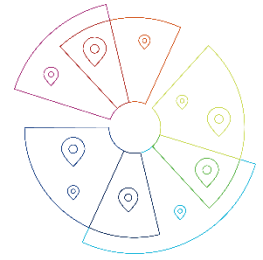


TAX NEWS**13/2023****Stimati parteneri,**

Legea nr. 70/2015 pentru intarirea disciplinei financiare privind operatiunile de incasari si plati in numerar si pentru modificarea si completarea Ordonantei de urgenta a Guvernului nr. 193/2002 privind introducerea sistemelor moderne de plata, modificata la 11/11/2023 de Legea nr. 296/2023 privind unele masuri fiscal-bugetare pentru asigurarea sustenabilitatii financiare a Romaniei pe termen lung

1. Potrivit acestei legi, sunt vizate de limitări operațiunile de încasări și plăți efectuate de: persoane juridice, persoane fizice autorizate, întreprinderi individuale, întreprinderi familiale, liber profesioniști, persoane fizice care desfășoară activități în mod independent, asocieri și alte entități cu sau fără personalitate juridică.
2. Se pot efectua operatiuni de incasari si plati in numerar, in urmatoarele conditii:

Dear collaborators,

Law no. 70/2015 for strengthening the financial discipline regarding cash receipts and cash payments operations and for amending and supplementing the Government's Emergency Ordinance no. 193/2002 on the introduction of modern payment systems, modified on 11/11/2023 by Law no. 296/2023 regarding some fiscal-budgetary measures to ensure the long-term financial sustainability of Romania

1. According to this law, the collection and payment operations carried out by: legal entities, authorized natural persons, sole proprietorships, family enterprises, freelancers, natural persons carrying out activities independently, associations and other entities with or without legal personality.
2. Collection operations and cash payments can be carried out, under the following conditions:

PKF Finconta SRL is member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s).

- | | |
|--|--|
| <p>a) incasari de la oricare dintre aceste categorii de persoane, in limita unui plafon zilnic de 1.000 lei de la o persoana;</p> <p>b) incasari efectuate de catre magazinele de tipul cash and carry, care sunt organizate si functioneaza in baza legislatiei in vigoare, de la oricare dintre aceste categorii de persoane, in limita unui plafon zilnic de 2.000 lei de la o persoana;</p> <p>c) plati catre oricare dintre aceste categorii de persoane, in limita unui plafon zilnic de 1.000 lei/persoana, dar nu mai mult de un plafon total de 2.000 lei/zi;</p> <p>d) plati catre magazinele de tipul cash and carry, care sunt organizate si functioneaza in baza legislatiei in vigoare, in limita unui plafon zilnic total de 2.000 lei;</p> <p>e) plati din avansuri spre decontare, in limita unui plafon zilnic de 1.000 lei, stabilit pentru fiecare persoana care a primit avansuri spre decontare.</p> <p>3. Sunt interzise incasarile fragmentate in numerar de la beneficiari pentru facturile a caror valoare este mai mare de 1.000 lei si, respectiv, de 2.000 lei, in cazul magazinelor de tipul cash and carry, precum si fragmentarea facturilor pentru o livrare de bunuri sau o prestare de servicii a caror valoare este mai mare de 1.000 lei, respectiv de 2.000 lei.</p> | <p>a) receipts from any of these categories of persons, within the limit of a daily ceiling of 1,000 lei from one person;</p> <p>b) collections made by cash and carry stores, which are organized and operate based on the legislation in force, from any of these categories of persons, within the limit of a daily ceiling of 2,000 lei from one person;</p> <p>c) payments to any of these categories of persons, within the limit of a daily ceiling of 1,000 lei/person, but not more than a total ceiling of 2,000 lei/day;</p> <p>d) payments to cash and carry stores, which are organized and operate based on the legislation in force, within the limit of a total daily ceiling of 2,000 lei;</p> <p>e) payments from advances for settlement, within the limit of a daily ceiling of 1,000 lei, established for each person who received advances for settlement.</p> <p>3. Fragmented cash collections from beneficiaries for invoices whose value is greater than 1,000 lei and 2,000 lei, respectively, are prohibited in the case of cash and carry stores, as well as fragmenting invoices for a delivery of goods or a provision of services whose value is greater than 1,000 lei, respectively 2,000 lei.</p> |
|--|--|

