



## Tax Flash Order no. 2795/2011

### Order no. 2795/2011 regarding the new criteria for the VAT registration procedure

Order no. 2795/2011 issued by the Ministry of Public Finances and published in the O.G. no. 824/22.11.2011 brings new regulations regarding the VAT registration procedure.

According to the new provisions, the companies aiming for VAT registration must submit to the Romanian tax authorities as well as to the Trade Registry, simultaneously, a written request for VAT registration (new form issued – **098 – Request for VAT registration**), alongside with the Annex to the registration request.

The new VAT registration procedure, involves the following:

- Submitting the form 098 alongside with the Annex to the registration request (electronic and hard copy) to the Trade Registry (at the set-up) as well as to the tax authorities, alongside with all the explanatory documents: legalized copies of the ID's of the administrators; documents regarding the legal ownership of the headquarters office and/or secondary offices; affidavit of the administrators stating that they haven't committed any felonies according to GO no. 75/2011.
- A documentary check performed by the tax authorities based on their internal evidences.
- An on-site check at the headquarters and work centers by the authorities. A valuation criteria control and drafting of the rating report by the tax authorities.
- Issuance of the registration/rejection decision within 3 working days by the authorities.

The attributions of the Financial Guard to proceed to the on-site check of the headquarters and work centers will be passed onto the tax authorities where the taxpayer has its regular office or is it registered for tax purposes.

The new order diminishes the VAT registration term, as follows:

- ⇒ The legal entities aiming for VAT registration will submit the VAT registration request, simultaneously, to the tax authorities as well as to the Trade Registry file. The concurrence of the two actions triggers the issuance of the VAT registration certificate within the next following day when the registration certificate from the Trade Registry is issued. In case the VAT registration is submitted to the tax authorities later than the request for set-up to the Trade Registry, the issuance of the VAT registration certificate will be delayed with the length period between the submission to the tax authority and Trade Registry.
- ⇒ For the companies already registered, aiming for VAT registration, without exceeding the exemption limit, the registration term is 3 working days from the submission of the registration request.

The new provisions of Order no. 2795/2011 will be applicable as of the 1<sup>st</sup> of December 2011.

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