

The NTCA takes into consideration the failures of the taxpayer due to COVID-19 epidemic

The question would arise what kind of procedures the taxpayers failing to meet their obligations, being not able to comply with through no fault on their own can expect, what kind of sanctions may be applied against them by the National Tax and Customs Administration (NTCA) during the health state of emergency declared by the Government.

It can happen that the taxpayer get into a situation through no fault on their own when they are not able to comply with the tax obligation by the deadline, or they can not make good a failure expectedly for a longer time. It is the case e.g. when either they or their representative, proxy is obliged to stay in quarantine, and there is opportunity to keep in touch with him/her.

If the taxpayer that is not exempt of his/her tax obligations with regard to health emergency commits a failure, is delayed with the tax declaration, information provision, that the taxpayer shall inform the NTCA about the reason of the failure as soon as possible after the expiry of the deadline, highlighting that the failure was caused by epidemic emergency.

In this cases **the NTCA takes into consideration what caused the taxpayer's delay, failure and will assess the individual cases based on the principle of equitable legal process. The NTCA when determining the sanctions on the non-complying or the delay of the obligation decides on the possible waiver of the sanction based on the special circumstances of the individual case.**

National Tax and Customs Administration