

Nr. 19/6 septembrie 2011**No 19/6 September 2011**

In Monitorul Oficial nr. 626/02.09.2011 a fost publicata Ordonanta nr. 29/2011 pentru modificarea si completarea Ordonantei Guvernului nr. 92/2003 privind Codul de procedura fiscala.

Principalele prevederi sunt urmatoarele:

Termenul pentru emiterea solutiei fiscale individuale anticipate este de pâna la 3 luni (anterior termenul era de 45 zile).

S-au introdus detalii suplimentare cu privire la indreptarea erorilor materiale din actele administrative fiscale.

Se precizeaza definitia sediului secundar.

Data depunerii declaratiilor prin mijloace electronice de transmitere la distanta pe portalul e-România este data inregistrarii acestora pe portal, cu conditia validarii continutului declaratiilor.

Se stabilesc reguli privind reverificarea. Prin reverificare se intelege inspectia fiscala efectuata ca urmare a aparitiei unor date suplimentare necunoscute inspectorilor fiscali la data efectuarii verificarilor, care influenteaza rezultatele acestora.

Organul fiscal emitent poate inscrie in certificatul de atestare fiscala sumele certe, lichide si exigibile pe care contribuabilul solicitant le are de incasat de la autoritati contractante si in cazul in care creantele sunt mai mari decat datoriile catre stat se considera ca societatea nu are datorii si poate participa la licitatii.

Ordinea stingerii datoriilor se efectueaza astfel: toate obligatiile fiscale principale, in ordinea vechimii, si apoi obligatiile fiscale accesorii, in ordinea vechimii.

S-au modificat normele cu privire la asistenta reciproca in materie de recuperare a creantelor legate de taxe, impozite, drepturi si alte masuri in state membre ale UE.

In cazul persoanelor fizice, nedepunerea la termenele prevazute de lege a declaratiilor de venit constituie contraventie si se sanctioneaza cu amenda de la 50 lei la 500 lei.

Nedepunerea la termenele prevazute de lege a declaratiilor recapitulative se sanctioneaza cu amenda de la 1.000 lei la 5.000 lei.

Depunerea de declaratii recapitulative incorecte ori incomplete se sanctioneaza cu amenda de la 500 lei la 1.500 lei.

Ordinance no 29/2011 for amending Ordinance no 92/2003 regarding Fiscal procedure code, was published into Official Gazette no 626/02.09.2011.

The main provisions are as follows:

The deadline for issuing advanced individual tax solution is up to 3 months (before the deadline was 45 days).

Additional details were provided on the correction of material errors of fiscal administrative acts.

The definition of the secondary office is provided.

Date of submission of tax returns by remote electronic means on e-portal Romania is the registration date on portal, providing the content of the returns is validated.

New rules for re-verification are established. "Reverification" means a tax audit conducted by the occurrence of additional information unknown by the tax inspectors on the date of performance of tax audits, which influence their results.

Fiscal authority may write into the tax certificate the undisputed, liquid and exigible amounts on which the taxpayer it has as receivables from contracting authorities and where receivables are higher than the liabilities to the state it is considered that the company has no debts and can participate in auctions.

Debt extinguishment order should be made as follows: all the main tax liabilities, in order of seniority, and then tax liabilities accessories, in order of seniority.

Rules on mutual assistance in recovery of claims relating to taxes, duties, rights and other measures in EU Member States were modified.

Failure by individuals to submit income tax returns within the deadline provided by law it is fined from 50 lei to 500 lei.

Failure to submit recapitulative statements within the deadline provided by law it is fined from 1.000 lei to 5.000 lei.

Submission of incorrect or incomplete recapitulative statements it is fined from 500 lei to 1.500 lei.

S-a eliminat astfel sanctiunea de 2% din valoarea nedecarata a achizitiei intracomunitare.

It was removed the 2% penalty of the undeclared or incorrect value of intra-community acquisition.

Pentru informatii suplimentare , persoana de contact este:

Eduard Pavel

Partener BG CONTA

E-mail: e.pavel@bgconta.ro

For additional information, please contact:

Eduard Pavel

BG CONTA Partner

E-mail: e.pavel@bgconta.ro