

**Cui se adreseaza?**

Se adreseaza Societatilor Comerciale care aplica OMFP nr 1.802/2014 sau Ordinul 1.286/2012 si care au inregistrat in exercitiul financiar precedent o cifra de afaceri mai mare de 220.000 lei. Ordinul se aplica si operatorilor economici al caror exercitiu financiar este diferit de anul calendaristic. Ordinul se aplica si subunitatilor deschise in Romania de catre Societati rezidente in state apartinand Spatiului Economic European, indiferent de exercitiul financiar ales.

Ordinul nu inlatura obligatia operatorilor economici cu capital integral ori majoritar detinut direct sau indirect de catre Autoritatile Publice Centrale ori Locale de a efectua raportarile prevazute de Ordonanta Guvernului nr.26/2013.

Entitatile autorizate, reglementate si supravegheate de Banca Nationala a Romaniei, respectiv Autoritatea de Supraveghere Financiara, vor depune la unitatile teritoriale ale Ministerului Finantelor Publice raportari contabile la 30 iunie 2015 in formatul si in termenele prevazute de reglementarile emise de Banca Nationala a Romaniei, respectiv de Autoritate de Supraveghere Financiara.

In plus, se modifica criteriile de clasificare a entitatilor si a grupurilor de entitati, definite in OMFP 1.802/2014, prin exprimarea acestora in lei, dupa cum urmeaza:

**Whom is addressed to?**

It is addressed to the companies applying OMFP no. 1.802/2014 or Order 1.286/2012 and who recorded in the previous fiscal year a turnover exceeding 220.000 RON. The Order applies also to the companies whose financial year differs from the calendar year. The Order applies also to subunits opened in Romania by companies resident in the European Economic Area, regardless of the chosen financial year.

The Order does not remove the obligation of economic operators owned or majority owned directly or indirectly by Central or Local Public Authorities to provide the reports provided by Government Ordinance no. 26/2013.

The authorized entities, regulated and supervised by the National Bank of Romania or the Financial Supervisory Authority, will submit to the local offices of the Ministry of Public Finance the accounting reports at 30 June 2015 in the format and within the deadlines stipulated by the regulations issued by the National Bank of Romania, respectively Financial Supervisory Authority.

In addition, the criteria for classification of entities and groups of entities defined in OMFP 1.802/2014 are changed, by expressing them in RON, as follows:



Descriere	Criteriu	Inainte - euro	Dupa - lei
<b>Microentitati</b> , nu depasesc limitele a cel putin doua:	Total active	350.000	1.500.000
	Cifra de afaceri neta	700.000	3.000.000
	Numar mediu de salariatii in cursul exercitiului financiar	10	10
<b>Entitati mici</b> , nu se incadreaza in categoria de microentitati si nu depasesc limitele a cel putin doua:	Total Active	4.000.000	17.500.000
	Cifra de afaceri neta	8.000.000	35.000.000
	Numarul mediu de salariatii in cursul exercitiului	50	50
<b>Entitati mijlocii si mari</b> , depasesc limitele a cel putin doua:	Total Active	4.000.000	17.500.000
	Cifra de afaceri neta	8.000.000	35.000.000
	Numarul mediu de salariatii in cursul exercitiului	50	50
<b>Grupuri mici si mijlocii</b> , nu depasesc cel putin doua:	Total Active	24.000.000	105.000.000
	Cifra de afaceri neta	48.000.000	210.000.000
	Numarul mediu de salariatii in cursul exercitiului	250	250
<b>Grupuri mari</b> , depasesc cel putin doua:	Total Active	24.000.000	105.000.000
	Cifra de afaceri neta	48.000.000	210.000.000
	Numarul mediu de salariatii in cursul exercitiului	250	250
Description	Criterion	Before - EUR	After - RON
<b>Micro entities</b> , do not exceed the limit of at least two:	Total assets	350.000	1.500.000
	Net turnover	700.000	3.000.000
	Average number of employees during the financial year	10	10
<b>Small entities</b> , do not fall into the category of micro-entities and do not exceed the limits of at least two:	Total assets	4.000.000	17.500.000
	Net turnover	8.000.000	35.000.000
	Average number of employees during the financial year	50	50
<b>Medium and large entities</b> , exceed the limits of at least two:	Total assets	4.000.000	17.500.000
	Net turnover	8.000.000	35.000.000
	Average number of employees during the financial year	50	50
<b>Small and medium groups</b> , do not exceed at least two:	Total assets	24.000.000	105.000.000
	Net turnover	48.000.000	210.000.000
	Average number of employees during the financial year	250	250
<b>Large groups</b> , exceeding at least two:	Total assets	24.000.000	105.000.000
	Net turnover	48.000.000	210.000.000
	Average number of employees during the financial year	250	250

**Norme metodologice**

In conformitate cu normele metodologice privind intocmirea si depunerea raportarilor contabile la 30 iunie 2015, entitatile intocmesc si depun la unitatile teritoriale ale Ministerului Finantelor Publice raportari contabile la 30 iunie 2015 care contin urmatoarele:

- Situatia activelor, datoriilor si capitalurilor proprii (cod 10);
- Contul de profit si pierdere (cod 20) sau Contul prescurtat de profit si pierdere (cod 20) respectiv Situatia veniturilor si cheltuielilor (cod 20) pentru entitatile care aplica OMFP 1.286/2012;
- Date informative (cod 30).

Raportarile contabile pot fi depuse de catre entitati la registratura unitatilor teritoriale ale Ministerului Finantelor Publice sau la oficiile postale prin scrisori cu valoare adaugata declarata, pe suport magnetic, impreuna cu raportarile contabile listate cu ajutorul programului de asistenta.

Termenul de depunere a raportarilor contabile la 30 iunie 2015 este cel tarziu 17 august 2015, iar nedepunerea acestora se sanctioneaza conform prevederilor Legii contabilitatii.

Entitatile care nu au desfasurat activitate de la data infiintarii pana la 30 iunie 2015, cele care in tot semestrul I al anului 2015 s-au aflat in inactivitate temporara, cele infiintate in cursul anului 2015, precum si persoanele juridice care sa afla in curs de lichidare, nu intocmesc raportari contabile la 30 iunie 2015.

**Methodological norms**

In accordance with the methodological norms regarding the preparation and submission of the accounting reports at 30 June 2015, the entities prepare and submit to the territorial units of the Ministry of Public Finance at 30 June 2015 the accounting reports that contain the following:

- Statement of assets, liabilities and equity (code 10);
- Profit and loss account (code 20) or shortened profit and loss account (code 20) or the revenues and expenses statement (code 20) for the entities that apply the OMFP 1.286/2012;
- Informative data (code 30).

The accounting reports can be filed by the entities at the registry of the territorial units of the Ministry of Public Finance or at the Post Offices by added value declared letters, on magnetic support, together with the accounting reports listed using the assistance program.

The deadline for submission of the accounting reports at 30 June 2015 is at the latest 17 August 2015, the lack of submission shall be sanctioned according to the Accounting Law.

The entities that did not have activity from the time of set up until 30 June 2015, all those that in the first half of 2015 were in temporary inactivity, those those set up during 2015, and legal entities who are under liquidation, do not prepare the accounting reports at 30 June 2015.

**PKF****Tax and Accounting issues**

***Informatiile de mai sus sunt un rezumat al unor acte legislative recent publicate si au doar caracter informativ./***

***The above information is a summary of recent published legislative acts and is only for information purposes.***

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