



Accounting Alert Romanian and English

Legea 238/2020: Noutăți privind Raportările contabile semestriale

În data de 06.11.2020 în M.O. 1041 a fost publicată Legea nr.238/2020 pentru modificarea art. 28 alin. (2) din Legea contabilității nr. 82/1991.

Legea stabilește ca raportările contabile la alte perioade decât anul calendaristic, vor putea fi solicitate de către Ministerul Finanțelor Publice doar pentru persoanele care au realizat o cifră de afaceri de peste 1.000.000 euro, la sfârșitul exercițiului financiar precedent.

Astfel, alineatul (2) aferent articolului 28 din Legea contabilității nr. 82/1991 se modifică și va avea următorul cuprins:

"(2) Ministerul Finanțelor Publice poate stabili întocmirea și depunerea la unitățile teritoriale ale Ministerului Finanțelor Publice a situațiilor financiare sau a unor raportări contabile și la alte perioade decât anual, în cadrul exercițiului financiar, doar de către persoanele care au realizat o cifră de afaceri mai mare decât echivalentul în lei a 1.000.000 euro la sfârșitul exercițiului financiar precedent."

Law 238/2020: News regarding the Half Year Accounting Reports

On 06.11.2020 in the Official Gazette no. 1041 the Law no. 238/2020 for the amendment of art. 28 paragraph (2) of the Accounting Law no. 82/1991 was published.

The law establishes that the accounting reports for other periods than the financial year can be requested by the Ministry of Public Finance for the companies that obtained a turnover of over EUR 1,000,000 only.

Thus, article 28 paragraph (2) from the Accounting Law no. 82/1991 is amended and will have the following content:

"(2) The Ministry of Public Finance may establish the preparation and submission to the territorial units of the Ministry of Public Finance of financial statements or accounting reports for other periods than annually, during the financial year, only by persons who obtained a turnover higher than the RON equivalent of EUR 1,000,000 at the end of the previous financial year. "

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