4. Sunt interzise platile fragmentate in numerar catre furnizorii de bunuri si servicii pentru facturile a caror valoare este mai mare de 1.000 lei si, respectiv, de 2.000 lei, catre magazinele de tipul cash and carry. Categoriile de persoane enumerate la pct.1 pot achita facturile cu valori care depasesc plafonul de 1.000 lei, catre furnizorii de bunuri si servicii, respectiv de 2.000 lei, catre magazinele de tipul cash and carry, astfel: 1.000 lei/2.000 lei in numerar, suma care depaseste acest plafon putand fi achitata numai prin instrumente de plata fara numerar.
 5. Operatiunile de incasari si plati in numerar efectuate intre oricare din categoriile de persoane enumerate la pct.1 si persoane fizice, reprezentand contravaloarea unor livrari ori achizitii de bunuri sau a unor prestari de servicii, dividende, cesiuni de creante sau alte drepturi si primiri ori restituirii de imprumuturi sau alte finantari, se efectueaza cu incadrarea in plafonul zilnic de 5.000 lei catre/de la o persoana, pana la data de 31 decembrie 2024, si 2.500 lei, incepand cu data de 1 ianuarie 2025.
 6. Sunt interzise incasarile si platile fragmentate pentru operatiunile de incasari/plati in numerar prevazute la pct 5 de mai sus, cu o valoare mai mare decat plafonul prevazut la pct. 5. Aceste prevederi nu
4. Fragmented cash payments to suppliers of goods and services for invoices whose value is greater than 1,000 lei and, respectively, 2,000 lei, to cash and carry stores are prohibited. The categories of people listed in point 1 can pay invoices with values exceeding the ceiling of 1,000 lei, to suppliers of goods and services, respectively 2,000 lei, to cash and carry stores, as follows: 1,000 lei/2,000 lei in cash, the amount that exceeds this ceiling can only be paid through non-cash payment instruments.
 5. Cash receipts and cash payments made between any of the categories of persons listed in point 1 and natural persons, representing the consideration for deliveries or purchases of goods or services, dividends, assignments of receivables or other rights and receipts or loan repayments or other financing, is carried out within the daily ceiling of 5,000 lei to/from a person, until December 31st, 2024, and 2,500 lei, starting from January 1st, 2025.
 6. Collections and fragmented payments are prohibited for the cash collection/payment operations provided for in point 5 above, with a value higher than the ceiling provided for in point 5. These provisions do not apply in the case

PKF Finconta SRL is member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s).

se aplica in cazul livrarilor de bunuri si prestarilor de servicii care se efectueaza cu plata in rate, in conditiile in care intre persoanele prevazute la pct 1 de mai sus si persoanele fizice sunt incheiate contracte de vanzare-[...]cumparare cu plata in rate, conform legii.

7. Operatiunile de incasari si plati in numerar efectuate intre persoanele prevazute la pct 1 de mai sus si persoane fizice in calitate de asociati/ actionari/ administratori/ persoane fizice/ alti creditorii exclusiv creditorii institutionali care desfasoara activitati de intermediere financiara prevazute de lege reprezentand imprumuturi, indiferent de natura si destinatia acestora, pot fi efectuate numai prin instrumente de plata fara numerar.
8. Sumele in numerar aflate in casieria persoanelor prevazute la pct. 1 de mai sus nu pot depasi, la sfarsitul fiecarei zile, plafonul de 50.000 lei. Sumele in numerar care depasesc plafonul se depun in conturile bancare ale acestor persoane in termen de doua zile lucratoare.
9. Prin exceptie de la pct. 8 de mai sus, se admite depasirea acestui plafon numai cu sumele aferente platii salariilor si a altor drepturi de personal, precum si a altor operatiuni cu persoane fizice, pentru o perioada

of deliveries of goods and services services that are performed with payment in installments, under the conditions that between the persons provided in point 1 above and natural persons, sales-[...]purchase contracts are concluded with payment in installments, according to the law.

7. The cash collection and payment operations carried out between the persons provided for in point 1 above and natural persons as associates/ shareholders/ administrators/ natural persons/ other creditors excluding institutional creditors who carry out financial intermediation activities provided by law representing loans , regardless of their nature and destination, can only be made through non-cash payment instruments.
8. At the end of each day, the amounts in cash in the cash register of the persons provided for in point 1 above cannot exceed the ceiling of 50,000 lei. Cash amounts that exceed the ceiling are deposited in the bank accounts of these persons within two working days.
9. As an exception to point 8 above, it is allowed to exceed this ceiling only with the amounts related to the payment of salaries and other personnel rights, as well as other operations with natural persons, for a period of 3 working days from the date provided for their payment.

de 3 zile lucratoare de la data prevazuta pentru plata acestora.

