

TAX FLASH

February 19th, 2010

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Decision no. 200 published on February 17th 2010 regarding the approval of the Certification Norms of the annual corporate tax return - of the legal taxpayers, except the tax payers for whom the audit is compulsory.

The Certified Tax Consultants Chamber has issued on 17th of February 2010 Decision no. 8/2010 regarding the certifications norms of the annual corporate tax return – prepared by the legal taxpayers, except those for whom financial statements auditing is compulsory.

The professional relations between the Company and the Tax Consultant shall be regulated by a written contract which establishing each party's obligations.

Company's Obligations:

The company shall provide all the necessary documents and information contained by the annual tax return in order to be checked accordingly at the written request of the Certified Tax Consultant. If the documents are considered to be confidential, the consultant shall give a written statement of maintaining the confidentiality of the information

Hotarare nr. 8 din 17 Februarie 2010 pentru aprobarea Normelor de certificarea declarațiilor fiscale anuale – ale contribuabililor persoane juridice, cu excepția celor pentru care este obligatorie auditarea.

Camera Consultantilor Fiscali a adoptat in data de 17 Februarie 2010 prin Hotararea nr. 8/2010 normele de certificare a declarațiilor fiscale anuale - ale contribuabililor persoane juridice, cu excepția celor pentru care este obligatorie auditarea.

Astfel relatia profesionala intre companie si consultantul fiscal va fi reglementata prin intermediul unui contract în formă scrisa, care va reglementa obligatiile fiecărei parti contractante.

Obligatiile Companiei:

Compania va pune la dispozitia consultantului fiscal documente si informatii în vederea verificarii elementelor înscrise în declaratia anuală de impozit pe profit ce face obiect al certificării la cererea scrisa a acestuia. În situatia în care aceste documente sunt confidentiale, consultantul fiscal va da o declaratie de păstrare a confidentialitatii informatiilor la care are acces.

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<p>provided. The Company preparing the statement, through its legal representatives shall provide a self statement regarding the conformity of the accounting registrations and accounting policies used.</p> <p><u>Tax Consultant's Obligations:</u></p> <p>The Certified Tax Consultant will provide its certification services with the respective care and attention according to the Tax Consultant Ethical Code provisions and under the supervision of the Certified Tax Consultants Chamber.</p> <p>The Consultant will analyze the tax treatment of the economic operations reflected in the financial - accounting statements as stated in the annual corporate tax return taking into consideration an acceptable threshold in order to have the possibility of detecting the significant errors.</p> <p>The result of the certification shall be consigned into a certification Report presented to the Company containing:</p> <ol style="list-style-type: none"> a) A short description of the company; b) The value of the threshold; c) Mentions regarding the fiscal loss of the previous year/years reported within the year of the tax return certification; d) The verified elements according to Title II – Corporate Tax Return as per Law 571/2003 regarding the Tax Code; e) The possible adjustment proposed to the initial tax return submitted for certification; f) The Certified Tax Consultant's opinion regarding the annual corporate tax return verified. <p>The Consultant shall issue a Certification Note which will be attached to the annual corporate tax return, mentioning if the certifications will be provided with or without any reserves.</p> <p>A copy of the Certification Report shall be kept by the Tax Consultant within its office.</p>	<p>Compania care pregateste declaratia, prin reprezentantii sai, va da o declaratie pe propria raspundere privind conformitatea inregistrărilor si a politicilor contabile cu referentialul contabil romanesc in vigoare.</p> <p><u>Obligatiile Consultantului:</u></p> <p>Consultantul Fiscal va presta serviciul de certificare cu grija si atentie cuvenită conform cerintelor cuprinse în standardele profesionale si Codul Etic al consultantului fiscal si sub supravegherea Camerei Consultantilor Fiscali.</p> <p>Acesta va analiza tratamentul fiscal al operatiunilor economice reflectate in documentele financiare - contabile si care sunt inscise în declaratia anuală de impozit pe profit luand in considerare un nivel acceptabil al pragul de semnificatie astfel incat sa poata detecta din punct de vedere cantitativ denaturarile semnificative.</p> <p>Rezultatele certificarii vor fi consemnate intr-un document numit raport de certificare ce va fi anaintat Companiei cuprinzand:</p> <ol style="list-style-type: none"> a) O scurta prezentare a Companiei; b) Valoarea pragului de semnificatie; c) Mentii referitoare la pierderea fiscala din anul/anii anteriori reportata in anul an care se certifica declaratia anuala de impozit pe profit; d) Elementele care au fost supuse verificarii conform Titlului II – Impozit pe profit din Legea nr.571/2003 privind Codul Fiscal. e) Eventualele ajustari propuse fata de declaratia supusă initial certificarii; f) Opinia consultantului fiscal referitoare la declaratia anuala de impozit pe profit ce a fost supusa verificarii. <p>Consultantul fiscal va emite o Nota de certificare care va insoti declaratia anuala de impozit pe profit care va mentiona daca certificarea se va face cu rezerve sau fara.</p> <p>O copie a Raportului de Certificare va fi pastrata la sediul Consultantului Fiscal.</p>
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