

TAX ALERT



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NEW TAX PROCEDURES AND FORMS

The present article refers to the Orders issued by the National Tax Agency (*ANAF*), approving the procedure for receiving the requests for reimbursement of the VAT paid by taxable entities established in Romania for imports and acquisitions of goods / services performed in another Member State of the European Union; the procedure for handling the requests for VAT refund, forwarded by taxable entities that are not established in Romania, being established in another EU Member State; the procedure for

handling requests for VAT refund filed by taxable persons that have not registered for VAT purposes in Romania, being established outside the Community; and the procedure for the approval of the half-yearly / annual fiscal period of the taxable entities that have registered for VAT purposes. Also, this article specifies the forms issued by *ANAF*, which are the basis for the completion of such procedures, as well as the forms required for registration for VAT

SUMMARY

- ▶▶ Procedure for receiving the requests for reimbursement of the VAT paid by taxable entities established in Romania for imports and acquisitions of goods / services performed in another Member State of the European Union p. 2
- ▶▶ Procedure for handling the requests for VAT refund, forwarded by taxable entities that are not established in Romania, being established in another EU Member State p. 2
- ▶▶ Procedure for handling requests for VAT refund filed by taxable persons that have not registered for VAT purposes in Romania, being established outside the Community p. 2
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- ▶▶ Model and content of forms regarding registration for VAT purposes p. 3

New tax procedures and forms

Monitorul Oficial al Romaniei No. 32 of 15 January 2010 has published the following legislative acts issued by the National Tax Agency:

1. Order No. 3 / 2010 approving the Procedure for receiving the requests for reimbursement of the VAT paid by taxable entities established in Romania for imports and acquisitions of goods / services performed in another Member State of the European Union

This Order specifies the aforesaid Procedure and approves the model, content and instructions for filling in the following forms:

- ▶ **Form 318** representing the Application for refund of the value added tax, which should be filled in by the taxable entities established in Romania as per Art.147² (2) of the Tax Code; and
- ▶ **Form 319** representing the Statement on *pro rata* adjustment in compliance with Art.147² (2) of the Tax Code and point 49¹ (8) of the Methodological Norms for its application.

2. Order No. 4 / 2010 approving the Procedure for handling the requests for VAT refund, forwarded by taxable entities that are not established in Romania, being established in another EU Member State

This Order makes specific references to the abovementioned Procedure and approves the model and content of the following forms:

- ▶ Decision on VAT refunding to taxable persons that are not established in Romania, being established in another EU Member State; and
- ▶ Decision on the determination of differences of the VAT which has been refunded under the terms set out in Art.147² (1) (a) of the Tax Code.

3. Order No. 5 / 2010 approving the Procedure for handling requests for VAT refund filed by taxable persons that have not registered for VAT purposes in Romania, being established outside the Community

This Order specifies the aforesaid Procedure and approves the model and content of the following forms:

- ▶ **Form 313** representing the Application for refunding to be filed by taxable entities that have not registered for VAT purposes in Romania, being established outside the Community, which also mentions the instructions for its filling-in;
- ▶ Decision on VAT refunding to unregistered taxable entities that do not have the obligation to register for VAT purposes in Romania, being established outside the Community.

4. Order No. 6 / 2010 endorsing the Procedure for the approval of the half-yearly / annual fiscal period of the taxable entities that have registered for VAT purposes

This Order specifies the abovementioned Procedure and approves the model and content of the following forms:

- ▶▶ **Form 306** representing the Application for obtaining approval of the fiscal period related to VAT as being the half year or the calendar year; and
- ▶▶ Decision regarding the fiscal period to be used for the value added tax.

5. Order 7 / 2010 approving the model and content of forms regarding registration for VAT purposes

This Order details the model, content and instructions for filling in the following forms:

- ▶▶ **Form 090** representing the Declaration on tax registration which should be filled in by non-resident taxpayers established in the Community space that get registered directly with the competent authority;
- ▶▶ **Form 091** representing the Declaration on registration for VAT purposes by other persons that perform intra-Community acquisitions or services;
- ▶▶ **Form 093** representing Declaration regarding registration for VAT purposes by taxable entities having the place of business outside Romania, but being established in Romania through a fixed place of business; and
- ▶▶ **Form 094** representing Declaration on turnover, which should be filed by taxable entities the fiscal period of which is the quarter of a calendar year, provided that such entities did not perform intra-Community acquisitions in the previous year.

Tax Alert contains a selection of the major latest issues occurred in the Romanian legislative framework, is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy.

Therefore, we assume no responsibility in this respect.

Should you require any information related to the foregoing, please do not hesitate to contact us.

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