TAXATION SYSTEM IN AGRICULTURE

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Key words: fiscal legislation, fiscal code, taxes and duties, farming activities, profit, income, income from farming activities, excises

SUMMARY

The Romanian fiscal code has been adopted by Law 571/2003 and amended by Law 343/2006 modifying 263 issues of the initial Fiscal code, normative documents having as fundamental objectives:
- adopting fiscal directives in the European Union legislation, perfecting and simplifying the legislative code in force;
- harmonizing with the fiscal legislation of the European Union and international fiscal agreements Romania takes part in;
- ensuring a unitary stable, coherent and clear code of the fiscal Regulations;

Taxes and duties provided by this fiscal code are based on principles such as: neutrality of fiscal measures as compared to the type of property, categories of investors and capitals, the certitude of taxation by elaborating clear legal standards, fiscal equity of natural persons and the efficiency of taxation by ensuring a long term stability of Fiscal Code provisions.

Good provision of such principles shall be achieved only by provision of Standards by Resolution and published in the Official Monitor.

The current Romanian Fiscal Code is structured by 10 titles, each with its chapters, regulating the following taxes and duties: tax on profit, tax on income, tax on micro-companies income, tax on income obtained in Romania by non-residents, tax on representation, value added tax, excises, local tax and duties.

Activities developed in agriculture display a series of particularities, therefore to be necessary:
- correct interpreting terms such as: “person” (any natural or legal person); “activity” (any activity developed by a person to obtain income); “independent activity” (any activity regularly developed by any natural person, other than a dependent activity); “tax payer” (any Romanian or foreign person developing their activity in Romania).
- Any farming activities organised and developed in Romania by compliance of legal provisions in the matter, can be declared by the Fiscal Code at the Trade Register afterwards at the territorial Fiscal Administration by Declaration of fiscal registration (fiscal vector).

BIBLIOGRAPHY

The Romanian fiscal code has been adopted by Law 571/2003, modified, completion and make-up.- M.O.927/23.12.2003, and 765/07.09.2006
Standards Methodological application of fiscal code, applicable from 01.01.2007