

Tax & Legal Alert

ROMANIA 22 July 2009

Amendments to Form 100 - Statement regarding payment obligations to the state budget

Contacts:

Peter de Ruiter

Partner

E-mail: Peter.deRuiter@ro.pwc.com

Mihaela Mitroi

Partner

E-mail: Mihaela.Mitroi@ro.pwc.com

Ionut Simion

Partner

E-mail: Ionut.Simion@ro.pwc.com

Daniel Anghel

Partner

E-mail: Daniel.Anghel@ro.pwc.com

Ruxandra Stoian

Partner

E-mail: Ruxandra.Stoian@ro.pwc.com

PricewaterhouseCoopers Romania

Opera Center

1-5 Costache Negri Street

5th District, Bucharest

Tel.: + 40212028500

Fax: + 40212028600

This Tax & Legal Alert is produced by
PricewaterhouseCoopers' tax department

Tax & Legal Alert

ROMANIA 22 July 2009

Legal Disclaimer: The material contained in this alert is provided for general information purposes only and does not contain a comprehensive analysis of each item described. Before taking (or not taking) any action, readers should seek professional advice specific to their situation. No liability is accepted for acts or omissions taken in reliance upon the contents of this alert.

© 2009 PricewaterhouseCoopers Romania. All rights reserved. "PricewaterhouseCoopers" refers to the Romanian firm of PricewaterhouseCoopers or, as the context requires, the network of member firms of PricewaterhouseCoopers International Limited, each of which is a separate and independent legal entity.

PRICEWATERHOUSECOOPERS 

ANAF Order 1290/2009 ("Order") amending ANAF Order 101/2008 has been published.

[Source: Official Gazette no. 458 dated 2 July 2009]

The Order approves the model and content of the fiscal forms used to declare tax liabilities under self-assessment or withholding regimes.

For more information, please contact Peter de Ruiter, Mihaela Mitroi, Ionut Simion, Daniel Anghel or Ruxandra Stoian.

The Order amends Form 100 – "Statement regarding payment obligations to the state budget" by inserting a line for declaring the minimum tax.

The instructions for filling in Form 100 are also amended for legal persons other than banks and financial institutions, as follows:

- Line "Due amount" to be filled in with the amount representing profit tax or micro-company turnover tax, quarterly, according to the old computation rule;
- Line "Minimum tax" to be filled in with the amount representing quarterly minimum tax only if it is higher than the tax computed with the old rule;
- Line "Amount to be paid" to be filled in with the higher amount of the two above.

The line "Minimum tax" is not filled in for the last quarter.

In addition, the line "Minimum tax" is not to be filled in by taxpayers established during the year, by those who are temporarily inactive or by those whose temporary inactivity ceases in 2009.

Both the form and related instructions become applicable starting with the obligations for the second quarter of 2009.