania and from Romania for certain countries (e.g., France, Germany, Spain, Italy, USA, etc.), with the exception of the cases expressly mentioned by GD 394/2020.**

I. The authorities have implemented certain tax measures in order to help the taxpayers get through the problems caused by the COVID-19 pandemic

1. Amendments from an income tax and social security perspective

a) Extension up to June 30, 2020 inclusive for the following legal deadlines:

- Submission of the Unique statement regarding income tax and social security contributions due by individuals (the annual tax return);
- Payment of the income tax and mandatory social security contributions due by individuals, arising in connection with the annual tax return;
- Submission of form 230, „Request regarding the destination of the amount representing 2% or 3.5% of the annual income tax for salary income and pensions”/„Request regarding the destination of the amount representing up to 3.5% of the due annual income tax”;

b) Awarding of certain bonuses from the annual fiscal liabilities due by individuals for the income/earnings that must be reported via the annual tax return:

- For income/earnings obtained in 2019:
 - **5% of the income tax, pension contribution (CAS) and health insurance contribution (CASS) if all these liabilities are settled via payment or compensation (offsetting) in their entirety by June 30, 2020 inclusive;**
 - **5% of the income tax, pension contribution (CAS) and health insurance contribution (CASS) for the electronic submission of the annual tax return by June 30, 2020.** This bonus is applicable only if the 2019 fiscal obligations are also settled by June 30, 2020;
 - The bonuses are determined directly by the taxpayer and are highlighted distinctly in the annual tax return form, subject to subsequent checks. The payable amounts are determined by diminishing the due tax obligations with the amounts of the bonuses. The expectation is that the tax authorities will publish an updated annual tax return form;
 - The taxpayers who have already submitted the annual tax return can benefit from the bonuses by submitting an adjusted annual tax return by June 30, 2020 (inclusive);
 - The bonuses are also applicable to individuals for which there is no obligation to submit an annual tax return during year 2020 for 2019 realized income (as the 2019 estimated income was declared during year 2019 and for which there is no annual reconciliation obligation) or who have opted during 2019 for the payment of the pension contribution (CAS) or of the health insurance contribution (CASS), in accordance with the provisions of the Tax code;
 - In cases in which the payment of the tax obligations, due for 2019, was made either before May 14, 2020, or after this date, but no later than June 30, 2020 (inclusive), the payment is considered for the awarding of the bonuses. In such cases, for the amounts paid in excess of the tax obligations for 2019, the provisions of the Tax procedure code regarding compensations (offsetting) and restitutions of amounts are applicable;
- **Starting with 2021 – introduction of the possibility to award a bonus of up to 10% of the annual income tax, pension contribution (CAS) and health insurance contribution (CASS) due by individuals in accordance with the provisions of the Tax Code for income that must be reported via the annual tax return;**
 - These provisions are applicable starting with January 1, 2021;

- The level of the bonuses, the payment deadlines and the conditions for the awarding are to be established by the annual state budget law and the procedure for the application of the bonuses is to be established through order of the public finance minister;
- c) **Introduction of certain tax facilities for the stimulus packages/bonuses granted by employers of their salary fund, during the state of emergency period, to employees whose activity implies direct contact with citizens and who are subjected to a risk of infection with SARS-CoV-2:**
- Introduction of an **exemption from mandatory social security contributions due – pension contribution (CAS), health insurance contribution (CASS), work insurance contribution (CAM) –** for the stimulus packages/bonuses granted to individuals who obtain salary and salary assimilated income based on an individual employment contract, under the above-mentioned conditions;
 - The beneficiaries of the stimulus packages/bonuses, as well as the activities performed by the individuals, which imply direct contact with citizens are established by employer decision. For the application of the exemption, the employer decision constitutes a justifying document;
 - The exemption is applicable for amounts granted starting with the date that GEO 69/2020 enters into force, throughout the state of emergency decreed according to law, and which are paid until June 30, 2020 (inclusive);

2. Granting tax benefits regarding the annual building tax and the monthly building tax

In view of the situation caused by the COVID-19 pandemic, the possibility for the local authorities to approve the following by 14th of August, 2020 is introduced:

- the reduction of the annual building tax up to a 50% rate, for non-residential buildings used in the economic activity or rented, if the owners or the tenants of the buildings were forced to completely interrupt their economic activity or if they own the certificate for emergency situations issued by the Ministry of Economy, Energy and the Business Environment, through which is requested the partial suspension of the economic activity;
- exemption from the payment of the monthly duty on buildings, if the users of the buildings were forced to completely interrupt their economic activity.

