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In Monitorul Oficial al Romaniei nr. 712/ 10.10.2011, a fost publicat Ordinul ministrului Finantelor Publice nr. 2.618/2011 pentru modificarea si completarea Ordinul ministrului Finantelor Publice nr. 752/2006 privind aprobarea procedurii de eliberare a certificatului de atestare fiscala pentru persoane juridice si fizice, a certificatului de obligatii bugetare, precum si a modelului si continutului acestora.

Principalele prevederi ale ordinului sunt:

In situatia in care contribuabilul are de incasat sume certe, lichide si exigibile de la autoritatile contractante, contribuabilul depune cererea de eliberare a certificatului de atestare fiscala, in original, impreuna cu documentul eliberat de autoritatile contractante prin care se certifica cuantumul sumelor certe, lichide si exigibile pe care le are de incasat de la acestea.

Documentul emis de autoritatea contractanta cuprinde, obligatoriu anumite elemente, printre care mentionam:

- numarul si data incheierii contractului dintre contribuabil si autoritatea contractanta;
- sumele certe, lichide si exigibile datorate pana la data emiterii documentului de catre autoritatea contractanta, defalcate pe fiecare contract in parte; etc.

Documentele eliberate de autoritatile contractante prin care se certifica cuantumul sumelor de incasat de la acestea se depun, in original, la administratia finantelor publice in a carei raza teritoriala isi are domiciliul fiscal contribuabilul.

Order no 2618/2011 for the amendment minister of Public Finances Order no. 752/2006 on the approval of the procedure to issue tax standing certificate for legal entities and individuals, certificate of budgetary obligations, and the model and their content, was published into Official Gazette no 712/2011.

The main provisions are as follows:

If the taxpayer has undisputed, liquid and exigible amounts as receivables from contracting authorities, the taxpayer applies for the issue of tax standing certificate by submitting a request, in original, along with the document issued by contracting authorities which certify the undisputed, liquid and exigible amounts that are receivable from contracting authorities.

The document issued by the contracting authority includes certain compulsory elements, such as:

- number and date of signing the contract between the taxpayer and the contracting authority;
- undisputed, liquid and exigible amounts until the document issuance by the contracting authority, broken down by each contract etc.

Documents issued by contracting authorities which certify the amounts receivables from them shall be submitted in original, to public finance administration in whose territorial jurisdiction the taxpayer has his fiscal domicile.

Pentru informatii suplimentare , persoana de contact este:
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