

MAGAZINE PUBLIC FINANCE AND ACCOUNTANCY

issued by Ministry of Public Finance

SUMMARY APRIL 2015

ISSN 1582-9774

Chief editor:

Andreea Chendi

Editorial staff:

Tanți Anghel

Ion Croitoru

Camelia Dobândă

Doru Petru Dudaș

Ion Ghizdeanu

Doina Ilie

Alexandra Lazăr

Mălina Marica

Georgeta Petre

Maria Popescu

Gheorghița Toma

Mariana Vizoli

Issue's Manager:

Florentina Stancu

Editor:

17 Apolodor St., 5 Bucharest
050741

Editorial office:

2-4 Cristian Popișteanu St.,

1 Bucharest,

4th floor, 010024

Phone: 021 313 35 60

Phone/Fax: 021 313 35 53

E-mail: revista.finante@mfinante.ro
www.mfinante.ro

CIF 4221306

Account no.:

RO94TREZ70020E330800XXXX

Activity of Treasury

and Public Accountancy

of Bucharest

Printed by:

CONPHYS SRL, Rm. Vâlcea

Alexandrina Teodora Borfoaia

Novelties concerning recognition of sales rebates..... 3

Carmen Hrabac

Settlement of VAT returns with negative amounts
with reimbursement option submitted by large taxpayers,
as Order of Minister of Public Finance no. 263/2010..... 11

Adriana Ion

The case of force majeure and fortuitous event
in the relations of fiscal procedural law..... 14

Arina Dragodan

Engaging the joint liability of third parties
for the debtor's outstanding tax obligations..... 16

Dumitru Oprean

Possibilities of making computer applications
in economic entities (second part)..... 27

Garofița Haita, Olivier Huguin de Guerle

The transposition and application of art. 135 of Directive
2006/112/EC on the common system of value added tax,
national legislation. Accommodation services..... 41

Bogdan Târlea

Applying the principle of proportionality in establishing
the budget and debt recovery resulting from irregularities
found in obtaining and using European funds..... 53

Taxpayer page

Questions and answers..... 56

Chronicle 63

LEGISLATIVE SUPPLEMENT

The authors are fully responsible for both scientific and legal points of view, for the content of the articles signed and published in this magazine.