10. In cazul persoanelor prevazute la pct. 1 de mai sus, pentru facturile stornate, aferente bunurilor returnate si/sau serviciilor care nu au fost prestate, cu valori mai mari de 1.000 lei, respectiv 2.000 lei, in cazul magazinelor de tipul cash and carry, restituirea sumelor aferente poate fi efectuata astfel: 1.000 lei, respectiv 2.000 lei in numerar, sumele care depasesc aceste plafoane putand fi restituite numai prin instrumente de plata fara numerar.
11. In cazul returnarii de bunuri de catre persoanele fizice si, respectiv, neprestarii de servicii catre persoanele fizice, restituirea sumelor aferente poate fi efectuata in numerar in limita a 5.000 lei, pana la data de 31 decembrie 2024, si 2.500 lei, incepand cu data de 1 ianuarie 2025, iar sumele care depasesc acest plafon putand fi restituite numai prin instrumente de plata fara numerar.
12. Operatiunile de incasari si plati in numerar intre persoanele fizice, altele decat operatiunile de incasari si plati realizate prin intermediul institutiilor care presteaza servicii de plata autorizate de Banca Nationala a Romaniei sau autorizate in alt stat membru al Uniunii Europene si

10. In the case of the persons provided in point 1 above, for canceled invoices, related to returned goods and/or services that were not provided, with values higher than 1,000 lei, respectively 2,000 lei, in the case of cash and carry, the restitution of the related amounts can be made as follows: 1,000 lei, respectively 2,000 lei in no merar, the amounts that exceed these ceilings can be returned only through non-cash payment instruments.
11. In the case of the return of goods by natural persons and, respectively, the non-provision of services to natural persons, the restitution of the related amounts can be made in cash within the limit of 5,000 lei, until December 31st, 2024, and 2,500 lei, starting with on January 1st, 2025, and the amounts that exceed this ceiling can only be returned through non-cash payment instruments.
12. Cash collection and payment operations between natural persons, other than collection and payment operations carried out through institutions providing payment services authorized by the National Bank of Romania or authorized in another member state of the European Union and notified

PKF Finconta SRL is member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s).

notificate catre Banca Nationala a Romaniei, potrivit legii, efectuate ca urmare a transferului dreptului de proprietate asupra unor bunuri sau drepturi, a prestarii de servicii, precum si cele reprezentand acordarea/restituirea de imprumuturi[...] se pot efectua in limita unui plafon zilnic de 10.000 lei/tranzactie, pana la data de 31 decembrie 2024, si 5.000 lei/tranzactie, incepand cu data de 1 ianuarie 2025. Sunt interzise incasarile si platile fragmentate in numerar pentru tranzactiile mai mari de 10.000 lei, pana la data de 31 decembrie 2024, si 5.000 lei, incepand cu data de 1 ianuarie 2025, precum si fragmentarea unei tranzactii mai mari de 10.000 lei, pana la data de 31 decembrie 2024, si 5.000 lei, incepand cu data de 1 ianuarie 2025.

13. Amenda pentru nerespectarea prevederilor, a crescut de la 10% la 25% din suma incasata/platita, respectiv detinuta in casierie, care depaseste plafonul stabilit pentru fiecare tip de operatiune, dar nu mai putin de 500 lei.
14. Nerespectarea prevederilor art. 6 și art. 11 alin. (1) - (4) constituie contravenție și se sancționează cu amendă de la 15.000 lei la 20.000 lei

to the National Bank of Romania, according to the law, carried out as a result of the transfer of ownership of some goods or rights, the provision of services, as well as those representing the granting/repayment of loans [...] can be carried out within the limit of a daily ceiling of 10,000 lei/transaction, until December 31st, 2024, and 5,000 lei/transaction, starting with January 1st, 2025. It is prohibited to collect and fragmented payments in cash for transactions greater than 10,000 lei, until December 31st, 2024, and 5,000 lei, starting with January 1st, 2025, as well as the fragmentation of a transaction greater than 10,000 lei, until December 31st, 2024, and 5,000 lei, starting with January 1st, 2025.

13. The fine for non-compliance with the provisions has increased from 10% to 25% of the amount received/paid, respectively held in the cash register, which exceeds the ceiling established for each type of operation, but not less than 500 lei.
14. Failure to comply with the provisions of art. 6 and art. 11 paragraph (1) - (4) constitutes a contravention and is sanctioned with a fine from 15,000 lei to 20,000 lei



PKF Finconta SRL
38 Jean Louis Calderon Street,
2nd District, Bucharest, 020037

+4021.317.31.90
office@pkffinconta.ro
www.pkffinconta.ro

Daca aveti intrebari cu privire la aspectele mentionate in acest buletin informativ, va rugam sa ne contactati.

If you have any questions regarding the aspects mentioned in this newsletter, please contact us.

Contact:

Florentina Susnea
Managing Partner
florentina.susnea@pkffinconta.ro

Olivia Tapurica
HR Manager
olivia.tapurica@pkffinconta.ro

PKF Finconta SRL is member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s).