

MAGAZINE

issued by MINISTRY OF PUBLIC FINANCE

PUBLIC FINANCE AND ACCOUNTANCY

ISSN 1582-9774

Chief editor:

Andreea Gabriela Chendi

Editorial staff:

Monica Avram

Monica Bizon

Mihai Brăgaru

Marioara Diaconescu

Camelia Dobîndă

Laurențiu-Ion Dodocioiu

Doru Petru Dudaș

Ion Ghizdeanu

Alexandra Lazăr

Ciprian Teodor Mihăilescu

Gheorghita Toma

Issue's Manager:

Sebastian Iordache

Editor:

16 Libertății Blvd., 5 Bucharest,
050706

Editorial office:

14 Libertății Blvd.,

5 Bucharest, 5th floor, 050706

Phone: 021 313 35 60

Phone/Fax: 021 313 35 53

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

www.mfinante.gov.ro

CIF 4221306

Account no.:

RO94TREZ70020E330800XXXX

Activity of Treasury
and Public Accountancy
of Bucharest

Printed by: SELADOCOM, Brăila

SUMMARY No. 1 – 2020

Geanina Iulia Rădăcină,

Alexandrina Teodora Borfoaia 3

New elements and several aspects on drawing up and submission of financial statements, respectively accounting reports by entities on 31 December 2019

Daniel Bordeiu 19

Single return for personal income tax and social security contributions due by individuals

Luminița Iancu-Tomșa 23

Fiscal liabilities to declare and pay health social security contributions of individuals

Victor Drăghici 26

The option made by individuals on destination of an amount from the income tax due in 2019 by using the new form 230 "Application on the destination of an amount representing up to 3,5% from the yearly tax due"

Arina Dragodan 29

Income tax from independent activities

Ioana-Maria Mărginean 43

The evolution of money supply in Romania before and after the financial crisis

Nicolae Mihăilescu 49

The dynamics of net investment value made in Romania (part III)

Taxpayer page 62

The INDACO systems legislative database
has been consulted when editing the articles.

www.indaco.ro

Phone/Fax: 021.311.97.11; 0758.070.077

E-mail: vanzari@indaco.ro

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.