



## Nr. 7/13 ianuarie 2011

In Monitorul Oficial nr. 25/10.01.2011 a fost publicat Ordinul ministrului finantelor publice nr. 13/2011 pentru aprobarea modelului si continutului formularului (096) „Declaratie de mentiuni privind anularea inregistrarii in scopuri de TVA in cazul persoanelor impozabile, inregistrate in scopuri de TVA conform art. 153 din Codul fiscal, care in cursul unui an calendaristic nu depasesc plafonul de scutire prevazut la art. 152 din Codul fiscal”.

Asa cum am mentionat in informarea noastra legislativa nr. 3 din 4 ianuarie 2011, prin OUG 117/2010 s-a creat posibilitatea ca persoanele inregistrate in scopuri de TVA care in anul anterior au avut o cifra de afaceri din operatiuni taxabile mai mica de 35.000 Euro pot opta pentru anularea inregistrarii.

Instructiunile de completare a formularului (096), precizeaza ca persoanele impozabile inregistrate in scopuri de TVA care nu au depasit plafonul de scutire de 35.000 Euro (i.e. 119.000 lei) si care doresc sa fie scoase din evidenta persoanelor inregistrate in scopuri de taxa pe valoarea adaugata vor completa si depune Formularul (096) la organul fiscal competent pana pe data de 20 ianuarie, optiunea devenind efectiva incepand cu data de 1 februarie.

Cifra de afaceri se calculeaza in lei, pe baza informatiilor din jurnalele pentru vanzari aferente operatiunilor efectuate in cursul anului calendaristic precedent celui in care se depune declaratia de mentiuni.

Pentru informatii suplimentare , persoana de contact este:  
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Order of Minister of Public Finances no 13/2011 to approve the model and content of Form (096) "Declaration regarding the cancellation of registration for VAT purposes of taxable persons registered for VAT purposes according to art. 153 of the Fiscal Code, which during a calendar year shall not exceed the exemption threshold provided under art. 152 of the Fiscal Code, was published in Official Gazette no 25/10.01.2011.

As we mentioned in our newsletter no. 3 of 4 January 2011, GEO 117/2010 has made it possible for persons registered for VAT purposes which during the previous year had a turnover of less than EUR 35,000 may choose to cancel the VAT registration.

Filling Norms for Form (096), provides that taxable persons registered for VAT purposes who have not exceeded the exemption threshold of EUR 35,000 (ie 119,000 lei) and wish to be removed from the records of taxable persons as registered VAT payers shall fill and submit the Form (096) to the competent fiscal authority until 20 January, the option becoming effective starting 1 February.

Turnover is calculated in lei, based on the information from Sales ledger relating to transactions performed during the previous calendar year in which the Form (096) is filled.

For additional information, please contact:  
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