



**Ministry of Public Finance**

**NATIONAL TAX ADMINISTRATION AGENCY**

Communication, Public Relations and  
Mass Media Department

Registration No. ANSPDCP: 759/ 2009



Str .Apolodor 17, Sector 5,  
Bucharest, PB 050741  
Tel. : +021 319 98 57  
Fax: +021 319 98 57

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## P R E S S   R E L E A S E

### **A.N.A.F. Recovers Overdue VAT and no Retroactive VAT**

The National Tax Administration Agency [*Agenția Națională de Administrare Fiscală – A.N.A.F.*] has been undertaking actions to verify the natural persons who have declared income in excess of the RON 119,000 ceiling. The legal provisions have been applicable since 1 January 2004 when Law No.571/2003, regarding the Tax Code, has come into effect. Consequently, the assumption that “A.N.A.F. retroactively recovers VAT” does not stand true from the perspective of the applicable legislative acts and of the obligation of natural persons to comply with such legal provisions.

An analysis of the database has evidenced that there are cases in which taxpayers that are natural persons have not submitted the application for their registration as VAT payers, although they have achieved income in excess of the ceiling requiring such registration, which is the reason why the action of verifying such persons has been initiated. Since **there is also a significant number of natural persons who have declared that they obtain income from intellectual property rights**, the said action has also been undertaken in respect of this category of taxpayers.

Following verifications, A.N.A.F. has so far identified the following aspects related to this category of taxpayers:

- a. the natural persons have independently performed their activity and, hence, the tax authorities have determined / will determine such persons' potential tax obligations to the State Treasury and / or have taken / will take action for their registration as VAT payers, subject to every separate case;
- b. the natural persons have performed a dependent activity, the contracts in which they have entered do not reflect the economic reality and, hence, the tax inspection will also extend to these income tax payers in order to establish the real tax status of such persons.

Also, A.N.A.F. specifies that, in the previous years, a large number of natural persons who obtained income from intellectual property rights registered for VAT purposes and it

would have been unfair to such persons if A.N.A.F. had not verified all the natural persons who obtained income from intellectual property rights. Noteworthy is that, among the signatories to the statement transmitted to mass media, asserting that “A.N.A.F. retroactively recovers VAT” there are also persons who, in the previous years, registered for VAT purposes.

**Sorin Blejnar, A.N.A.F. President:** *“Every controlled copyright case has been and will be treated separately and carefully analysed. A proof in this respect is the fact that, as a result of the verifications which have been made so far, besides the natural persons who have performed independent activities and have had the obligation to pay VAT, natural persons have been identified, such as the socio-professional category of actors who, although they have had concluded copyright contracts, have carried on, in fact, activities of a **dependent** economic nature. In respect to this latter case, A.N.A.F. has made and will further make tax inspection, in accordance with the legal regulations in force, of income tax payers in order to determine the tax amounts which they should have paid to the consolidated budget.”*

**The National Tax Administration Agency does hereby inform the taxpayers who are natural persons and have achieved income from intellectual property of the following:**

Any income obtained from intellectual property rights relates to patents, designs and models, samples, trade and factory marks, technical procedures, know how, **copyright** and copyright-related rights and others of the kind.

Natural persons who independently achieve income from intellectual property rights in the meaning of Title VI of the Tax Code shall be **taxable persons for VAT purposes**.

Such persons **shall apply for registration for VAT purposes** to the tax authority with which they have registered as payers of income tax and other taxes, as follows:

**before performing such operations**, if they declare that they will achieve a turnover equal to or in excess of the EUR 35,000 (*i.e.* RON 119,000) ceiling of exemption or that they will obtain a turnover which is lower than the exemption ceiling **but they choose** to be subject to the normal taxation regime;

**within 10 days of the end of the month in which they have reached or have exceeded the said ceiling.**

The Romanian natural persons who obtain income from intellectual property rights shall fill in and submit **Form 020** “*Tax Registration Statement/Declaration of Amendments for Romanian Natural Persons*” to the tax authorities. The Form shall be submitted personally or through an authorised representative / tax representative to the registry office of the competent tax authority, or by registered mail.

Further information can be obtained by accessing A.N.A.F. Website [www.anaf.ro](http://www.anaf.ro), by calling the Taxpayers’ Assistance Centre, dialling 031.403.9160 (RDS telephone line), as well as from Taxpayers’ Assistance Office of Financial Administration Agencies.

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