



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**VAT and other turnover taxes**

**VAT in the European Community**

**APPLICATION IN THE MEMBER STATES,  
FACTS FOR USE BY  
ADMINISTRATIONS/TRADERS  
INFORMATION NETWORKS ETC.**

**Note**

**This document collates a range of basic information on the application of VAT arrangements in the Member States which has been obtained from the tax authorities concerned.**

**The sole purpose of distributing details of national provisions is to create a work tool. In no way does this document reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.**

# Romania

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## GENERAL INFORMATION

**1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, EMAIL)**

Ministry of Public Finance, General Directorate for Indirect Taxation Legislation

17 Apolodor Street, 5<sup>th</sup> District, Bucharest, Phone Number/Fax: 0040213120160

**2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT IS AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?**

<http://www.mfinante.ro/> - general information, Fiscal Code, contact points – available in Romanian and in English;

- drafts, forms, necessary software for VAT, income tax and other taxes returns – available only in Romanian language

**3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?**

Official Journal of Romania – only in Romanian language

The website of the European Institute of Romania – [www.ier.ro](http://www.ier.ro) - in English.

## VAT REGISTRATION OF FOREIGN TRADERS

**4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?**

Foreign traders have the obligation to register for VAT purposes if they make a supply of goods or services in Romania that is subject to Romanian VAT, except for the cases where the person who is liable to pay the tax is the beneficiary of goods or services.

Also, the foreign traders making intra - Community acquisitions and supplies of goods in Romania have the obligation to register for VAT purposes in Romania.

**5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATION, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?**

The situations where registration is unnecessary because the recipient of the goods and services is liable for the tax arise when the person liable to pay VAT is:

- the taxable person acting as such to whom services covered by art. 9 (2) (e) of 6<sup>th</sup> Directive are supplied, if such services are supplied by a taxable person not established in Romania, even if this person is registered for VAT purposes in Romania;
- the person registered for VAT purposes in Romania who is the beneficiary of the following types of services, if such services are supplied by a taxable person not established in Romania, even if this person is registered for VAT purposes in Romania:
  - intra-Community transport of goods;
  - ancillary services to the intra-Community transport of goods;
  - services rendered by intermediaries of the above mentioned services;
  - works or valuation of movable tangible properties;
  - other intermediary services.
- the person registered for VAT purposes in Romania, to whom gas or electricity are delivered, if such deliveries are carried out by a taxable person not established in Romania, even if the person is registered in Romania for VAT purposes;
- the person registered for VAT purposes in Romania, who is the beneficiary of a subsequent delivery in the framework of a triangular operation, if the simplification measures are applied.
- the taxable person acting as such or the non-taxable legal person, established in Romania or not established in Romania but registered in Romania through a tax representative, who is the beneficiary of a delivery of goods or supply of services taking place in Romania, others then those mentioned above, if the delivery or supply is carried out by a taxable person not established in Romania and not registered in Romania.

In these circumstances, foreign traders can not be voluntarily registered for VAT purposes in Romania.

- The persons who are only making imports in Romania do not have the obligation to ask for VAT registration in Romania.

## **6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE AND FAX E-MAIL...)**

Foreign traders can register for VAT purposes, in Romania:

- directly (for traders established in EU Member States), at the tax body responsible for managing non-resident taxpayers;
- through the fiscal representative, at the fiscal body responsible for managing the fiscal representative;

The contact dates of the departments, addresses, telephone, fax, e-mail and other useful information can be found on the National Agency for Tax Administration web page - <http://www.mfinante.ro/>, as well as within the offices for guidance and assistance for taxpayers within the competent tax bodies.

**7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY TO FOREIGN TRADERS.**

Registration for VAT purposes of taxable persons can be done by submitting a statement to the competent tax body within National Administration Tax Agency. Within 15 days, the tax body issues to the taxable person a certificate of registration for VAT purposes which includes VAT identification number.

## **THRESHOLDS**

**8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

**9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER ARTICLE 3 OF THE VAT DIRECTIVE (2006/112/EC)?**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

## **APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN (NON-EU) TRADERS**

**10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?**

The non EU foreign traders have the obligation to appoint a tax representative for VAT purposes in Romania if they perform a supply of goods or services in Romania that is subject to Romanian VAT, except for the cases where the person who is liable to pay the tax is the beneficiary of goods or services.

