Nr. 9/23 august 2013

In Monitorul Oficial al Romaniei nr. 528/22.08.2013 a fost publicata Hotararea Guvernului nr. 613/2013 pentru modificarea si completarea Normelor metodologice de aplicare a Legii nr. 571/2003 privind Codul fiscal.

Principalele prevederi sunt:

Impozit pe profit

Se clarifica deductibilitatea cheltuielilor inregistrate de angajator in numele unui angajat, la schemele de pensii facultative in limita unei sume reprezentand echivalentul in lei a 400 de euro, intr- un an fiscal, pentru fiecare participant.

Impozitul pe venit

Se stabileste procedura pentru determinarea bazei de calcul al impozitului pe veniturile din salarii in cazul sumelor platite direct de catre angajat care are calitatea de participant la un fond de pensii facultative. Astfel, contributiile platite la fondurile de pensii facultative se deduc din veniturile lunii in care s-a efectuat plata contributiei, in limita venitului realizat, pe baza documentelor justificative emise de catre fondul de pensii facultative.

Accize

Cursul de schimb valabil pentru conversia in lei a accizelor exprimate in euro este cursul din prima zi lucratoare a lunii octombrie din anul precedent, publicat in Jurnalul Oficial al Uniunii Europene.

Pentru tuica si rachiurile de fructe destinate consumului propriu al unei gospodarii individuale acciza este de 1.000 euro/hl alcool pur. Acciza este se reduce cu 50%, respectiv 500 euro/hl, pentru cantitati de pana la 50 de litri.

Se aplica accize specifice reduse pentru berea produsa de micii producatori independenti, cu o productie ce nu depaseste 200.000 hl/an. In acest caz se va depune pana pe data de 15 ianuarie a fiecarui an, o declaratie pe propria raspundere privind capacitatea de productie.

Reglementarile privind accizele se aplica incepand cu data de 01 septembrie 2013, iar celelalte prevederi se aplica incepand cu data de 22 august 2013, data publicarii hotararii in Monitorul Oficial.

Pentru informatii suplimentare , persoana de contact este:
Eduard Pavel
Partener BG CONTA
E-mail: e.pavel@bgconta.ro

No 9/23 August 2013

Government Decision no 613/2013 for amending Methodological Norms for applying Law no. 571/2003 regarding the Fiscal Code, was published into Official Gazette no 528/22.08.2013.

The main provisions are as follows:

Corporate tax

It is clarified the deductibility of expenses incurred by an employer on behalf of an employee to voluntary pension schemes for amounts representing up to the equivalent in RON of EUR 400 during a fiscal year, for each participant.

Income tax

It is established the procedure for determining the tax base for income tax from wages for amounts paid directly by the employee who is a participant in a voluntary pension fund. The contributions paid to voluntary pension funds are deducted from income of the month in which the payment of contributions is made, limited to realized income, on the basis of supporting documents issued by the voluntary pension fund.

Excise duties

Exchange rate for conversion into RON of excise duties denominated in EUR shall be the first working day of October of the previous year, published into the Official Journal of the European Union.

For brandy and fruit spirits for individual consumption of households, excise duty is 1.000 euro / hl of pure alcohol. Excise duty shall be reduced by 50% i.e. to 500 euro / hl for quantities up to 50 liters.

It is applied specific excise duty rates for beer produced by small independent producers with a production not exceeding 200,000 hl / year. In this case it will be submitted until January 15 of each year an affidavit on production capacity.

Excise duty regulations shall apply starting from 01 September 2013 and the other provisions shall apply from 22 August 2013, publication of the decision in the Official Gazette.

For additional information, please contact:
Eduard Pavel
BG CONTA Partner
E-mail: e.pavel@bgconta.ro