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In Monitorul Oficial al Romaniei nr. 593/20.09.2013 a fost publicata Ordonanta de urgenta nr. 88/2013 privind adoptarea unor masuri fiscal-bugetare pentru indeplinirea unor angajamente convenite cu organismele internationale

Principalele prevederi sunt:

Incepand cu data de 1 ianuarie 2014 se va datora contributia de asigurari sociale de sanatate pentru veniturile din cedarea folosintei bunurilor.

Baza lunara de calcul al contributiei de asigurari sociale de sanatate pentru veniturile din cedarea folosintei bunurilor, cu exceptia celor care realizeaza venituri din arendarea bunurilor agricole in regim de retinere la sursa a impozitului, este diferenta dintre venitul brut si cheltuiala deductibila determinata prin aplicarea cotei de 25% asupra venitului brut, diferenta dintre totalul veniturilor incasate si cheltuielile efectuate in scopul realizarii acestor venituri, exclusiv cheltuielile reprezentând contributi sociale.

Pentru veniturile din arenda se poate opta pentru plata impozitului in sistem real si conducerea contabilitatii in partida simpla sau prin retinere la sursa.

Daca impozitul se retine la sursa, baza de calcul pentru asiguarile sociale de sanatate o constituie diferenta dintre venitul brut si cheltuiala deductibila determinata prin aplicarea cotei de 25% asupra venitului brut.

Baza lunara de calcul, atat pentru cei care obtin venituri din chirii cat si pentru cei care obtin venituri din arendarea bunurilor agricole in regim de retinere la sursa, nu poate sa fie mai mica decat un salariu minim brut si nu poate sa depaseasca valoarea a de 5 ori castigul mediu brut pe tara (pentru anul 2013 acesta este de 11.115 lei = 2.223 lei x 5).

Contribuabilii care realizeaza venituri din cedarea folosintei bunurilor, cu exceptia celor care realizeaza venituri din arendarea bunurilor agricole, urmeaza sa efectueze in cursul anului plati anticipate cu titlu de contributi sociale.

Astfel, in decizia de impunere anuala, baza de calcul se evidentiaza lunar, iar plata se efectueaza trimestrial, in patru rate egale, pana la data de 25 inclusiv a ultimei luni din fiecare trimestru.

Pentru veniturile din arenda, contributia la sanatate se retine de catre platitorul arendeii, pe fiecare contract de arendare. Acesta are obligatia sa o achite la buget pana pe data de 25 a lunii urmatoare.

Daca se obtin venituri din inchirierea camerelor situate in proprietati personale, inchiriere in scop turistic, impozitarea se va realiza in baza deciziei de impunere emisa de organul fiscal, iar plata se efectueaza in doua rate egale, pana pe data de 25 iulie si 25 noiembrie inclusiv.

Emergency Government Ordinance no 88//2013 on adopting certain fiscal measures to achieve the commitments agreed with international organisations, was published into Official Gazette no 593/20.09.2013

The main provisions are as follows:

Starting 1 January 2014, social health insurance contribution for income from rental of goods is due.

Monthly calculation basis of social health insurance contributions on income from rental of goods, except that income from rental of agricultural goods under withholding tax regime, is the difference between gross income and deductible expense determined by applying 25% of gross income, the difference between total revenue earned and expenses incurred in order to achieve these revenues, excluding expenses representing social contributions.

For rental income the owner of the land can opt to pay tax in the real system and to conduct single-entry bookkeeping or opt for the withholding tax regime.

If the withholding tax regime is chosen, the basis for health insurance is the difference between the gross income and deductible expense determined by applying the rate of 25% on gross income.

Monthly calculation basis, both for those who earn rentals and for those who derive income from rental of agricultural goods under withholding tax regime, should not be smaller than a minimum gross salary and may not exceed the value of the 5 times the gross national average salary (for 2013 it is lei11,115 = lei 2,223 x 5).

Taxpayers who derive income from rental of goods, except that income from rental of agricultural goods, are to make advance payments as social contributions.

Thus, in the annual tax decision, the calculation basis is shown on a monthly basis and payment is done quarterly in four equal instalments by the 25th of the last month of each quarter.

For rental income of agricultural goods, health contribution is withheld by the payer of the rental income, for each rental contract. The payer of income is liable to pay the health contribution to the budget until the 25th of next month.

If income is received from renting rooms located in private properties, rental for tourism, taxation will be based on the tax decision issued by the tax authorities, and payment is made in two equal instalments until 25 July and 25 November inclusive.



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