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In Monitorul Oficial al Romaniei nr. 384/07.06.2012 a fost publicata Ordonanta de urgenta nr.24/2012 pentru modificarea si completarea Legii nr. 571/2003 privind Codul fiscal si reglementarea unor masuri financiar-fiscale.

Principalele prevederi sunt:

Impozit pe profit
Cheltuielile de functionare, intretinere si reparatii, aferente autoturismelor folosite de persoanele cu functii de conducere si de administrare ale persoanei juridice, sunt deductibile in procent de 50% pentru cel mult un singur autoturism aferent fiecarei persoane cu astfel de atributii.

Nu sunt cheltuieli deductibile 50% din cheltuielile aferente vehiculelor rutiere motorizate care nu sunt utilizate exclusiv in scopul activitatii economice, cu o masa autorizata care sa nu depaseasca 3.500 kg si care sa nu aiba mai mult de 9 scaune de pasageri, incluzand si scaunul soferului, aflate in proprietatea sau in folosinta contribuabilului.
Cheltuielile privind amortizarea nu intra sub incidenta acestor prevederi.

Sunt deductibile provizioanele / ajustarile pentru deprecierea creantelor preluate de la institutiile de credit in vederea recuperarii acestora, in limita diferentei dintre valoarea creantei preluate prin cesionare si suma de achitat cedentului, pentru creantele care indeplinesc cumulativ urmatoarele conditii:

1. *sunt cesionate si inregistrate in contabilitatea cesionarului dupa 1 iulie 2012 inclusiv;*
2. sunt transferate de la o persoana sau datorate de o persoana care nu este afiliata contribuabilului cesionar;
3. au fost incluse in veniturile impozabile ale contribuabilului cesionar.

Astfel, cesiunea unei creante sub valoarea nominala a acesteia ar avea un efect neutru asupra profitului impozabil inregistrat de cesionar.

Taxa pe valoarea adaugata
Se limiteaza la 50% dreptul de deducere a taxei aferente cumpararii, achizitiei intracomunitare, importului, inchirierii sau leasingului de vehicule rutiere motorizate si a TVA aferente cheltuielilor legate de vehiculele aflate in proprietatea sau in folosinta persoanei impozabile, in cazul in care vehiculele nu sunt utilizate exclusiv in scopul activitatii economice.

Aceste prevederi se aplica inclusiv in situatia in care au fost emise facturi si/sau au fost platite avansuri, pentru contravaloarea partiala a bunurilor si/sau serviciilor, inainte de data de 1 iulie 2012, daca livrarea/prestarea intervine dupa aceasta data.

Incepand cu 1 iulie 2012, se modifica plafonul de scutire de TVA pentru operatiunile impozabile in Romania de la

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Emergency Ordinance no 24/2012 for amending Law no. 571/2003 regarding the Fiscal Code and regulation of certain financial – fiscal measures, was published into Official Gazette no 384/07.06.2012.

The main provisions are as follows:

Corporate tax
Operating expenses, maintenance and repairs related to cars used by management of legal entities, are 50% deductible for up to one car for each person with such powers.

50% of the expenses of motorized road vehicles are not deductible expenses if are not used exclusively for the purpose of its economic activity, with a mass authorized not exceeding 3500 kg and which have no more than 9 passenger seats, including driver's seat, owned or in use by the taxpayer.
Expenditure on depreciation is not subject to these provisions.

Provisions / adjustments for doubtful receivables taken over from credit institutions for recovery, are deductible for the difference between the value of receivables taken by assignment and the amount paid to the assignor, for receivables that meet the following conditions:

1. *are assigned and recorded in the accounting of the assignee after July 1 2012 inclusive;*
2. are transferred from one person or due by a person not affiliated with the assignee;
3. were included in the taxable income of the assignee.

Thus, assignment of receivables below its face value would have a neutral effect on taxable income recorded by the assignee.

