



Stimati colaboratori,

Ordinul Ministerului Finantelor Publice nr. 2206/2020 pentru aprobarea Sistemului de raportare contabila la 30 iunie 2020 a operatorilor economici, precum si pentru completarea unor prevederi contabile

In vigoare de la 30 iulie 2020

Sistemul de raportare contabila la 30.06.2020 se aplica entitatilor care au inregistrat o cifra de afaceri mai mare de 220 000 lei in exercitiul financiar precedent si care aplica prevederile Ordinului ministrului finantelor publice nr. 1802/2014 si nr. 2844/2016, inclusiv operatorilor economici al caror exercitiu financiar este diferit de anul calendaristic.

Indicatorii total active, cifra de afaceri neta si numar mediu de salariati se determina pe baza situatiilor financiare anuale ale exercitiului financiar precedent.

In cazul persoanelor juridice care au subunitati fara personalitate juridica, activitatea desfasurata de acestea se insumeaza de persoana juridica care intocmeste raportarea contabila la 30 iunie 2020.

Prevederile prezentului ordin se aplica si subunitatilor deschise in Romania de societati rezidente in state apartinand Spatiului Economic European, indiferent de exercitiul financiar ales care verifica incadrarea privind cifra de afaceri pe baza indicatorilor

Dear collaborators,

Order of the Ministry of Public Finance no. 2206/2020 for the approval of the Accounting Reporting System on June 30th, 2020 of the economic operators, as well as for the completion of some accounting provisions

In force since July 30th, 2020

The accounting reporting system on 30.06.2020 applies to the entities that registered a turnover higher than 220,000 lei in the previous financial year and which apply the provisions of the Order of the Minister of Public Finance no. 1802/2014 and no. 2844/2016, including economic operators whose financial year is different from the calendar year.

The total active indicators, the net turnover and the average number of employees are determined based on the annual financial statements of the previous financial year.

In the case of legal entities that have subunits without legal personality, the activity carried out by them is summed up by the legal entity that prepares the accounting reporting on June 30th, 2020.

The provisions of this order also apply to subunits opened in Romania by companies resident in countries belonging to the European Economic Area, regardless of the financial year chosen which verifies the turnover regarding the indicators determined

determinati conform raportarii contabile anuale la 31 decembrie 2019.

Daca persoana juridica cu sediul in strainatate isi desfasoara activitatea in Romania prin mai multe sedii permanente, raportarile contabile cerute de legea contabilitatii se intocmesc de sediul permanent desemnat sa indeplineasca obligatiile fiscale, acesta reflectand activitatea tuturor sediilor permanente.

Raportarile contabile se depun la unitatile teritoriale ale Ministerului Finantelor Publice, in format hartie si in format electronic sau numai in forma electronica, pe portalul www.e-guvernare.ro, avand atasata o semnatura electronica extinsa. Formatul electronic al raportarilor contabile depuse pe internet sau la unitatile teritoriale ale Ministerului Finantelor Publice consta intr-un fisier PDF la care este atasat un fisier xml.

Raportarile contabile se pot depune si la la oficiile postale, prin scrisori cu valoare declarata, pe suport magnetic, impreuna cu raportarile contabile listate cu ajutorul programului de asistenta elaborat de Ministerul Finantelor Publice, semnate.

Entitatile care care aplica prevederile Ordinului ministrului finantelor publice nr. 1802/2014 depun raportari contabile la 30 iunie 2020 care cuprind:

Pentru microentitati

- a)** Situatia activelor, datoriilor si capitalurilor proprii (cod 10);
- b)** Contul de profit si pierdere (cod 20), respectiv Contul prescurtat de profit si pierdere (cod 20);
- c)** Date informative (cod 30) – format extins.

according to the annual accounting reporting on December 31st, 2019.

If the legal entity with headquarters abroad carries out its activity in Romania through several permanent offices, the accounting reports required by the accounting law are drawn up by the permanent office designated to fulfill the fiscal obligations, this reflecting the activity of all permanent offices.

The accounting reports are submitted to the territorial units of the Ministry of Public Finance, in paper format and in electronic format or only in electronic form, on the portal www.e-guvernare.ro, with an extended electronic signature attached. The electronic format of the accounting reports submitted on the Internet or at the territorial units of the Ministry of Public Finance consists of a PDF file to which an xml file is attached.

The accounting reports can also be submitted to the post offices, by letters with declared value, on magnetic support, together with the accounting reports listed with the help of the assistance program elaborated by the Ministry of Public Finance, signed.

