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## CHANGES REGARDING THE TAX FACILITY GRANTED FOR THE PAYMENT OF VAT FOR CERTAIN TYPES OF IMPORTS

Given the major economic impact of the COVID-19 pandemic and the negative effects it has upon many individuals or legal entities, **the Government has adopted a series of economic and fiscal-budgetary measures** through the Government Emergency Ordinance no. 33/2020 regarding some fiscal measures and the amendment of some normative acts. **These include the exemption from the obligation to pay VAT to the customs authorities for certain imports.**

**Through the Government Emergency Ordinance no. 48/2020 regarding some financial-fiscal measures, the regulation on VAT payment for certain imports was amended.**

Further information on these tax measures can be found by consulting our previous material on this topic, available [here](#).

### 1. Relevant legislation

- *Government Emergency Ordinance no. 48/2020 regarding some financial-fiscal measures (hereinafter referred to as GEO 48/2020);*
- *Government Emergency Ordinance no. 33/2020 regarding some fiscal measures and amending of some normative acts (hereinafter referred to as GEO 33/2020);*
- *The Methodological Rules for the application of Law no. 227/2015 regarding the Fiscal Code, approved by the Government Decision no. 1/2016;*
- *Decree no. 240/2020 regarding the extension of the state of emergency in Romania (hereinafter referred to as Decree 240/2020);*
- *Decree no. 195/2020 regarding the institution of the state of emergency in Romania (hereinafter referred to as Decree 195/2020).*

### 2. Changes regarding the duration of the application of the measure

Considering the extension of the state of emergency by the Decree 240/2020, the application of the facility regulated by the GEO 33/2020, regarding the payment of VAT for certain



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imports, was extended throughout the entire state of emergency, as well as for a period of 30 days after its termination.

### 3. Changes regarding the types of imports for which the measure can be applicable

**The main amendment introduced by the GEO 48/2020 concerns the enlargement of the object of imports for which this tax facility, consisting in removing the obligation to pay the VAT, is applicable.**

Thus, in addition to the goods provided in the GEO 33/2020 (medicines, protective equipment, other medical devices or equipment and sanitary materials that can be used in the prevention, limitation, treatment and control of COVID-19), the facility shall also be applicable for the imports of production machines for protective masks that can be used in the prevention, limitation, treatment and control of COVID-19.

Moreover, according to the GEO 48/2020, **importers of fully denatured ethyl alcohol, that is used for the production of disinfectants, do not have the obligation to pay the VAT to the customs authorities, but, in this case, only during the period for which the state of emergency has been established and only if they have an end-user authorization, in accordance with Title VIII «Excises and other special taxes», of The Methodological Norms for the application of the Law no. 227/2015 on the Fiscal Code, valid on the date of import.**

### 4. Conclusion

The VAT on imports of goods will not actually be paid to the customs authorities by persons registered for VAT purposes that import medicines, protective equipment, production machines for protective masks and other devices or medical equipment and sanitary materials that can be used in the prevention, limitation, treatment and control of COVID-19, but also fully denatured ethyl alcohol, that is used for the production of disinfectants, subject to the fulfillment of the condition provided in point 3 above.

The complete list of goods for which the actual payment of VAT to the customs authorities is not made is set out in an annex to the GEO 33/2020 (being amended by the GEO 48/2020).



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The tax related to these imports made during the fiscal period shall be highlighted by the importers in the tax return, both as a collected tax and as a deductible tax, within the limits and under the conditions regulated by the Fiscal Code.

*\* This material contains the data and information updated until the 17<sup>th</sup> of April 2020. Given the exceptional situation, new measures and procedures are constantly being adopted, the process being very dynamic.*

*This informative note presents the general legal framework in the matter, without claims of exhaustiveness on the subject. The ideas presented are strictly informative and do not eliminate the need to analyze the legal provisions set out, nor the need for legal advice offered by a lawyer, being no substitute for them in a specific case.*