If the decisions to grant a reduction of the building tax on non-residential buildings is approved, in order to benefit from this reduction, owners must submit an application together with an affidavit, by 15th of September, 2020.

Owners who use the buildings for their own economic activity will mention in the affidavit either the partial interruption of the economic activity or the total interruption of the economic activity.

In the case of owners who have rented the buildings for the purpose of economic activities performed by other individuals/ legal persons, the affidavit must show that the following two conditions are met:

- the rent was reduced with at least 50% during the period of which the state of emergency was established;
- at least 50% of the total area was not used, due to the fact that the tenants were forced to totally / partially interrupt their economic activity.

If the building tax for 2020 has already been paid in full / partially, by the first payment deadline, the owners can request a tax refund, given the reduction approved by the decision of the local authorities and the bonus of up to 10%.

As regards the duty on buildings, in order to benefit from the exemption from payment, building users must submit an application by 15th of September, 2020, accompanied by an affidavit stating the legal provisions under which they had the obligation to totally interrupt the economic activity.

If building users have paid the duty on buildings related to the period in which the state of emergency was established, they can request a refund of the duty.

3. Annulment of certain ancillary liabilities

a) Beneficiaries of the fiscal facilities

- All categories of taxpayers who have outstanding main budgetary liabilities until March 31, 2020 can benefit from this fiscal facility:
- This Ordinance does not provide any limitation regarding the amount of the outstanding budgetary liabilities at March 31, 2020, being accessible to all categories of taxpayers, but only if the other legal conditions are met.

b) Outstanding tax liabilities at 31 March 2020

- The Ordinance applies to a wide range of outstanding budgetary liabilities as at 31 March 2020, as follows:
 - budgetary liabilities for which the payment deadline has elapsed until 31st March 2020 inclusive;
 - the differences of main budgetary liabilities established within tax assessment decisions communicated until March 31, 2020 inclusive, even if the payment deadline provided by Article 156 para. (1) of Law no. 207/2015 on the Fiscal Procedure Code did not expire;
 - the differences of the main budgetary liabilities related to the fiscal periods up to and including March 31, 2020 inclusive, established by the central fiscal authority through a tax assessment decision issued and communicated until the date of entry into force of the Ordinance;
 - the main budgetary liabilities related to the fiscal periods up to and including 31 March 2020, established by a tax assessment decision issued ex officio by the tax authority or by a tax return submitted with delay by the taxpayer, between 1st April 2020 and the date of submission of the annulment claim of ancillary liabilities;
 - other individualized payment liabilities in enforceable titles issued according to the law and existing at March 31, 2020 inclusive in the records of the fiscal authority in order to be recovered, as well as those liabilities sent for recovery between April 1, 2020 and the date of filing the annulment claim of ancillary liabilities inclusive;
 - main budgetary liabilities established by other authorities than fiscal ones, related to the fiscal periods up to and including March 31, 2020 and transmitted for recovery to the fiscal authorities between 1 April 2020 and the date of filing the annulment claim of ancillary liabilities inclusive.

c) General legal conditions

- In order to obtain the annulment of ancillary payment liabilities related to the outstanding budget liabilities until March 31, 2020 inclusive, taxpayers must cumulatively meet the following conditions:
 - all the main budgetary liabilities due until March 31, 2020 inclusive, must be extinguished by any means provided by law until the date of submission of the annulment claim of the ancillary liabilities;
 - must be extinguished all main budgetary and ancillary liabilities administered by the central fiscal authority with payment deadlines between 1st April 2020 and the date of submission of the annulment claim of the ancillary liabilities;
 - until the date of submitting the annulment claim of the ancillary liabilities, the debtor must have submitted all the fiscal declarations, according to the fiscal vector;
 - the debtor must submit the annulment claim of the ancillary liabilities until December 15, 2020 inclusive.