Also, the non EU foreign traders have the obligation to appoint a tax representative for VAT purposes in Romania if they perform intra - Community acquisitions and supplies of goods in Romania.

**11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

The tax representative could be any taxable person who is established and registered for VAT purposes in Romania.

**12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?**

Tax representatives have the same rights and duties as the traders they represent. They will receive from the tax authority a special identification number for the purposes of representation. They are then required to submit VAT returns, and are liable for the payment of any tax due. Tax representatives must keep separate accounts for each represented person.

**13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?**

None

**14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?**

No

**APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU**

**15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE?**

Yes

**16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?**

The tax representative could be any taxable person who is established and registered for VAT purposes in Romania.

**17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?**

Tax representatives have the same rights and duties as the traders they represent. They will receive from the tax authority a special identification number for the purposes of representation. They are then required to submit VAT returns, and are liable for the payment of any tax due. Tax representatives must keep separate accounts for each represented person.

**18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?**

No

# INVOICING

## RULES ABOUT INVOICING

### **19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS, GUIDELINES...) BE FOUND?**

The 6<sup>TH</sup> Title of the Fiscal Code, approved by Law no 571/2003, updated, and the Methodology Provisions for application of the 6<sup>TH</sup> Title of the Fiscal Code

## ISSUANCE OF INVOICES

### **20. CASES WHERE AN INVOICE NEEDS TO BE ISSUED**

Every taxable person who performs a delivery of goods or a supply of services, other than a delivery or a supply exempted without right to deduct the tax shall issue an invoice to each beneficiary. Every taxable person shall also issue an invoice to each beneficiary for the amount of every advance payment with respect to a delivery or supply he receives.

### **21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT / DEBIT NOTES)?**

In order to correct information contained on invoices or other legally approved documents replacing the invoice, the following are to be done:

- in the case where the document has not been dispatched to the beneficiary, such document is to be cancelled and a new document is to be issued;
- in the case where the document has been dispatched to the beneficiary, either a new document is to be issued including, on one hand, information from the initial document, the number and date of the corrected document, the amounts with a minus sign, and, on the other hand, the correct information and amounts, or a new document is to be issued including the correct information and amounts and at the same time another document is issued with the amounts with a minus sign and including the number and the date of the corrected document.

### **22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?**

- At the latest on the 15<sup>th</sup> working day of the month following the month during which the chargeable event of the tax occurs, unless an invoice has already been issued

- At the latest on the 15<sup>th</sup> working day of the month following the month during which the taxpayer receives such an advance payment, unless an invoice has already been issued.

### **23. WHAT ARE THE RULES FOR SUMMARY INVOICING?**

The summary invoicing could be issued if the following conditions are fulfilled:

- related to supplies of goods and/or services to the same beneficiary, for which the chargeable event of tax occurs within a period that not exceed a calendar month;
- all the documents issued at the date of delivery of goods or supply of services must be attached to the summary invoice.

### **24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?**

The situations in which the self-billing is to be issued are the following:

- for each self-delivery of goods and each self-supply of services;
- for every transfer made by the taxpayer to another Member State;
- the taxable person or the non-taxable legal person, who is liable to pay the tax shall issue a self-invoice at the latest on the 15<sup>th</sup> working day of the month following the one during which the chargeable event of the tax occurs, when he is not yet in possession of the invoice related to the operation issued by the supplier.

### **25. IS THERE ANY SPECIFIC RULE IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?**

No

## **CONTENT OF INVOICES**

### **26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?**

The VAT number of the customer is to be mentioned in all cases.

