



Tax Flash GEO 1080/2011, GEO 73/2011, GEO 1081/2011

Order no. 1080/2011 for the modification of Order no 1294/2007 regarding taxes, contributions representing tax obligations, paid by the tax payers in the single accounts

No. 3 / 2011

February 11th, 2011

Order no. 1080/2011 brings amendments to Order no. 1294/2007 regarding taxes, contributions and other amounts representing tax obligations paid in the sole account.

The annex regarding taxes payable in the sole account of the State Budget “ State’s budget incomes - amounts collected for the state’s budget in the sole account, in process of distribution” will be modified as follows:

To the annex will be added the following taxes and contributions:

- The income tax on intellectual property.
- Tax for agricultural incomes
- Income tax triggered from other sources according to art 78, 79 and 93 from Fiscal Code.

The following taxes will be excuded:

- Stamp Duty forthe imported new vehicles, with minimum displacement of 2000 cm³
- Stamp Duty on gambling
- Mining royalties
- Oil royalties
- Exempted corporate tax, as per art. 38.1, Tax Code
- Exempted corporate tax, as per art.38.8, Tax Code.

To the annex will be added the following taxes and contributions payable in the sole account for social insurance budget:

- Health insurance contribution due by retired individuals on pension incomes exceeding the threshold;
- Health insurance contribution due for family members having the right to social aid;
- Health insurance contribution due by deported or victims of the human traffic non-resident individuals;
- Health insurance contribution due for individuals deprived of liberty;
- Health insurance contribution due for monastic staff or personnel of recognized religions;
- Health insurance contribution due for Romanian citizens, victims of the human traffic, for a length period of 12 months;
- Social security contribution due by individuals earning incomes from professional activities; other than salaries;

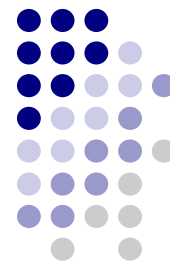
Our areas of practice:

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- Unemployment contribution due by individuals earning incomes from professional activities, other than salaries;

The amendments are to be applicable commencing with tax obligations of January 2011, to be reported and paid on 25th of February 2011.

Order no. 73/2011 regarding the amendment of Order no. 101/2008 approving the model and content of certain tax returns and withholding tax statements

Order 73/2011 modifies the model and content of 100 tax return and filling in instructions, tax return used for reporting the payment obligations toward the State Budget. The new model and content of 100 tax return will be used for reporting the tax obligations for the month of January.

The new tax return will be used for the tax obligations having due term 25th of February 2011.

Order 1081/2011 regarding the approval of model and content of several informative tax statements.

The informative tax statements approved by Order 1081/2011 are as follows:

- **392 A “Informative statement regarding the deliveries of goods and services performed during the year...”** filled in by the taxable persons registered for VAT purposes, according to the provisions of art. 153 from the Tax Code, whose turnover, actually performed at the end of the calendar year, is below the amount of 35.000 euro, computed in RON equivalent, according to the law.

- **392 B “Informative statement regarding the deliveries of goods and services performed during the year...”** filled in by the taxable persons not registered for VAT purposes, whose turnover, actually performed at the end of the calendar year, excluding the incomes obtained from transactions involving international road transportation tickets for individuals, is below the amount of 35.000 euro, computed in RON equivalent, according to the law.

- **393 C “Informative Statement regarding the incomes obtained from transactions involving international road transportation tickets for individuals, having as departure place Romania in year ...”** filled in by taxpayers registered for VAT purposes who have provided international transportation services for individuals during the previous year.

The new statements will be submitted until 25th of February.

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