



Tax Flash Order 1984/2011

Order 1984/2011 on VAT registration

No. 7/ 2011

May 26th 2011

Order 1984/2011 outlines the new procedures and criteria for VAT registration as per art.153.1 let. a) and c) of the Tax Code.

According to the new procedure, the VAT registration of will be done in two steps: (i) a documentary check and (ii) a factual check performed by the Financial Guard.

For documentary check, the taxable person will submit to the tax authorities the updated VAT registration request alongside explanatory documents, including without limitation:

- Updated VAT registration request;
- Annex comprised by the present Order;
- Ascertaining Certificate issued by the Trade Registry;

Other relevant documents as the case may be (i.e. fiscal record of shareholders and administrators, proof of domiciliation)

The Annex part of the present Order is used for the evaluation of the applicant's intention and capacity to perform economic activities involving taxable operations and/or VAT exempt with deduction right operations. The annex is to be found on NAFA's website, www.anaf.ro

The documentary check is performed by the Tax Authorities within 3 working days from submitting the file.

The VAT registration is conditioned upon meeting the following criteria:

1. The applicant meets all legal conditions related to sanitary, veterinary, environmental and labor protection for its authorized business activities or such activities are not carried out at the registered office or secondary offices for a period of 3 years.
2. Shareholders and/or administrators of the applicant have clean criminal fiscal records.
3. The authorized registered office and secondary offices correspond to the object of activity declared by the applicant.

Other criteria, as applicable.

The decision of the documentary check will be released within 3 days.

Upon issuing the opinion, the factual check will take place at the request of NAFA, by the Financial Guard, attesting the existence of the registered office and secondary offices.

The decision on VAT registration request will be issued within 15 days from submitting the file.

Our areas of practice:

- Tax Advisory Services
- Accountancy & Payroll
- Audit & Assurance
- Legal Services
- Financial Advisory
- International Executive Services & Immigration
- HR Services

Contact us :

11 Dr. Thoma Ionescu Street
5th District, 050572 Bucharest
Romania

Phone: +40 (31) 405 10 17
Fax: +40 (31) 405 10 18
E-mail: office@mirus-group.eu
Web: www.mirus-group.eu