### **27. ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE**

An invoice shall obligatory contain the following particulars:

- the sequential number, based on one or more series, which uniquely identifies the invoice;
- the date of issuance of the invoice;
- the name, address and registration number, as the case may be, of the taxable person that issues the invoice;



- when the supplier is not established in Romania and has appointed a fiscal representative, the name, address and registration number for VAT purposes, of the fiscal representative if the latter is liable to pay the tax;
- the name, address and registration number for VAT purposes, of the purchaser of the goods or services, if any;
- in case of intra-Community deliveries of goods exempted with deduction right, the name, address and VAT registration number of the purchaser if the purchaser is registered for VAT purposes, as well as the precise address of the place to which the goods have been transferred;
- where the co-contracting party is not established in Romania and when he has appointed a fiscal representative in Romania, the name, address and registration number for VAT purposes of this fiscal representative if the latter is liable to pay the tax;
- for the following services, the VAT registration number provided to the supplier by the customer;
  - intra-Community transport of goods;
  - ancillary services to the intra-Community transport of goods;
  - services rendered by intermediaries of the above mentioned services;
  - works or valuation of movable tangible properties;
  - other intermediary services.
- for the intra-Community supplies of goods exempted with deduction right the VAT registration number under which the purchaser is identified in the other Member State;
- in case of intra-Community acquisitions of goods that exceed the threshold of 10.000 Euro, the VAT registration number under which this supplier is identified in another Member State and under which he has made the intra-Community acquisition in Romania, as well as the VAT registration number for VAT purposes of the purchaser;
- the name and the quantity of the goods delivered, the name of services performed in case of intra-Community delivery of new means of transport;
- except for the cases where the invoice is issued before the date of the delivery, the supply or advance payment, the date when the goods have been delivered or the services supplied or the date an advance payment has been collected;
- the taxable amount, per rate, exemption or operation non taxable, of the goods or services, the unit price exclusive of tax and any rebates, discounts or other price reductions;
- the indication, per rate, of the tax collected and the total amount of the tax collected expressed in national currency, or:
  1. in case no tax is due, a reference to the appropriate provision of the Fiscal Code or of the 6<sup>th</sup> EC VAT Directive, or the following mentions “*exempted with right of deduction*”, “*exempted without right of deduction*”, “*non-taxable in Romania*”, or “*not included in the taxable amount*”, as the case may be;
  2. in case the tax is due by the beneficiary, a reference to the appropriate provision of the VAT legislation or of the 6<sup>th</sup> EC VAT Directive, or the notation “*Reverse charge*”;
- a reference to the other invoices or documents previously issued when several documents or invoices have been issued for the same operation;
- any other mention required under the VAT legislation.

The taxable person is exempted to issue an invoice for the following operations, except for the cases when the beneficiary requests an invoice:

- the transport of persons by taxi, as well as the transport of persons based on travel tickets or subscriptions;

- deliveries of goods by retail shops and supplies of services to the general population, as noted in documents without naming the purchaser;
- deliveries of goods and supplies of services noted in specific documents which have a content similar with the invoices.

## **ELECTRONIC INVOICING**

**28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE-SIGNATURE-CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.**

Yes – there is a need for advanced electronic signature, electronic data interchange system (EDI) or other electronic means accepted by the IT Department of Ministry of Public Finance.

**29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER OBLIGATORY? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND PROCEDURE.**

Yes – a summary document on paper form, with all the invoices issued by electronic means within a calendar month by a taxable person registered for VAT purposes, or with all the invoices received in a calendar month by every taxable person liable to pay VAT if the supplier is not registered for VAT purposes.

**30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO ARTICLE 233(1) SECOND SUB PARAGARPH OF THE VAT DIRECTIVE ("BY OTHER ELECTRONIC MEANS")? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?**

Yes. Electronic invoices issued by other electronic means by the taxable persons are accepted only if this other electronic means have been approved by the IT Department of Ministry of Public Finance.

**31. ANY OTHER SPECIFIC RULE IN RELATION TO ELECTRONIC INVOICING**

No

## **STORAGE OF INVOICES**

**32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?**

The place of storage is in Romania, except the storage of invoices issued which could be stored in any place if, during the storage period:

- is guaranteed the on-line access to the respective data;
- is guaranteed the authenticity of source and the integrity of content of the invoices, as well as the fact that these invoices are legible;

- the data which guarantee the authenticity of source and the integrity of the content of invoices are also stored.

The invoices or the content of the issued invoices, which are stored by electronic means, have to be put at the disposal of the competent fiscal authorities without any delay, as required.

**33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.**

No

**34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?**

10 years

**35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE CONVERSIONS?**

There are no specific rules for storage forms for invoices. The Order of the minister of public finance no. 1850/2004 establishes general conditions for issuing and electronically archiving financial accounting documents.

