

TAX FLASH
April 15th 2010

For additional information, please contact:
Ionut Zeche, Partner
izeche@mirus-group.eu

Order 1709/2010 for the modification and completion of certain tax returns regarding tax reporting.

The Government has issued Order 1709/2010 by which groups the reporting of any tax in one tax return, form 100, depending on the target, excepting the value added tax.

By default, the taxpayers will book as payment obligations on the new tax return the following:

- (i) Withholding tax on incomes received by individuals;
- (ii) Accises;
- (iii) Income tax on domestic processing of crude oil;
- (iv) Income tax on incomes received in Romania by non-residents, individuals/legal entities;
- (v) Income tax on dividends distributed to legal entities;
- (vi) The annual tax for authorization of gambling, adjusted periodically according to the turnover;
- (vii) Corporate tax, due by legal entities;
- (viii) Corporate tax from joint ventures, due by individuals;
- (ix) Corporate tax due by non-residents performing the activity through a permanent establishment, through joint ventures, through selling of real estate located on the Romanian territory;
- (x) Income tax from salaries;
- (xi) Tax facilities provided by art. 38.1 and 2 from the Tax Code;

The present Order repeals Anexa 11 "Filling in instructions for form 103 "Tax return for accises"" and Order 1451/2010 for the approval of the model and content of form 105 "Tax return regarding the tax for gambling".

The provisions of the present order shall be applicable from the date publication in the Official Gazette.

Ordin 1709/2010 pentru modificarea si completarea unor formulare utilizate pentru declararea impozitelor si taxelor cu regim de stabilire prin autoimpunere sau retinere la sursa

Guvernul a emis Ordinul 1709/2010 prin care grupeaza declararea impozitelor si taxelor intr-o singura declaratie, declaratia 100, in functie de destinatie, cu exceptia taxei pe valoarea adaugata.

Astfel contribuabilii, vor inscrie in declaratie, obligatii de plata reprezentand:

- (i) Impozit retinut la sursa privind impozitul pe venitul persoanelor fizice;
- (ii) Accize;
- (iii) Impozit pe titeiul din productia interna;
- (iv) Impozit pe dividend distribuite persoanelor juridice;
- (v) Impozit pe veniturile obtinute din Romania de nerezidenti, persoane fizice/juridice conform titlului V;
- (vi) Taxa anuala de autorizare a jocurilor de noroc, regularizat periodic, in functie de realizari;
- (vii) Impozit pe profit, datorat de persoane juridice romane;
- (viii) Impozit pe profit din asociere, datorat de persoane fizice;
- (ix) Impozit pe profit datorat de persoane juridice straine care desfasoara activitate printr-un sediu permanent, din asociere fara personalitate juridica, care vand/cesioneaza proprietati imobiliare situate in Romania;
- (x) Impozit pe veniturile din salarii;
- (xi) Facilitati fiscal prevazute la art. 38.1 si 8 din Codul Fiscal;

Prezentul Ordin elimina Anexa 11 "Instructiuni de completare a formularului 103 "Declaratie privind accizele"" si abroga Ordinul presedintelui ANAF nr. 1451/2010 pentru aprobarea formularului 105 "Declaratie privind taxele de organizare si exploatare a jocurilor de noroc".

Prevederile prezentului Ordin se aplica de data publicarii in Monitorul Oficial.

Above information represents a brief summary of recently published information and is not intended to be advice on any particular matter. MIRUS disclaims liability to any person with respect to anything done in reliance of the context of these publications.