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In Monitorul Oficial nr. 483/07.07.2011 a fost publicat Ordinul ministrului finantelor publice nr. 2.234/2011 pentru aprobarea Sistemului de raportare contabila la 30 iunie 2011 a operatorilor economici.

Principalele prevederi sunt urmatoarele:

Operatorii economici care aplica Reglementarile contabile aprobate prin Ordinul ministrului finanțelor publice nr. 3055/2009, si care in exercitiul financiar precedent au inregistrat o cifra de afaceri peste echivalentul in lei al sumei de 35.000 EUR, sunt obligati sa intocmeasca si sa depuna la autoritatile fiscale raportari contabile la 30 iunie 2011.

Termenul pentru depunerea raportarilor contabile la 30 iunie 2011 este pana cel mai tarziu la data de 16 august 2011.

Entitatile intocmesc si depun la unitatile teritoriale ale Ministerului Finanțelor Publice raportari contabile la 30 iunie 2011 care cuprind urmatoarele formulare:
a) Situatia activelor, datoriilor si capitalurilor proprii (cod 10);
b) Contul de profit si pierdere (cod 20);
c) Date informative (cod 30).

Nu intocmesc si nu depun raportari contabile la 30 iunie 2011 operatorii economici:
- care nu au desfasurat activitate de la data infiintarii pana la 30 iunie 2011;
- care in tot semestrul I 2011 s-au aflat in inactivitate temporara;
- persoanele juridice care se afla in curs de lichidare, potrivit legii.

Pentru informatii suplimentare , persoana de contact este:
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Order 2.234/2011 for approving the Accounting reporting system as at 30 June 2011 for legal entities, was published into Official Gazette no 483/07.07.2011.

The main provisions are as follows:

Legal entities who apply accounting regulations approved by the Minister of Finance Order no. 3055/2009, and that in the previous financial year registered a turnover of more than the equivalent in lei of 35,000 EUR, have to prepare and submit to the tax authorities accounting reports as at 30 June 2011.

The deadline for submitting accounting reports as at 30 June 2011 is 16 August 2011 at the latest.

Entities prepare and submit to the territorial units of the Ministry of Public Finance 30 June 2011 accounting reports that include the following forms:
a) Statement of assets, liabilities and equity (code 10);
b) Profit and loss (code 20);
c) Informative data (code 30).

Do not prepare and do not submit accounting reports as at 30 June 2011 legal entities:
- which have not performed any activity from the date of establishment up to 30 June 2011;
- which throughout the first half of 2011 were in temporary inactivity;
- legal entities which are under liquidation under the law.

For additional information, please contact:
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