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In Monitorul Oficial al Romaniei nr. 78/ 31.01.2012 a fost publicata Hotararea Guvernului nr. 50/2012 pentru modificarea si completarea Normelor metodologice de aplicare a Legii nr. 571/2003 privind Codul fiscal.

Principalele prevederi sunt:

Impozit pe profit

Pentru contractele de prestari servicii efectuate de nerezidenti pe teritoriul Romaniei pentru care exista obligatia inregistrarii acestora la ANAF s-a definit notiunea "orice alte activitati". Prin sintagma "orice alte activitati" se intelege serviciile prestate in Romania, care genereaza venituri impozabile.

Daca nu este incheiat un contract in forma scrisa, se vor inregistra documentele care justifica prestarile efective de servicii pe teritoriul Romaniei (situatii de lucrari, procese verbale, rapoarte de lucru sau orice alte documente corespunzatoare).

Cheltuielile rezultate din deprecierea titlurilor de participare, inregistrate potrivit reglementarilor contabile aplicabile, sunt cheltuieli deductibile.

Scoaterea din evidenta a unei imobilizari corporale/necorporale in curs de executie care nu se mai finalizeaza din diverse motive, sau valoarea investitiilor efectuate la imobile inchiriate daca contractul se reziliaza inainte de termen, reprezinta cheltuieli nedeductibile daca nu se valorifica prin vanzare sau casare.

Taxa pe valoarea adaugata

Grupul fiscal, din punctul de vedere al TVA, se poate constitui de catre persoane impozabile care sunt administrate de catre aceeasi autoritate fiscala (prevederile precedente care permiteau numai marilor contribuabili sa constituie un grup fiscal unic). Persoanele care formeaza un grup fiscal unic pot depune un decont de TVA centralizat prin reprezentantul desemnat.

Se precizeaza responsabilitatea reprezentantului grupului fata de autoritati si responsabilitatile individuale ale participantilor la grup.

Sunt detaliate operatiunile care nu sunt considerate servicii legate de bunuri imobile (serviciile efectuate in legatura cu bunurile imobile au locul prestarii la locul unde este situat bunul imobil)

Cand se primesc/acorda reduceri, ulterior operatiei economice initiale, pentru livrari/achizitii externe, exprimate in valuta, cotele de TVA si cursul de schimb valutar sunt aceleasi ca si ale operatiunii de baza care a generat aceste evenimente.

Sunt detaliate serviciile medicale scutite de TVA (ex. sunt scutite de TVA examinarile medicale, prelevarea unor probe, etc) si cele care nu sunt scutite de TVA (servicii ce nu au ca scop principal ingrijirea medicala, cum sunt

HG no 50/2012 for amending the Norms for applying Law no. 571/2003 regarding the Fiscal Code, was published into Official Gazette no 78/ 31.01.2012.

The main provisions are as follows:

Corporate tax

For service contracts provided by non-residents on the Romania territory for which there is the obligation to register them at ANAF was defined the notion "any other activities". The phrase "any other activities" means services provided in Romania, which generates taxable income.

If a written contract it is not concluded, than documents that justify the effective rendering of services in Romania (work statements, minutes, reports, or any other appropriate documents) will be registered.

Expenses resulting from the depreciation of participating tiles, registered according to applicable accounting regulations, are deductible expenses.

Taking off the record of a tangible / intangible assets in progress which is no longer completed for various reasons, or the value of investments made to leased property if the contract is canceled prematurely, are deductible expenses when are not realized by selling or cassation.

Value added tax

Fiscal group, in terms of VAT, may be set up by taxpayers who are managed by the same fiscal authority (the old provisions allowed only for large taxpayers to set up a fiscal group). Persons who form a fiscal group may submit a centralized VAT return by their designated representative.

Norms provide the group representative responsibility in front of authorities and the responsibilities of the individual group participants.

There are provided details regarding the transactions that are not considered real estate related services (the services made in connection with real estate goods have the place of supply where the property is located).

