



Accounting Alert

June 2024



Accounting alert

Amendments to the Accounting regulations

Summary of the latest legislative changes introduced by the Order of the Ministry of Finance no. 981/2024

On 10.06.2024, the Order of the Ministry of Finance no. 981/2024 comprising the main aspects related to the preparation and submission of the annual financial statements and annual accounting reports of the economic operators to the territorial units of the Ministry of Finance was published in the Official Gazette no. 539.

M.O.F. no. 981/2024 amends the accounting regulations from the following normative acts:

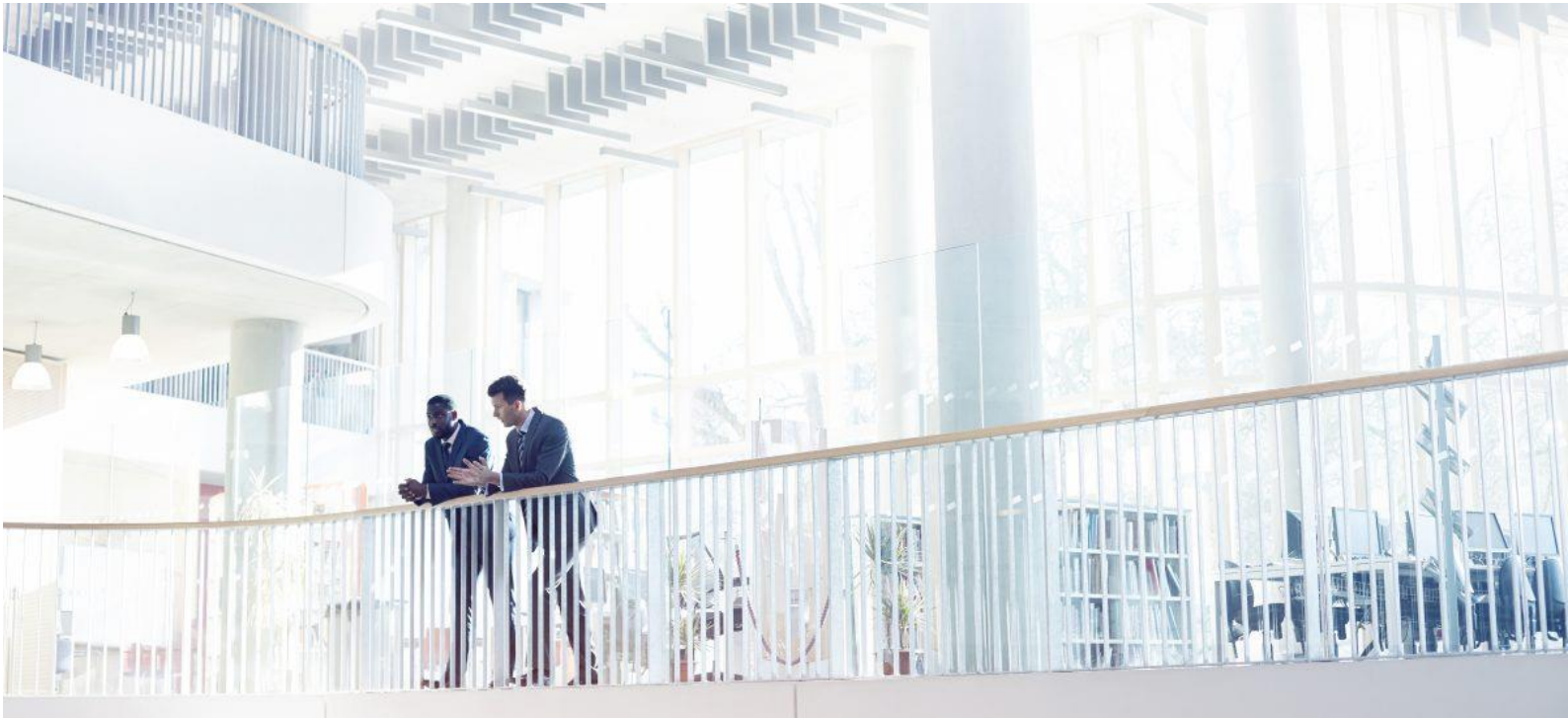
- Accounting regulations regarding the individual annual financial statements and consolidated annual financial statements, approved by Order of the Minister of Public Finance no. 1802/2014
- Accounting regulations in accordance with the International Financial Reporting Standards, approved by Order of the Minister of Public Finance no. 2844/2016.

Main changes:

- The normative act establishes the accounting treatment to be applied by entities regarding of the minimum tax and the additional tax owed by legal entities acting in the oil and gas sectors, as regulated by the Tax Code.
- The charts of accounts included in the two above mentioned accounting regulations are modified and new accounts are introduced, as follows:
 - 4417 " Profit tax at the level of the minimum turnover tax"
 - 697 "Expenses with profit tax at the level of the minimum turnover tax"
 - 6351 "Expenses with additional tax for specific sectors of activity"
- In the settlements with the state budget and special funds, the profit tax determined at the level of the minimum turnover tax is also added.

- The functionality of the accounts 441, 512, 697, 758 is amended with the reference to the profit tax determined at the level of minimum turnover tax.

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Sumar al ultimelor modificări aduse prin Ordinul Ministrului Finanțelor nr. 981/2024

În data de 10.06.2024 în M.O. 539 a fost publicat Ordinul Ministrului Finanțelor nr. 981/2024 pentru reglementarea unor aspecte cu privire la întocmirea și depunerea situațiilor financiare anuale, precum și a raportării contabile anuale ale operatorilor economici la unitățile teritoriale ale Ministerului

O.M.F nr. 981/2024 introduce modificări și completări reglementărilor contabile din următoarele acte normative:

- Reglementările contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, aprobate prin Ordinul Ministrului Finanțelor Publice nr. 1.802/2014
- Reglementările contabile conforme cu Standardele Internaționale de Raportare Financiară, aprobate prin Ordinul Ministrului Finanțelor Publice nr. 2.844/2016

Principalele noutăți:

- Actul normativ stabilește modalitatea de contabilizare de către operatorii economici a impozitului minim și a impozitului suplimentar datorat de persoanele juridice care desfășoară activități în sectoarele petrol și gaze naturale, reglementate de prevederile Codului fiscal.
- Planurile de conturi prevăzute în cele două reglementări contabile sunt modificate, introducându-se conturi noi, după cum urmează:
 - 4417 „ Impozitul pe profit la nivelul impozitului minim pe cifra de afaceri”
 - 697 „ Cheltuieli cu impozitul pe profit la nivelul impozitului minim pe cifra de afaceri”
 - 6351 „Cheltuieli cu impozitul suplimentar pentru sectoarele de activitate specifice”
- În cadrul decontărilor cu bugetul statului și fondurile speciale se adaugă și **impozitul pe profit la nivelul impozitului minim pe cifra de afaceri.**

- Se completează funcțiunea conturilor 441, 512, 697, 758 cu referința privind impozitul pe profit la nivelul impozitului minim pe cifra de afaceri.

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