



TAX NEWSLETTER – July 2009

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Order no. 2244/2009 issued by the Ministry of Finance regarding the modification of Application Norms for VAT exemptions on international traffic of goods provided by art. 144.1 from the Tax Code

Order no. 2244/2009 repeals certain articles from the Application Norms for VAT exemption on international traffic of goods provided by art. 144.1 from the Tax Code related to the invoice issued by the supplier.

According to Order no. 2244/2009, the invoice from the supplier will no longer contain additional information like name, address and VAT code of the custom depot authorization holder, number of the custom depot authorization and collocation “custom depot according to art. 144.1.a.8 from the Tax Code”, when placing the goods in the following situations:

- (i) When placing the goods in custom depot
- (ii) When delivering the goods placed in custom depot
- (iii) When providing services before placing the goods in custom depot
- (iv) When providing services strictly related to the goods placed in custom depot

The present Order comes into force as of July 10th 2009.

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