When discounts are received/granted, after the initial economic transaction, for foreign deliveries/acquisitions, denominated in foreign currency, VAT and foreign exchange rates are the same as the initial operation leading to these events.

Details are provided in relation to medical services exempt from VAT (ie medical examinations) and those that are not exempt from VAT (services that are not primarily aimed at medical care, such as issuance of medical certificates,

eliberarea de adeverinte medicale, etc).

Se precizeaza tratamentul TVA pentru operatiunile cu creante care presupun/ nu presupun cesiunea creantelor.

Impozit pe venit

Nu sunt impozabile veniturile obtinute din valorificarea bunurilor mobile din patrimoniul personal, prin centrele de colectare, care fac obiectul Programelor nationale finantate din bugetul de stat sau alte fonduri publice.

Veniturile obtinute din valorificarea deseurilor prin centrele de colectare a deseurilor de metal, hartie, sticla si altele asemenea, alte decat bunurile mobile care fac obiectul Programelor nationale se incadreaza in categoria "venituri din alte surse" si se impoziteaza la sursa cu 16% impozitul fiind final.

Se clarifica faptul ca in categoria cheltuielilor de delegare si detasare se cuprind cheltuielile cu transportul, cazarea, precum si indemnizatia de delegare si de detasare in tara si in strainatate, stabilite in conditiile prevazute de lege sau in contractul de munca aplicabil.

Taxe locale

Se exemplifica modul de stabilire a cotelor de impozitare, respectiv a cotelor cuprinse intre 10% - 20% si 30% - 40%, in cazul cladirilor apartinand persoanelor juridice care nu au efectuat reevaluarea in ultimii 3 ani, respectiv 5 ani, anteriori anului fiscal de referinta.

Sunt enumerate cladirile cu destinatie turistica in vederea impozitarii.

Se exemplifica modul de calcul al taxei hoteliere. In cazul in care autoritatile locale opteaza pentru instituirea acesteia, cota de 1% se aplica la valoarea totala a cazarii/tarifului de cazare pentru fiecare zi de sejur a turistului, valoare care nu include TVA .

Contributii sociale

Se precizeaza tipurile de persoane care intra in categoria administratorilor societatilor comerciale (ex. administratorii, membrii consiliului de administratie, ai consiliului de supraveghere, etc).

S-au enumerat veniturile exceptate de la plata contributiilor salariale datorate de angajat/angajator.

etc.).

Details are provided for the VAT treatment of receivables transactions involving / not involving assignment of receivables.

Income tax

Income from the sale of own movable property, by collection centres, subject to national programs financed from the state budget or other public funds are not taxable.

Revenues derived from the sale of waste by waste collection centres for metal, paper, glass, etc., other than movable property subject to national programs are classified in the category "income from other sources" and are taxed at source at 16% rate, the tax being final.

It is clarified that the category of delegation and secondment costs are included transportation costs, accommodation and allowance for delegation, established according to the law or applicable labour contract.

Local taxes

It is provided the way how the tax rates are set, that rates between 10% - 20% and 30% - 40% for buildings belonging to legal persons not having made the revaluations in the last 3 years, 5 years respectively, preceding the reference fiscal year.

There are listed the buildings having a tourist destination for tax purposes.

It is exemplified the calculation of hotel tax. Where local authorities choose to set this tax, a 1% rate applies to the total value of the accommodation / accommodation fee for each day of stay of tourist, value that does not include VAT.

Social contributions

There are specified the types of persons who fall into the category of administrators of commercial companies (eg, administrators, board members, members of supervisory council, etc.).

There were listed the incomes exempt from payroll taxes due by the employee / employer.

Pentru informatii suplimentare , persoana de contact este:

Eduard Pavel
Partener BG CONTA
E-mail: e.pavel@bgconta.ro

For additional information, please contact:

Eduard Pavel
BG CONTA Partner
E-mail: e.pavel@bgconta.ro