Value added tax
Tax deductibility related to purchase, intra-community acquisition, imports, rental or leasing of motor road vehicles is limited to 50% and also the VAT related to expenses with vehicles owned or in use taxpayer, if the vehicles are not used exclusively for the purpose of its economic activity.

These provisions are also applied in the situation in which invoices were issued and / or advances were paid for partial value of goods and / or services before 1 July 2012, if the delivery / provision of service is after that date.

Starting July 1, 2012, VAT exemption threshold for taxable operations in Romania changes from 35,000 to 65,000

35.000 la 65.000 euro, la cursul de schimb comunicat de BNR, respectiv 220.000 lei.

Pentru persoana impozabila nou-infiintata care incepe o activitate economica in decursul unui an calendaristic, plafonul de scutire este de 220.000 lei (nu se mai determina proportional cu perioada ramasa de la infiintare si pana la sfarsitul anului). Acelasi plafon de scutire se aplica si in cazul solicitarii scoaterii din evidenta persoanelor inregistrate in scopuri de TVA.

Organele fiscale competente anuleaza inregistrarea persoanei impozabile in scopuri de TVA din prima zi a lunii urmatoare celei in care a intervenit termenul de depunere pentru cel de-al doilea decont de TVA, respectiv cel de-al saselea decont de TVA, pentru persoanele impozabile care au ca perioada fiscala trimestrul calendaristic / luna calendaristica si care nu a depus niciun decont de taxa pentru doua trimestre calendaristice consecutive / 6 luni consecutive.

Declaratia informativa privind livrarile de bunuri, prestarile de servicii si achizitiile, formular 392A, va fi depusa de catre persoanele impozabile inregistrate in scopuri de TVA, a caror cifra de afaceri, realizata la finele unui an calendaristic, este inferioara sumei de 220.000 de lei.

Impozit pe venit
La stabilirea venitului net anual din activitati independente, tratamentul fiscal al cheltuielilor cu vehiculele rutiere motorizate este similar cu prevederile mentionate la impozitul pe profit. (cheltuieli sunt deductibile in proportie de 50%).

Incepand cu 1 ianuarie 2013, la stabilirea venitului din investitii, castigul net anual/pierderea neta anuala din transferul titlurilor de valoare, altele decat partile sociale si valorile mobiliare in cazul societatilor inchise, se determina ca diferenta intre castigurile si pierderile inregistrate in cursul anului respectiv. Castigul net anual/pierderea neta anuala se determina de catre contribuabil, pe baza declaratiei privind venitul realizat.
Pentru aceste castiguri/pierderi, incepand cu 1 ianuarie 2013 inclusiv, nu se efectueaza plati anticipate in cursul anului fiscal, in contul impozitului anual datorat.

Pentru informatii suplimentare , persoana de contact este:
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euro at the exchange rate communicated by BNR, 220,000 lei respectively.

For newly-established taxable person starting an economic activity during a calendar year, the exemption VAT threshold is 220,000 lei. The same exemption limit applies for deregistration request of persons registered for VAT.

Tax authorities cancel the registration for VAT purposes of taxable persons from the first day of the month following the month in which the deadline for the second VAT return occurred / the sixth VAT return, respectively, for taxpayers who have calendar quarter as fiscal period / calendar month respectively, and who has not filed any VAT returns for two consecutive calendar quarters / 6 consecutive months, respectively.

Informative statement regarding supply of goods and rendering of services, Form 392A, will be filed by taxpayers registered for VAT purposes, whose turnover achieved by the end of a calendar year is less than the sum of 220,000 lei.

Income tax
In determining the annual net income from independent activities, the tax treatment of expenses with motorized road vehicles is similar to the provisions referred to corporate tax. (this expenses are 50% deductible).

Starting 1 January 2013, net annual income / net annual loss from transfer of securities other than shares and securities of closed companies, is determined as the difference between gains and losses during the fiscal year. Annual net income / net annual loss is determined by the taxpayer based on the income statement return.
For these gains / losses, starting with 1 January 2013 prepayments are not made during the fiscal year, for the annual income tax due.

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