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In Monitorul Oficial al Romaniei nr. 695/10.10.2012 a fost publicat Ordinul nr. 1400/2012 privind procedura de inregistrare a contractelor/documentelor incheiate intre persoane juridice romane, persoane fizice rezidente, precum si sediile permanente din Romania apartinand persoanelor juridice straine si persoane juridice straine sau persoane fizice nerezidente.

Contractele/documentele incheiate de persoane romane cu persoane juridice straine sau persoane fizice nerezidente care executa pe teritoriul Romaniei prestari de servicii de natura lucrarilor de constructii, de montaj, activitatilor de supraveghere, activitatilor de consultanta, de asistenta tehnica si a oricaror altor servicii prestate in Romania, care genereaza venituri impozabile, trebuie inregistrate la autoritatile fiscale.

Aceste contracte trebuie inregistrate indiferent de durata lor. Obligatia de inregistrare a contractelor revine in afara persoanelor juridice si persoane fizice rezidente, precum si sediilor permanente din Romania apartinand persoanelor juridice straine.

Daca nu este incheiat un contract in forma scrisa, se inregistreaza documentele care justifica prestarile efective de servicii pe teritoriul Romaniei: situatii de lucrari, procese-verbale de receptie, rapoarte de lucru, studii de fezabilitate, studii de piata sau orice alte documente corespunzatoare.

Contractele incheiate pentru activitati desfasurate in afara teritoriului Romaniei nu fac obiectul inregistrarii.

Inregistrarea contractelor se realizeaza prin depunerea "Declaratiei de inregistrare a contractelor/documentelor care justifica prestarile efective de servicii pe teritoriul Romaniei, initiale/aditionale (conexe), incheiate cu persoane juridice straine sau persoane fizice nerezidente".

Declaratia se depune in termen de 30 de zile de la data incheierii contractelor sau de la data emiterii oricaror documente care atesta prestarea serviciilor.

Order no 1400/2012 regarding the procedure for registration of contracts / documents concluded between the Romanian legal entities, resident individuals and permanent establishments in Romania of foreign legal entities and foreign legal entities or non-resident individuals, was published into Official Gazette no 695/10.10.2012.

Agreements / documents concluded by Romanian persons with foreign legal entities or non-resident individuals for rendering on the Romanian territory services like construction, assembling, supervisory, advisory activities, technical assistance and any other services provided Romania, which generates taxable revenues must be registered with fiscal authorities.

These contracts must be registered regardless their duration. Registration obligation of contracts lies also to resident individuals and permanent establishments in Romania of foreign legal entities.

If a contract is not concluded in written, it should be registered the documents justifying the actual provision of services in Romania: work statements, reception papers, work reports, feasibility studies, market research or any other relevant supporting documents.

Contracts concluded for activities outside Romania are not registered to Romanian fiscal authorities.

Registration of contracts is made by submitting "Registration Statement of contracts / documents justifying the actual provision of services in Romania, concluded with foreign legal entities or non-resident individuals".

The statement shall be submitted within 30 days of completion of contracts or from the date of issue of any documents that prove the rendering of services.

Pentru informatii suplimentare , persoana de contact este:
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