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In Monitorul Oficial al Romaniei nr. 809/19.12.2013, a fost publicata OUG nr. 111/2013 pentru reglementarea unor masuri fiscale si pentru modificarea unor acte normative.

Principalele prevederi sunt:

Sistemul de TVA la incasare se aplica optional incepand cu 1 ianuarie 2014.

Se abroga prevederea referitoare la obligativitatea colectarii TVA la 90 de zile pentru facturile neincasate de livrari de bunuri/prestari de servicii in cadrul sistemului de TVA la incasare.

Pentru persoanele care continua sa aplice sistemul de TVA la incasare cat si al celor care ies din sistem, facturile emise inainte de 31 decembrie 2013 si neincasate la 90 de zile de la data emiterii acestora, exigibilitatea TVA nu mai este la 90 de zile de la emitere, ci la data incasarii totale sau parțiale a contravalorii bunurilor livrate/serviciilor prestate.

Persoanele impozabile care au aplicat sistemul de TVA la incasare in anul 2013 pot in continuare sa aplice sistemul daca nu au depasit plafonul de 2.250.000 lei fara a depune o notificare la ANAF sau pot sa renunte la aplicarea sistemului de TVA la incasare prin depunerea unei notificari la organul fiscal teritorial.

Se suspenda pana la data de 1 aprilie 2014, majorarea accizei pentru benzina si motorina, majorari prevazute de OUG nr. 102/2013.

Se abroga Legea nr. 148/2012 privind inregistrarea operatiunilor comerciale prin mijloace electronice, care prevedea procedura de emitere a facturii electronice.

OUG no. 111/2013 for the regulation of fiscal measures and for amending certain laws, was published into Official Gazette no 809/19.12.2013.

The main provisions are as follows:

VAT cash system is optionally applied as from 1 January 2014.

It is repealed the provision regarding the obligation to cash VAT on 90 days for unpaid invoices for delivery of goods / services in the VAT cash system.

Both for the entities who continue to apply VAT cash system and the leaving the system, the invoices issued before 31 December 2013 and unpaid 90 days after date of issue, the chargeability of VAT is not 90 days from the issue as in present, but on cashing in full or partial of the consideration of goods delivered / services rendered.

Taxable persons who have applied VAT cash system in 2013 can still apply the system if do not exceed the threshold of 2,250,000 lei without submitting a notification to ANAF or can apply the VAT cash system by submitting a notification to the tax authority.

The increase of excise tax for petrol and diesel as provided by GEO. 102/2013, it is suspended until 1 April 2014.

It is repealed Law no 148/2012 on the electronic registration of commercial transactions, which provided the procedure for issuing electronic invoices.

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