- Also, the legislator also provided a number of conditions for each case regulated by the Ordinance.
- The Ordinance also provides a specific case of annulment of ancillary liabilities related to the main budgetary liabilities with maturities prior to March 31, 2020 and extinguished until this date.
- The fiscal facilities provided by the Ordinance can also be applied in the case of ancillary liabilities related to the outstanding budgetary liabilities on March 31, 2020 due to local budgets, but optionally, being left in the competence of the local council the manner of application of these provisions.
- A debtor may benefit from the annulment of the ancillary liabilities according to this Ordinance in any of the regulated situations, independently or cumulatively, if the conditions for granting the annulment are met.

d) Legal procedure for granting the fiscal facility

- The Ordinance regulates the possibility (optional) for the taxpayer to submit a notification expressing his intention to benefit in the future from the effects of the amnesty at latest by the date of submission of the annulment claim of the ancillary tax liabilities.
- The effects of submitting the notification consist of:
 - deferral of payment regarding interest, late payment penalties and all ancillary liabilities, which may be subject to annulment;
 - failure to initiate or suspension of the enforcement procedure for ancillary liabilities deferred for payment;
 - impossibility of settling these ancillary liabilities until the settlement date of the annulment claim (by payment or compensation).
- The annulment claim must be submitted until 15 December 2020 or within 90 days from the communication date of the tax assessment decision in case of annulment of ancillary liabilities related to main budgetary liabilities with maturities prior to 31st March 2020 and individualized in tax assessment decisions.
- In case the fiscal facility is granted, it will maintain its validity also in case of annulment of the tax-administrative deed establishing the budgetary liabilities for which the fiscal facilities were granted in the settlement procedure of the tax challenge (even in case of issuing a new tax-administrative deed).
- Regarding the annulment procedure of the ancillary liabilities, the Minister of Public Finance must approve it by order **within 30 days from the date of entry into force of the Ordinance.**

4. Law for the approval of the Emergency Government Ordinance no. 33/2020 in regards to certain fiscal measures and the amendment of certain normative acts

Taxpayers who pay the corporate income tax, regardless of their declaration and payment system and taxpayers who pay the microenterprise tax, who pay the tax due by the due dates, July 25th, 2020, inclusive, for the second quarter, and October 25th, 2020, inclusive, for the third quarter, benefit from a **10% bonus** calculated on the tax due.

II. The authorities have extended certain measures for social protection, have issued norms for the regulation of the right to stay in Romania for foreign individuals, starting with May 15, 2020, in the context of the epidemiological situation determined by the spread of the SARS-CoV-2 coronavirus

Measures applicable from an income tax, social security and immigration perspective

a) Measures for social protection:

Regarding Law no. 19/2020 on granting days off to parents for the supervision of children, in case of temporary closure of schools (Law 19/2020):

- Both the provisions of Law 59/2020 and those of Law 61/2020 aim to introduce an extension of the period during which paid free days can be granted to one of the parents for the supervision of children, in accordance with the provisions of Law 19/2020;
 - According to the provisions of Law 59/2020, the legislative provisions regarding the awarding of free days are also applicable for the period immediately following the end of the state of emergency, up to the *end of the school year*;
 - According to the provisions of Law 61/2020, the legislative provisions regarding the awarding of free days are also applicable for the period immediately following the end of the state of emergency, up to the *end of school courses from the 2nd semester*;
 - Considering the fact that the two periods do not coincide, it is expected that the authorities will clarify which is the applicable period for which these free days can be granted during the process of republishing Law 19/2020;
- Extending the difference in age for disabled children, enrolled with an educational unit for whom the parents can benefit from free days (from a maximum of 18 years **up to 26 years**);
- Also extending the awarding of free days to one of the parents for cases where the other parent does not earn any income from salaries, independent activities, intellectual property, agriculture, silviculture and pisciculture, which is subjected to income tax according to the provisions of Law 227/2015 regarding the Tax code, **but earns income which is exempted for income tax as a result of the person having a severe or accentuated disability**;
- A deadline of up to 15 days from the moment that the employer submits the documents is introduced for the settlement of the amounts paid from the salary payments guarantee Fund, representing the net compensation received by parents;

