



## Tax Newsletter June 2022

### Extensions to debt restructuring and reverse charge mechanism deadlines

The authorities recently introduced a number of legislative amendments, as follows:

#### 1. Amendment to the Fiscal Code

The deadline for applying the reverse charge mechanism on products such as cereals and technical crops, greenhouse gas emission certificates, electricity, green certificates, mobile phones, laptops, natural gas, etc. has been extended to 31 December 2026 inclusive.

The change comes into effect on 1 July 2022.

*Source: Emergency Ordinance no. 85 amending and supplementing various normative acts in the field of tax and customs, in the form published on 17 June 2021*

#### 2. Extension of fiscal facilities for the restructuring of budgetary obligations

The applicability area for the restructuring mechanism for budgetary obligations regulated by Government Ordinance no. 6/2019 has been extended. Specifically, under the new provisions, taxpayers may now request the restructuring of principal budgetary obligations outstanding until 31 December 2021. Previously, the relevant period was restricted to 31 December 2020.

Taxpayers will be able to notify the authorities of their intention to take advantage of the restructuring mechanism until 31 January 2023. After that date, any requests for restructuring must be submitted to the authorities by 31 July 2023.

The new provisions come into force on 17 June 2022.

*Source: Emergency Ordinance no. 85 amending and supplementing various normative acts in the field of tax and customs, in the form published on 17 June 2021*

#### 3. Increase in the value of meal vouchers

The nominal value of a meal voucher has increased. Under new provisions, the value of these vouchers may not exceed RON 30.



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This change will come into effect on 1 July 2022.

As an exception, during July 2022 employers may issue additional meal vouchers with a value corresponding to the difference between the new maximum value of RON 30 per meal voucher per day and the value of vouchers issued in June 2022 relative to the number of days worked during that month.

*Source: Law no. 187 amending and supplementing Law no. 165/2018 on the granting of securities, in the form published on 22 June 2022.*

Kind regards,  
**Your TPA Team**

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