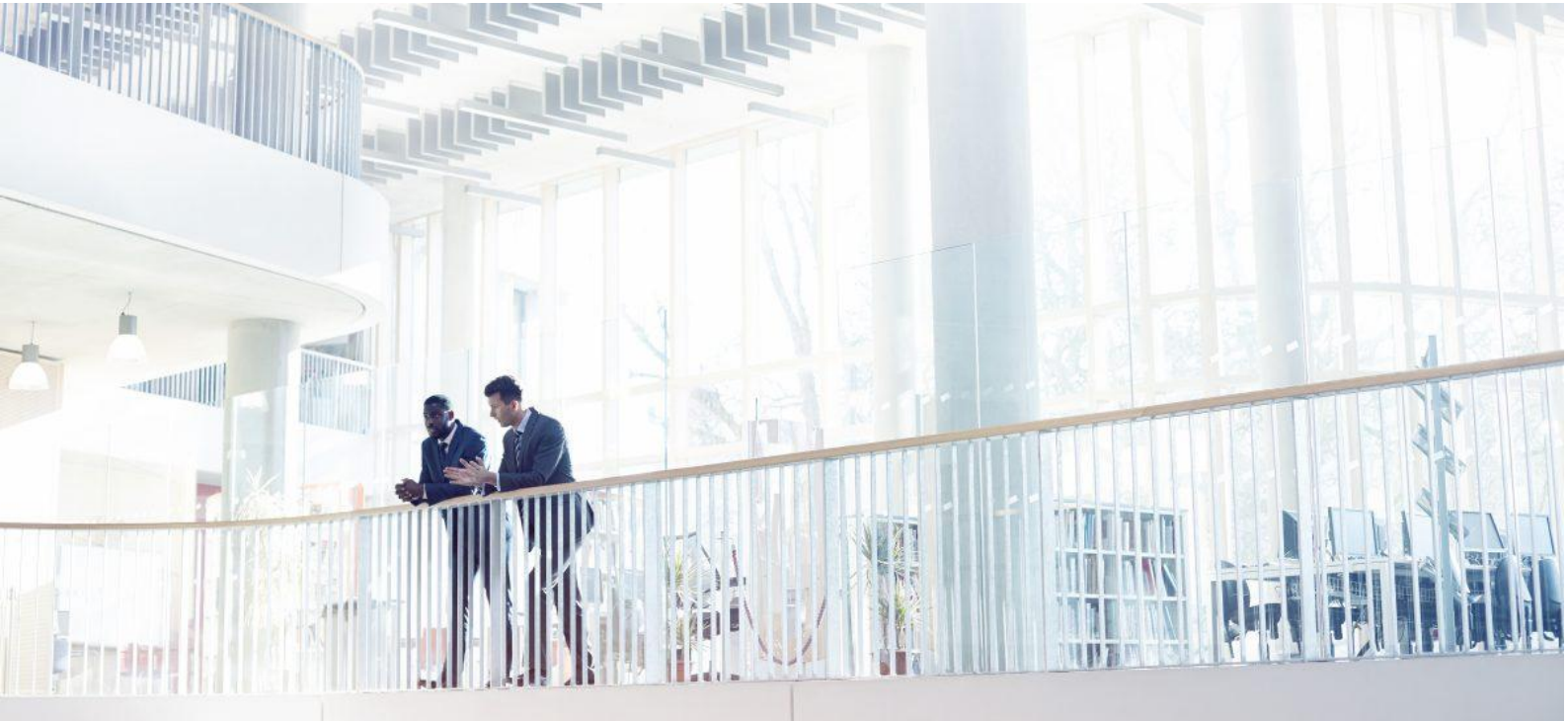




Tax Alert

January, 2025
English and Romanian

forv/s
mazars



Amendments regarding the Order of the Minister of Finance No 10/2024 on the determination of assets to be included in indicators I and A in respect of the computation of the minimum tax

On 27 January 2025, in the Official Gazette no.66 the Order of the Minister of Finance no.109 regarding the amendment and completion of Order of the Minister of Finance no. 10/2024 for the establishment of the assets to be included in indicators I and A referred to Article 18¹ and in Article 18³ para. (2) of Law No. 227/2015 regarding the Fiscal Code was published

Main aspects of the order:

- For taxpayers carrying out activities in the oil and gas sector and subject to a minimum tax, in the case of assets in progress generated by the acquisition/production of assets, started up to and including 31 December 2024, the amount of indicator I include only the amount of assets in progress incurred as a result of the acquisition/production of those assets recorded in the accounting records as of 1 January 2025, respectively as of the first day of the modified fiscal year beginning in 2025. The amount must be shown separately for the determination of indicator A, respectively not to be included in indicator A.

Date entering into force: 27.01.2024.

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Modificări cu privire la Ordinului ministrului finanțelor nr. 10/2024 pentru stabilirea activelor care trebuie incluse în indicatorii I și A în contextul calculului impozitului minim

În data de 27 ianuarie 2025, în Monitorul Oficial nr. 66 a fost publicat Ordinul ministrului finanțelor nr. 109 privind modificarea și completarea Ordinului ministrului finanțelor nr. 10/2024 pentru stabilirea activelor care trebuie incluse în indicatorii I și A prevăzuți la art. 18¹ și la art. 18³ alin. (2) din Legea nr. 227/2015 privind Codul fiscal.

Principalele modificări:

- Pentru contribuabilii care desfășoară activități în sectoarele petrol și gaze naturale și datorează impozit suplimentar, în cazul imobilizărilor în curs de execuție ocazionate de achiziția/producția de active, începute până la 31 decembrie 2024 inclusiv, în valoarea indicatorului I se include doar valoarea imobilizărilor în curs de execuție ocazionate de achiziția/producția activelor respective înregistrate în evidența contabilă începând cu data de 1 ianuarie 2025, respectiv, începând cu prima zi a anului fiscal modificat care începe în anul 2025. Această valoare se va evidenția distinct pentru determinarea indicatorului A, respectiv pentru a nu se cuprinde în indicatorul A.

Data intrării în vigoare: 27.01.2024

Solicita o ofertă

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