Regarding the awarding of the rights granted by GEO 111/2010

- Awarding of the rights mentioned by the GEO 111/2010 (e.g., parental leave, child rearing indemnity, etc., with the exception of the insertion stimulus, for which different legislative provisions have been recently publishes, in art. II of GEO 30/2020) is performed without interruption throughout the period of state of emergency, as well as for a period of 30 days from its end date;

Regarding the technical unemployment indemnity:

- The period for granting technical unemployment indemnity for the employees which have had their individual employment contract suspended at their employer's initiative, during the state of emergency period, as well as for other professionals and sportsmen is extended after the cessation of the state of emergency **up to May 31, 2020**, with the possibility of extension after this date for certain fields of activity for which restrictions will be maintained;

Regarding the unemployment insurance system and other social rights:

- The documents used to request and grant the rights for social assistance, state social assistance and unemployment aid can be filed electronically for 30 days after the end of the emergency state;

- For unemployed individuals as defined by Law 76/2002 whom benefit from unemployment aid at the date that Law 59/2020 comes into force, the period for granting unemployment aid is extended with 3 months. Also, for the unemployed individuals whose unemployment benefits have been suspended, the period for granting the benefits is extended with 3 months from the date of its re-payment;
- The periods of emergency state and/or alert state during which the employment contracts have been/are suspended will be taken into consideration when establishing the contribution period of at least 12 months in 24 months prior to the date of registration of the application for unemployment benefits;
- Also, the period in which the employers do not owe the work insurance contribution for the individual employment contracts suspended from their initiative during the state of emergency and alert periods, will be considered as assimilated contribution period in the unemployment insurance system;

Other provisions:

- Employers may grant meal vouchers, exclusively in electronic form, to employees whose employment contracts are suspended at the initiative of the employer in the event of temporary interruption of activity, during the state of emergency. The value of meal vouchers will be determined proportionally to the number of working days in the month for which they are granted;
- Cessation of the right to the compensation representing 75% from the base salary corresponding to the held job function, borne from the unemployment insurance budget in accordance with the provisions of GEO 30/2020 for the beneficiaries who do not respect the applicable legal provisions on quarantine, isolation and self-isolation at their domicile;

b) Measures applicable to foreign citizens:

- The validity of the documents issued by the General Inspectorate for Immigration is maintained throughout the duration of the state of emergency and is extended by 90 days after the end of the emergency state;
- The right of foreign individuals to stay in Romania based on entry visas is maintained for 90 days from the end of the state of emergency, without them being subject to any sanction or restrictive measure and without affecting the computation of other residency periods allowed by law.

III. The authorities have instituted new measures for the prevention and control of infections, applicable during the state of alert

Measures that generate effects for the persons who wish to enter Romania

- The measures mentioned below were applicable between May 15 and May 18 based on the provisions of D 24/2020 and are applicable starting with May 18, 2020 for the duration of the state of alert (30 days) based on the provisions of GD 394/2020;
- An entry interdiction on the territory of Romania, through the state borders entry points, for foreign citizens and stateless individuals, with the exception of the following categories of persons:
 - Family members of Romanian citizens;
 - Family members of citizens of other European Union states of the European Economic Area or of Switzerland, with their residence in Romania;
 - Persons who possess a long term visa, a residency permit or a document equivalent to a residency permit issued by the authorities or of an equivalent document to the aforementioned, issued by the authorities of other states, in accordance with European Union legislation;
 - Persons who travel for professional purposes, proven by visa, residency permit or another equivalent document, respectively medical staff, researchers in the medical field, medical staff for geriatric care, as well as transporters and other categories of

personnel involved in the transportation of goods that insure such necessary transportations;