The entities that apply the provisions of the Order of the Minister of Public Finance no. 1802/2014 submit accounting reports on June 30th, 2020 which include:

For micro-entity

- a)** Statement of assets, liabilities and equity (code 10);
- b)** Profit and loss account (code 20), respectively Abbreviated profit and loss account (code 20);
- c)** Informative data (code 30) – extended format



Pentru entitati mici, mijlocii si mari

- a) Situatia activelor, datoriilor si capitalurilor proprii (cod 10);
- b) Contul de profit si pierdere (cod 20), respectiv Contul prescurtat de profit si pierdere (cod 20);
- c) Date informative (cod 30) – format clasic

Entitatile care aplică prevederile Ordinului ministrului finantelor publice nr. 2844/2016 depun raportari contabile la 30 iunie 2020 care cuprind:

- a) Situatia activelor, datoriilor si capitalurilor proprii (cod 10);
- b) Situatia veniturilor si cheltuielilor (cod 20);
- c) Date informative (cod 30).

Formularele care compun raportarile contabile la 30 iunie 2020 se completeaza in lei.

Entitatile care in exercitiul financiar precedent au avut cifra de afaceri sub plafonul de 220.00 lei, cele care nu au desfasurat activitate de la data infiintarii pana la 30 iunie 2020, cele care in tot semestrul I al anului 2020 s-au aflat in inactivitate temporara, cele infiintate in cursul anului 2020, precum si persoanele juridice care se afla in curs de lichidare, nu intocmesc raportari contabile la 30 iunie 2020.

Termenul de depunere:

*Raportarile contabile la 30 iunie 2020 se depun la unitatile teritoriale ale Ministerului Finantelor Publice pana cel mai tarziu la data de **30 septembrie 2020**.*

Sunt aduse prevederi suplimentare in contextual pandemiei si al neutilizarii sau utilizarii reduse a activelor imobilizate. Astfel,

For small, medium and large entities

- a) Statement of assets, liabilities and equity (code 10);
- b) Profit and loss account (code 20), respectively Abbreviated profit and loss account (code 20);
- c) Informative data (code 30) – classic format

The entities that apply the provisions of the Order of the Minister of Public Finance no. 2844/2016 submit accounting reports on June 30th, 2020 which include:

- a) Statement of assets, liabilities and equity (code 10);
- b) Statement of income and expenses (code 20);
- c) Informative data (code 30).

The forms that make up the accounting reports on June 30th, 2020 are completed in lei.

Entities that in the previous financial year had a turnover below the ceiling of 220.00 lei, those who did not carry out activity from the date of establishment until June 30th, 2020, those that in the first semester of 2020 were temporarily inactive, those established during 2020, as well as legal entities that are in the process of liquidation, do not prepare accounting reports on June 30th, 2020.

Submission deadline:

*The accounting reports on June 30th, 2020 shall be submitted to the territorial units of the Ministry of Public Finance until **September 30th, 2020** at the latest.*

Additional provisions are made in the context of the pandemic and the non-use or reduced use of fixed assets. Thus, during the asset's

pe perioada neutilizării activului, amortizarea nu este nici întreruptă, nici diminuată în funcție de utilizarea redusă a acestuia, cu excepția cazului în care activul este complet amortizat.

Cu toate acestea, în cazul utilizării metodei de amortizare calculate pe unitate de produs sau serviciu, cheltuielile cu amortizare pot fi zero atunci când nu există producție, amortizarea bazându-se în acest caz pe utilizarea activului.

Se completează planul de conturi prevăzut în OMFP nr. 2844/2016, cu următoarele conturi contabile:

- 4413 "Diferențe de impozit determinate de incertitudinile legate de tratamentele fiscale" – se ține evidența sumelor adiționale de impozit pe profit, rezultate din aplicarea IFRIC 23 "Incertitudine legată de tratamentele fiscale"
- 6565 "Pierderi din evaluarea la valoarea justă a activelor aferente dreptului de utilizare care corespund definiției unei investiții imobiliare"
- 693 "Cheltuieli cu impozitul pe profit, determinate de incertitudinile legate de tratamentele fiscale"
- 7565 "Castiguri din evaluarea la valoarea justă a activelor aferente dreptului de utilizare care corespund definiției unei investiții imobiliare".

neutralization period, the depreciation is neither interrupted nor diminished depending on its reduced use, unless the asset is fully depreciated.

However, in the case of using the depreciation method calculated per unit of product or service, the depreciation expenses may be zero when there is no production, the depreciation being based in this case on the use of the asset.

The chart of accounts provided in Order of the Minister of Public Finance no. 2844/2016 is completed, with the following accounting accounts:

- 4413 "Tax differences due to uncertainties related to tax treatment" - record of additional income tax amounts resulting from the application of IFRIC 23 "Uncertainty related to tax treatment"
- 6565 "Losses from the fair value measurement of right-of-use assets that meet the definition of a real estate investment"
- 693 "Income tax expenses, due to uncertainties related to tax treatment"
- 7565 "Gains on the valuation at fair value of rights-of-use assets that meet the definition of a real estate investment".

Contact:

Florentina Susnea
Managing Partner
florentina.susnea@pkffinconta.ro

Maria Popa
Tax Manager
maria.popa@pkffinconta.ro

