

## corporate - legal changes published in November 2019

### **New amendments have taken effect regarding the procedure for issuing the fiscal certificate**

**Order no. 3008/2019 for amending and supplementing the Order of the President of the National Agency for Fiscal Administration no. 3.654 / 2015 regarding the approval of the procedure for issuing the fiscal certificate, the certificate of budgetary obligations, as well as their templates and content, was published in the Official Gazette, Part I no. 945 of November 26, 2019.**

This order makes some important changes regarding the approval of the procedure for issuing the fiscal certificate, the certificate of budgetary obligations, as well as their template and content, as follows:

- (i) The method used by notaries public for requesting the fiscal certificate for individuals undergoing heritage debate is modified. Thus, the notaries will submit the request for the issuance of the fiscal certificate by electronic means of communication in accordance with the act that regulates them or in paper format at the registry of the competent fiscal body, in case of malfunction of these electronic means;
- (ii) The content of the fiscal certificate does not include the fiscal obligations for which facilities were granted and are in progress, according to the law, if for them the payment deadline provided for in the facility granting act has not elapsed, or is within payment deadline provided in art. 194 par. (1) let. d) of the Fiscal Procedure Code, as well as the other fiscal obligations, which are conditions for maintaining the validity of the fiscal facilities, if they are still within the extended deadlines as provided in art. 194 par. (1) of the same act;
- (iii) Also, four other categories of amounts and tax obligations are introduced, that are not included in the contents of the fiscal certificate;
- (iv) It regulates the situation where the fiscal certificate is affected by a clerical error, when an act of rectification of the clerical error is issued, which is communicated to the taxpayer.
- (v) It is provided that the fiscal certificate can be issued and communicated in electronic format through: (a) the virtual private space; (b) the PatrimVen computer system; (c) The computer system made available to credit institutions;

- (vi) Also, the annexes which present a template of fiscal certificate and a template of application for issuing the fiscal certificate are amended.