- Diplomatic or consular personnel, personnel of international organizations, military personnel or personnel that can provide humanitarian aid;
 - Persons in transit, including those repatriated as a result of consular protection;
 - Passengers who travel for imperative reasons;
 - Persons who need international protection or for other humanitarian reasons;
- Suspension for flights (with the exception of cases which are specifically mentioned by GD 394/2020) conducted by economic operators towards Austria, Belgium, Switzerland, France, Germany, Iran, Italy, the UK, the Netherlands, Spain, the United States of America and Turkey and from these countries towards Romania for all Romanian airports;
 - Suspension of international road transports for persons (with the exception of cases specifically mentioned in GD 394/2020) through regulated services, special regulated services and international traffic services, for all transports conducted by transport operators towards Italy, Spain, France, Germany, Austria, Belgium, Switzerland, the UK, the Netherlands and Turkey and from these countries towards Romania;
 - Instituting the measure of quarantine/house isolation with their family/the owners of the house or institutionalized quarantine, with the exception of the cases specifically mentioned in GD 394/2020;
 - Maintaining the temporary total or partial closure of certain state border crossings, according to GD 394/2020.

Normative acts

Section I

- [Official Gazette no. 393/14.05.2020](#)
Emergency Ordinance no. 69/2020 for the amendment and completion of Law no. 227/2015 regarding the Tax code and for the institution of certain tax measures (“GEO 69/2020”).
- [Official Gazette no. 396/15.05.2020](#)
Law no. 54/2020 for the approval of Government Emergency Ordinance no. 33/2020 regarding certain fiscal measures and the amendment of certain normative acts.

Section II

- [Official Gazette no. 394/14.05.2020](#)
Emergency Ordinance no. 70/2020 regarding the regulation of certain measures, starting with May 15th, 2020, in the context of the epidemiological situation determined by the spread of the SARS-CoV-2 coronavirus, for the extension of some deadlines, for the amendment and completion of Law no. 227/2015 regarding the Tax code, of the national education Law no. 1/2011, as well as other normative acts (“GEO 70/2020”).
- [Official Gazette no. 416/19.05.2020](#)
Law no. 59/2020 regarding the approval of the Government’s Emergency Ordinance no. 30/2020 for the amendment and completion of certain normative acts, as well as for the implementation of certain measures in the field of social protection in the context of the epidemiological situation determined by the spread of the SARS-CoV-2 coronavirus (“Law 59/2020”);

Law no. 60/2020 for the approval of the Government’s Emergency ordinance no. 32/2020 regarding the amendment and completion of Government’s Emergency Ordinance no.

30/2020 for the amendment and completion of certain normative acts, as well as for the implementation of certain measures in the field of social protection in the context of the epidemiological situation determined by the spread of the SARS-CoV-2 coronavirus and for the implementation of certain additional social protection measures ("Law 60/2020");

Law no. 61/2020 regarding the approval of Government's Emergency Ordinance no. 41/2020 for the amendment and completion of Law no. 19/2020 regarding the awarding of free days to parents for the supervision of children in the situation of temporary closure of educational units ("Law 61/2020").

Section III

- [Official Gazette no. 395/15.05.2020](#)

Decision no. 24/2020 of the National Council for Emergency Situations regarding the approval of the alert state at a national level and of the measures for the prevention and control of infections in the context of the epidemiological situation generate by the SARS-CoV-2 virus („D 24/2020”).

- [Official Gazette no. 410/15.05.2020](#)

Government Decision no. 394/2020 regarding the declaration of state of alert and the measures applicable throughout its duration for the prevention and the combating of the effects of the COVID-19 pandemic („GD 394/2020”).

For further questions regarding the aspects mentioned in this alert, please contact us.



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