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Nr. 7/03 iulie 2013

Modificari legislative cu intrare in vigoare la data de 1 iulie 2013

Hotararea Guvernului nr. 23/2013 pentru stabilirea salariului de baza minim brut pe tara garantat in plata (MO nr. 52/2013) precizeaza ca incepand cu data de 1 iulie 2013, salariul de baza minim brut pe tara garantat in plata se stabileste la 800 lei lunar (anterior salariul minim era de 750 lei lunar).

Pentru alinierea salariilor la noul salariu minim se va proceda la intocmirea unei decizii colective pentru intreg efectivul de personal si act aditional pentru fiecare salariat in care sa se mentioneze baza legala, dupa care se va raporta in REVISAL pana cel tarziu in ziua lucratoare anterioara implinirii termenului de 20 de zile lucratoare de la data modificarii salariului, respectiv 25 iulie 2013.

Neinregistrarea noului salariu in REVISAL la termenul prevazut de lege se sanctioneaza cu amenda de la 2.000 lei la 5.000 lei.

Ordonanța de urgența a Guvernului nr. 50/2013 privind reglementarea unor masuri fiscale (MO nr. 320/03.06.2013) precizeaza ca nivelul penalitatii de intarziere este de 0,02% pentru fiecare zi de intarziere (anterior penalitatile de intarziere erau de 5% respectiv 15%).

Penalitatea de intarziere nu inlatura obligatia de plata a dobanzilor, care raman in procent de 0,04% pentru fiecare zi de intarziere.

Hotararea Guvernului nr. 276/2013 privind stabilirea valorii de intrare a mijloacelor fixe (MO nr. 313/30.05.2013) precizeaza ca incepand cu 1 iulie 2013, valoarea minima de intrare a mijloacelor fixe va fi majorata de la 1.800 lei la 2.500 lei.

Valoarea ramasa neamortizata a mijloacelor fixe cu valoarea de intrare cuprinsa intre 1.800 lei şi 2.500 lei, existente in patrimoniul operatorilor economici la data de 1 iulie 2013, se va recupera pe durata normala de functionare ramasa.

Pentru informatii suplimentare , persoana de contact este:
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No 7/03 July 2013

Legislative amendments coming into force on 1 July 2013

Government Decision no. 23/2013 to establish the minimum gross salary guaranteed to payment (Official Gazette no 52/2013) states that starting 1 July 2013 the minimum gross salary guaranteed to payment is set at RON 800 per month (previously the minimum gross salary was 750 per month).

In order to update the salaries to the new minimum salary it is drawn a collective decision for the entire staff numbers and an addendum for each employee with mentioning the legal provision, then it is reported in REVISAL during the working day prior to expiration of 20 working days at the latest from the date of salary change, 25th of July 2013.

Failure to register into REVISAL the new salary within the deadline provided by law shall be punished by a fine of between RON 2,000 to RON 5,000.

Emergency Government Ordinance no 50/2013 regarding certain tax measures (Official Gazette no 320/03.06.2013) provides that the late payment penalty is set-up at 0.02% per day of delay (previously it was 5% and 15%).

The late payment penalty shall not remove the obligation to pay interest, which remains at 0.04%/day of delay.

Government Decision no 276/2013 regarding input value of fixed assets (Official Gazette no 313/30.05.2013) provides that starting 1 July 2013, the minimum input of fixed assets will be increased from RON 1,800 to RON 2,500.

Depreciable value of fixed assets having input value of between RON 1,800 to RON 2,500, existing in the patrimony of economic agents on 1 July 2013, will be recovered during the remaining useful life.

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