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In Monitorul Oficial al Romaniei nr. 310/29.05.2013 a fost publicata Legea nr. 168/2013 privind aprobarea Ordonanței Guvernului nr. 8/2013 pentru modificarea și completarea Legii nr. 571/2003 privind Codul fiscal și reglementarea unor măsuri financiar-fiscale.

Principalele prevederi sunt:

Impozit pe profit

Daca o persoana juridica straina are infiintate in Romania mai multe sedii permanente, unul dintre aceste sedii va prelua calculul, declararea si plata impozitului pe profit pentru toate celelalte sedii permanente.

Se abroga prevederea de la art. 21 alin. (3) lit. b) din Codul fiscal care prevedea limitarea deductibilitatii cheltuielilor cu diurna pentru deplasarea salariatilor in Romania sau strainatate in limita a de 2,5 ori nivelul pentru institutiile publice.

Se acorda integral dreptul de deducere a amortizarii fiscale (sunt exceptate de la limitarea amortizarii la 1.500 lei / luna) pentru anumite categorii de autoturisme cum sunt: autovehicule utilizate pentru interventii, servicii de paza, curierat, autovehiculele folosite de agentii de vanzari si achizitii etc.

Impozit pe veniturile microintreprinderilor

Societatile nou infiintate nu vor fi considerate microintreprinderi daca la infiintare intentioneaza sa desfasoare activitati de consultanta si management, jocuri de noroc si pariuri sportive sau au un capital social subscris de minim 25.000 Eur.

Impozitul pe veniturile obtinute din Romania de nerezidenti

Se clarifica faptul ca impozitul cu retinere la sursa de 50% se aplica asupra veniturilor platite intr-un stat cu care Romania nu are incheiat un instrument juridic privind schimbul de informatii numai daca aceste venituri sunt platite ca urmare a unor tranzactii calificate ca fiind tranzactii artificiale.

Taxa pe valoarea adaugata

Se extinde termenul de aplicare a masurilor de simplificare pentru tranzactiile cu cereale si plante tehnice realizate in Romania pana la data de 31 mai 2014.

Impozitul pe venit

Cheltuielile efectuate pentru salariati pe perioada delegarii si detasarii in tara si in strainatate, in interesul serviciului, reprezentand indemnizatii platite acestora, precum si cheltuielile de transport si cazare, sunt deductibile integral

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Law no 168/2013 for approving Government Ordinance no 8/2013 amending Law no. 571/2003 regarding the Fiscal Code and the regulation of financial and fiscal measures, was published into Official Gazette no 310/29.05.2013.

The main provisions are as follows:

Corporate tax

If a foreign entity has established more permanent establishments (PE) in Romania, one of these PEs will take responsibility for calculation, declaration and payment of corporate tax for all other PEs.

It is repealed the provisions of art. 21 (3) b) of the Fiscal Code which provided the limitation of per diem expenses for travel of employees within Romania or abroad, up to the limit of 2.5 times the level for public institutions.

It is allowed full deductibility of fiscal depreciation (fiscal depreciation is exempt from 1,500 lei/month limit) for certain categories of vehicles such as motor vehicles used for interventions, guard services, courier services, vehicles used by sales and acquisitions agents etc.

Microenterprise tax

Newly established companies will not be considered microenterprises if at initial set-up intends to perform consulting and management activities, gambling and sports betting or have a paid-up share capital by minimum 25,000 Eur.

Withholding tax

It is clarified that withholding tax of 50% applies to income paid into a state with which Romania has concluded a legal instrument for the exchange of information only if such income is paid as a result of transactions classified as artificial transactions.

Value added tax

It extends the deadline for the implementation of simplification measures for grain crops transactions made in Romania until 31 May 2014.

Income tax

Costs incurred with employees during the delegation and secondment in Romania and abroad, in the interest of employment, representing compensation benefits, as well as travel and accommodation expenses are fully deductible



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la calculul venitului net anual din activitati independente.

in calculating the annual net income from independent activities.

Pentru persoanele fizice ce obtin venituri din activitati agricole se aproba o noua baza de impozitare.

For individuals who derive income from agricultural activities it is approved a new tax base.

Pentru informatii suplimentare , persoana de contact este:

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