

TAX FLASH

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Order no. 200 published on February 15th 2010 regarding the inflation index used for the actualization of the anticipated payments made in account of the annual corporate tax for 2010.

The Ministry of Finances has published on February 15th 2010, Order 200/2010 regarding the inflation index to be used for the update on advanced payments in the account of the corporate tax for 2010.

Thus, for the fiscal year 2010, the inflation index used for update on advanced payments in the account of the annual corporate tax is 3,5%.

We mention that, commencing with 2010, the tax payers are obliged to make advanced payments in the account of the annual corporate tax amounting one fourth from the corporate tax declared for the previous year, respectively 2009, updated with the inflation index mentioned above, respectively 3,5%, as presumed by art. 34.b. from Law 571/2003 regarding the Tax Code. The first payment is due until 25th of April 2010, corresponding to the first quarter of 2010.

Ordin nr. 200 din 15 Februarie 2010 privind indicele de inflație utilizat pentru actualizarea plăților anticipate în contul impozitului pe profit anual for 2010.

Ministerul Finantelor a publicat ieri, 15 Februarie 2010, ordinul 200/2010 prin care aduce la cunostinta indicele de inflatie ce va fi folosit pentru actualizarea platilor anticipate in contul impozitului pe profit pentru anul 2010.

Astfel pentru anul fiscal 2010, indicele de inflație utilizat pentru actualizarea plăților anticipate în contul impozitului pe profit anual este 3,5%.

Mentionam ca, incepand cu anul 2010, contribuabilii sunt obligati la efectuarea platilor anticipate in contul impozitului pe profit in cuantum de o patrime din impozitul pe profit datorat pe anul precedent respectiv 2009, actualizate cu indicele de inflatie mentionat mai sus, respectiv 3,5%, conform art. 34.b. din Legea 571/2003 privind Codul Fiscal. Prima transa va fi achitata pana la 25 Aprilie 2010, aferenta primului trimestru din 2010.

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