

STUDY ON TAX BENEFITS IN SUPPORT OF COMMERCIAL COMPANIES DURING THE YEAR 2020-2021

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Abstract: The paper provides an analysis of how companies benefited from certain tax facilities in 2020 and the first quarter of 2021. The most important facilities refer to the extension of the period regarding the non-application of the accessories related to those outstanding debits until December 25, 2020, the extension of the VAT refund period with subsequent control until January 25, 2021, or the exemption from payment of activity-specific tax for the period October 26 - December 31, 2021.

Key words: *facilities, debits, VAT refund, accessories*

INTRODUCTION

The totally atypical conditions that characterized the period of 2020-2021 brought the need to support the activity of economic agents through fiscal measures. In this context came a series of fiscal facilities that were granted through a series of specific legislative measures. Thus, the Ministry of Finance issued a series of legislative measures in the following areas:

- Measures addressed to profit tax paying companies.
- Measures for tax-paying companies specific to certain activities
- Measures for companies paying tax on the income of micro-enterprises.
- Measures regarding employers, legal entities or natural persons.
- Measures regarding natural persons.
- Measures related to value added tax.

MATERIALS AND METHODS

Establishing the article's aim, choosing and studying the specialized literature and statistical reports, evaluating and interpreting the data, and drawing conclusions were the stages that went into its production.

The article's authors employed statistical observation as a research technique to carry out the suggested purpose.

RESEARCH RESULTS

Measures addressed to companies paying profit tax and companies paying tax specific to certain activities. By Emergency Ordinance No. 33 of 2020 regarding some fiscal measures and the amendment of normative acts, a bonus was granted for the situation in which the profit tax payment was made until April 25, 2020, its floor being the following:

- 5% in the case of large taxpayers
- 10% in the case of medium taxpayers
- 10% in the case of other taxpayers who do not fall into the above situations

It must be said that those taxpayers who opted for financial exercises other than the calendar year also benefited from these facilities, provided they paid the tax due by the due date, respectively between April 25, 2020 and June 25, 2020 [12].

The 10% bonus was also granted to those commercial companies that came under the provisions for the tax on specific activities, for the part of the tax due for the first

quarter of 2020. This specific tax is owed by those entities that have activities included in the provided CAEN codes by Law no. 170 of 2016 [10].

The percentage of 5% and the respective 10% that is established as a bonus according to the legal provisions mentioned above is calculated as follows: it is deducted directly from the amount owed in the profit tax account [9]. The final value of the payment is the one resulting from the taxes calculated according to the regulations in force minus the amount representing the bonus.

Regarding the way in which it is declared through form 100 "Declaration regarding payment obligations to the state budget", this declaration has been updated by introducing a new line called "Rebate" in the chapter "Taxes and charges that are paid in the single account" [4].

For the year 2020, the commercial companies that came under the incidence of Law 170/2016 regarding the specific tax related to certain activities, they do not owe the specific tax for the period in which their activity was totally or partially interrupted as a result of the establishment of the state of emergency. The recalculation of the tax for specific activities is done by dividing the tax by 365 days and multiplying by the number of days for the period in which the company carried out activity. The period in which the companies carried out activity is calculated by subtracting from 365 days the number of days related to the period in which their activity was totally or partially interrupted. The cumulative conditions that had to be fulfilled were:

- To have had the activity totally or partially interrupted
- To have a certificate for emergency situations issued by the Ministry of Economy, Energy and Business Environment
- Not to be insolvent according to the information available on the website of the Trade Registry Office.

In the case of companies paying tax on the income of micro-enterprises, the rebate granted was 10% of the microenterprise income tax due for the first quarter of 2020 [15]. This bonus was granted for timely payment of the tax, respectively until April 25, 2020, according to GEO No. 33 of 2020 [5]. In the case of companies paying tax on the income of micro-enterprises, the rebate granted was 10% of the microenterprise income tax due for the first quarter of 2020. This bonus was granted for timely payment of the tax, respectively until April 25, 2020, according to GEO No. 33 of 2020.

In order to support employers, legal entities or natural persons, new categories of non-taxable income have been introduced. Thus, the advantages in kind granted for carrying out the activities in isolation conditions were not subject to the salary income tax, nor included in the calculation base for social contributions [8]. During the state of emergency, the unemployment insurance related to the allowances for the temporary suspension of the employment contract were borne from the state budget. The employees' allowances were set at a percentage of 75% of the basic salary corresponding to the job held, but borne from the unemployment insurance budget at a percentage of 75% of the gross average salary. At the same time, from the Guarantee Fund for the payment of salary arrears, the allowances actually paid to the parents for the days off granted for the supervision of the children were supported [14]. Initially, these amounts were paid by the employers and the recovery was made from the state budget.

During this period, facilities were also granted to natural persons who export an enterprise (authorized natural persons, sole proprietorships, family enterprises, persons carrying out liberal professions) as well as to persons who concluded individual labor agreements based on Law No. 1 of 2005 [9].

The people who obtained exclusive income from copyright and related rights and who interrupted their activity as a result of the state of emergency benefited from a

monthly allowance of 75% of the average gross salary provided by Law 6 of 2020, based on the documents requested by National Agency for Payments and Social Inspection [11]. Lawyers whose activity was reduced as a result of the effects of the pandemic benefited from an allowance of 75% of the average gross salary gain, according to GEO 53 of 2020. The condition was that in the month for which the allowance is requested, they should have collected at least 25% less than the monthly average of 2019, but higher than the average gross salary. The compensation was paid based on the lawyer's declaration on his own responsibility regarding the fulfillment of the granting conditions, which was sent to the National Agency for Payments and Social Inspection [3].

In all these cases, the allowance was borne from the state budget for the entire duration of the state of emergency [7]. Taking into account that in 2020 the average gross salary used to establish the state social insurance budget was 5,429 lei, the fixed allowance for the people in the above category was 4,072 lei gross per month.

For the allowances that were paid to lawyers, other professionals and those who obtained income from copyrights, they had the responsibility of declaring and paying income tax and social contributions [6].

Starting from April 21, 2020, commercial companies could pay online from the treasury. In this sense, an electronic multiple order (OPME) was implemented through which payments could be made from the accounts opened at the state treasury. The implementation of the virtual payment desk was extended so that payments of obligations owed to the consolidated state budget could also be made. Card payments through giseul.ro was another facility that was implemented as a result of the state of emergency [13]. During the state of emergency, appeals could be supported either face-to-face or in a remote/telephone communication system [2]. The taxpayer assistance service was updated so that tax compliance was ensured through the use of the virtual private space (SPV). Also, due to the state of emergency, taxpayers still had the possibility to extend the period in which they benefited from the restructuring of their fiscal obligations, provided they notify the competent fiscal body of their intention between 02.01.2020 and 07.31.2020 [1].

CONCLUSIONS

The measures implemented as fiscal facilities or bonuses during the state of emergency followed two directions:

- Maintaining the liquidity of companies during the crisis
- Development of communication by using the online environment between authorities and taxpayers

The main measures were taken in order to maintain or even increase the level of liquidity of taxpayers, they aim at payments made on time by the state, such as VAT refunds, or medical leave payments, but also encouraging the timely payment of taxes through the system of bonuses, in order to ensure a positive flow of revenues to the budget.

Even if measures were adopted that allowed the payment of the main taxes to be postponed without penalties, the point was to offer support to economic agents who are hard hit by the pandemic restrictions.

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