

### Articles in this issue:

#### Changes brought by the Tax Amnesty Law

In this issue you may read about the items covered in the amnesty law, recently published, which waives the tax debts arising on several particular situations in the field of income tax, social security contributions and VAT.



## Income tax

The main tax liability differences as well as related penalties and interests computed up to 1 July 2015 and not paid by 23 July 2015 are being cancelled if they were established through a tax decision as a result of:

- requalification of an activity as dependent;
- requalification of an allowance received by employees during a delegation or assignment for performing activities abroad;

It has been established that for periods prior to July 1, 2015 tax authorities cannot reconsider or requalify an activity as dependent, cannot requalify amounts paid to employees involved in activities as described above and cannot issue tax decisions related to such reclassifications.

## VAT

The VAT liabilities related to income from copyrights as well as related interest and penalties imposed as result of exceeding the legal threshold and failure to register for VAT purposes are cancelled for the periods prior to 1 July 2015 and unpaid until 23 July 2015.

If the deduction right was exercised through the first VAT return submitted after the tax decision was issued, the tax authorities will only cancel the interest and penalties related to the VAT liabilities (but not the VAT liabilities).

## Social security contributions

Health insurance contributions and related late payment penalties and interests computed for individuals whose income is less or equal to the minimum national gross salary have been cancelled for the fiscal periods between 1 January 2012 and the end of June 2015 and unpaid by 23 July 2015.

The authorities will waive the tax obligations stipulated under the current law through a tax decision.

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

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