

## **LEGAL UPDATE - JANUARY 04<sup>TH</sup>-10<sup>TH</sup>, 2016**

**ANAF Order no. 3840/2015 on the establishment of criteria for conditioning the registration for VAT purposes** entered into force on January 01<sup>st</sup>, 2016. We mention below several regulated issues:

- Order establishes the criteria on the basis of which it is conditioned the registration for VAT purposes for the companies that are set up under the Companies Law no. 31/1990, which are subject to registration to the Register of Commerce and which require registration for VAT purposes, according to art. 316 (1) a) and c) and (12) of Law no. 227/2015 on the Fiscal Code.
- Branches in Romania of the taxable persons who have economic activity outside Romania, which are required to register for VAT purposes in Romania, according with the provisions of art. 316 (2) of the Fiscal Code, are not subject to the provisions of the Order.
- Requests for VAT purposes submitted by the date of application of the Order shall be settled in accordance with the procedure in force at the date of submission.

**Order no. 4144/2015 of the Minister of Public Finance on the repeal of certain orders which include regulations in the field of value added tax** entered into force on January 06<sup>th</sup>, 2016. We mention below several regulated issues:

- At the date of entry into force of the Order are repealed:
  - a) Order no. 172/2006 of the Minister of Public Finance concerning the classification of products in the wood category for which it is applied the reverse charge;
  - b) Art. 1 and Annexes no. 1, 2 and 3 to the Order no. 2.224/2006 of the Minister of Public Finances for the approval of procedures concerning the registration and management of taxable persons registered for VAT purposes;
  - c) Order no 1.372/2008 of the Minister of Economy and Finance concerning the organization of the records for the value added tax purposes in accordance with art. 156 of the Law no. 571/2003 regarding the Fiscal Code;
  - d) Order no. 1.519/2012 of the Deputy Prime Minister, Minister of Public Finance for the approval of the Guide on the application of the VAT system at collection.

**ANAF Order no. 3841/2015 for the approval of the model and the content of the form (088) "Affidavit for assessing the intention and the ability to carry out economic activities involving operations from VAT field"** entered into force on January 01<sup>st</sup>, 2016. We mention below several regulated issues:

- The form shall be submitted together with the application for registration for the value added tax purposes in accordance with art. 316 (1) a) of the Law no. 227/2015 on the Fiscal Code, to the tax authorities by the companies which are established under the Companies Law no. 31/1990, which are subject to registration at the Register of Commerce and which require registration for VAT purposes. The form shall be submitted in the same day of filing to the Register of Commerce the application for registration in the Register of Commerce.

- The form shall be filled and submitted by the taxable persons, companies, established under the Law no. 31/1990 and which are registered for VAT purposes according to the provisions of art. 316 of Fiscal Code, at the request of the competent tax authorities, stated in accordance with the provisions of art. 58 of Law no. 207/2015 regarding the Fiscal Procedure Code, in cases such as:
  - a) change of registered office;
  - b) change of directors and/ or members.

**ANAF Order no. 3769/2015 on the declaration of the deliveries/ services and acquisitions made on the national territory by persons registered for VAT purposes and for the approval of the model and content of the informative statement regarding the deliveries/ services and acquisitions made on the national territory by persons registered for VAT purposes** will enter into force on April 01<sup>st</sup>, 2016. We mention below several regulated issues:

- Order approves the model and content of the form (394) "Informative statement on the deliveries/ services and acquisitions made on the national territory by persons registered for VAT purposes," code MFP 14.13.01.02/f, provided in Annex no. 1.
- The form is filled and submitted according to the instructions provided in Annex no. 2 and are managed according to the procedure provided in Annex no. 3.
- The printing characteristics, the manner of distribution, use and archive of the form are provided in Annex no. 4.
- The reporting period for the form (394) is the tax period declared for submitting the return of the value added tax (form 300), provided in art. 322 of the Law no. 227/2015.

**ANAF Order no. 3846/2015 for the approval of the procedures for the application of art. 92 of the Fiscal Procedure Code and for the approval of the model and the content of some forms** entered into force on January 08<sup>th</sup>, 2016. We mention below several regulated issues:

- During the period in which contributors/ taxpayers are declared inactive, are applicable to them the administration procedure regarding the declaration, assessment, verification and collection of taxes, fees, contributions and other amounts owed to the general consolidated budget.
- For contributors/ taxpayers declared inactive the registration for VAT purposes is automatically cancelled, starting with the date of the communication of the inactivity decision.

**ANAF Order no. 3845/2015 for the approval of the procedures for registration/ change of tax residence and for the approval of the model and content of some forms** entered into force on January 08<sup>th</sup>, 2016. We mention below several regulated issues:

- Order approves:
  - The procedure for registration/ change of tax residence for taxpayers subject to registration in the Register of Commerce, provided in Annex no. 1;
  - The procedure for registration/ change of tax residence for taxpayers subject to registration at the fiscal authorities, provided in Annex 2;
  - The procedure for changing the fiscal residence in the case of the individual taxpayers who own personal code, provided in Annex no. 3;
  - The procedure for registration/ change of tax residence automatically of the taxpayer, provided in Annex no. 4;
  - the model and content of the following forms:
    - a) Decision of registration/ modification of the fiscal residence of the taxpayer, code 14.13.02.16, provided in Annex no. 5 a);

- b) Decision of registration/ modification automatically of the fiscal residence of the taxpayer, code 14.13.02.16/o, provided in Annex no. 5 b);
- c) Notification of registration/ modification automatically of the fiscal residence of the taxpayer, code 14.13.03.16, provided in Annex no. 5 c).