

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

Emergency Ordinance 22/2010 regarding amendments of Law no. 571/2003 regarding the Tax Code concerning the delay of the anticipated payments in the account of the corporate tax.

The Government has issued Emergency Ordinance 22/2010 pushing the well known forestalled payments for the corporate tax to 2012.

Hereby, the taxpayers, other than banks, have the obligation to compute, report and pay on a quarterly basis corporate tax until 25th of the following month for the previous quarter in which the tax is computed. Commencing with 2012, the mentioned taxpayers shall apply the system of the forestalled payments as prevailed for the banks. By exception, the banks, set up during the previous year, who were not obliged to pay the flat tax rate and have reported a fiscal loss at the end of the year shall make quarterly forestalled payments for the corporate tax amounting one fourth from the minimum flat rate, according to art.18.3 computed accordingly for the set up year.

The present ordinance brings several amendments and clarifications to article 18 regarding the minimum flat rate due, by introducing a new align stipulating that the taxpayers will make a comparison between duly computed income tax for quarters I - III and the minimum flat rate, computed accordingly, by dividing the minimum annual flat rate to 12 and multiplying the result with the number of months of the respective quarter. In the event of commencement or ending of taxable period within the quarter, the minimum flat rate shall be computed accordingly with the number of days of the respective quarter. For the final computation of the annual income tax due, the taxpayers shall compare the annual income tax with the minimum annual flat rate.

The provisions of the present ordinance shall be applicable for the determination of the income tax starting with 2010.

Ordonanta de Urgenta 22/2010 modificarea si completarea Legii nr. 571/2003 privind Codul fiscal 2010 cu privire la amanarea platilor anticipate in contul impozitului pe profit.

Guvernul a emis Ordonanta de Urgenta 22/2010 prin care amana efectuarea platilor anticipate pana in anul 2012.

Astfel contribuabilii, altii decat societăți comerciale bancare, au obligatia de a declara si plati impozitul pe profit trimestrial pana la data de 25 inclusiv a primei luni urmatoare trimestrului pentru care se calculeaza impozitul. Incepand cu anul 2012, acesti contribuabili urmeaza sa aplice sistemul platilor anticipate prevazut pentru contribuabilii societăți comerciale bancare. Prin exceptie contribuabilii, societăți comerciale bancare, infiintati in cursul anului precedent, care nu au fost obligati la plata impozitului minim si care la sfarsitul anului fiscal in care s-au infiintat inregistreaza pierdere fiscala, efectueaza trimestrial plati anticipate in contul impozitului pe profit in suma de o patrimonie din impozitul minim anual, prevazut la art. 18 alin. (3), recalculat in mod corespunzator pentru perioada impozabila aferenta anului in care s-au infiintat.

Prezenta ordonanta aduce modificari si clarificari si la articolul 18 cu privire la impozitul minim datorat prin introducerea unui nou alineat care mentioneaza ca contribuabilii vor efectua pentru trimestrele I—III comparatia impozitului pe profit trimestrial cu impozitul minim, recalculat in mod corespunzator pentru trimestrul respectiv, prin impartirea impozitului minim anual la 12 si inmultirea cu numarul de luni aferente trimestrului respectiv. In situatia in care perioada impozabila incepe sau se incheie in cursul unui trimestru, impozitul minim se recalculeaza corespunzator numarului de zile aferente trimestrului respectiv. Pentru definitivarea impozitului pe profit datorat se efectueaza comparatia impozitului pe profit anual cu impozitul minim anual.

Prevederile prezentei ordonante de urgenta se aplica pentru determinarea impozitului pe profit incepand cu anul 2010.

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