**36. ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE.**

No

## **SIMPLIFIED INVOICES**

**37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE (2006/112/EC)? AND WHAT ARE THE SPECIFIC RULES?**

Taxable persons who want to issue simplified invoices have to submit a duly justified request at the Ministry of Public Finance. This request is subject to consultation of the VAT Committee.

It is not allowed to issue simplified invoices for intra – Community deliveries of goods exempted with deduction right.

## **PERIODIC VAT RETURNS**

### **38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?**

Every taxable person registered for VAT purposes has to submit VAT returns.

A person registered only for the intra-Community acquisitions shall submit a special VAT return to the competent fiscal body for the:

- intra-Community acquisitions, other than acquisitions of new means of transport or excisable products;
- other operations for which he is liable to pay the tax;

A taxable person not registered for VAT purposes, whether or not he is registered for the intra-Community acquisitions, shall submit to the competent fiscal body a special VAT return for the operations for which he is liable to pay the tax .

Any person not registered for VAT purposes, whether or not they are registered for the intra-Community acquisitions, shall submit to the competent fiscal body a special VAT return for the intra-Community acquisition of a new means of transport.

Any taxable person not registered for VAT purposes and any non-taxable legal person, whether or not registered for the intra-Community acquisitions, shall submit to the competent fiscal body a special VAT return, for:

- a) the intra-Community acquisitions of excisable products;
- b) other operations for which the person is liable to pay tax.

### **39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?**

The regular taxable persons, registered for VAT purposes in Romania, have to submit periodic VAT returns, as it follows:

- Monthly;
- Quarterly, for taxable persons that do not exceed a turnover of 100.000 Euro/year.

The VAT return must be submitted before the 25<sup>th</sup> day of the month following the month in which the chargeability of tax occurred. The special VAT return shall only be submitted for the periods during which the chargeability of the tax occurs.

The payment is made until the date when the person liable to pay had the obligation to submit the VAT return.

### **40. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.**

Taxable persons that do not exceed a turnover of 100.000 Euro/year have to submit the VAT returns quarterly.

The small undertakings which are exempted without deduction right under the threshold of the equivalent in national currency of 35.000 Euro/year, do not submit VAT returns.

### **41. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?**

In the case of special arrangements applicable to second hand goods, works of art, collectors' items and antiques, the tax liability is established by fiscal period (not for every taxable supply).

## **RECAPITULATIVE STATEMENTS**

### **42. AT WHAT INTERVALS ARE RECAPITULATIVE STATEMENTS TO BE SUBMITTED?**

The recapitulative statement regarding deliveries/acquisitions of goods is submitted quarterly, until 25th of the month following the ending of the quarter, by taxable persons registered for VAT purposes, as well as by persons registered for intra-Community acquisitions of goods who made, during the reporting quarter, intra-Community deliveries and/or acquisitions of goods, as well as deliveries and/or acquisitions of goods within a triangular operation.

### **43. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN CHAPTER 6 RECAPITULATIVE STATEMENTS OF TITLE XI OF THE VAT DIRECTIVE (2006/112/EC)?**

The recapitulative statement is to be completed for intra-Community transactions made. Besides intra-Community deliveries, the taxable person has the obligation to declare intra-Community acquisitions of goods and the acquisitions of goods made within a triangular operation.

### **44. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?**

No

## **ELECTRONIC RETURNS**

### **45. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT RETURNS ELECTRONICALLY?**

Yes – there is a need for advanced electronic signature, electronic data interchange system (EDI) or other electronic means accepted by the IT Department of Ministry of Public Finance.

VAT return may be submitted by electronic means to the competent tax body, to the registry or to the post office, by registered letter.

The electronic format is sent to the competent body and will be accompanied by the printed, signed and stamped form, according to the law.

According to the provisions of GO no. 1085/2003 for applying some provisions of Law no. 161/2003 regarding some measures for ensuring transparency in exercising public functions and in the business environment, for combating corruption, as concerns the implementation of the National Electronic System, the large taxpayers can submit on-line statements through the National Electronic System.

Starting with 2007, it is foreseen to introduce the method of electronic submission of fiscal statements as an alternative method for taxpayers who are legal persons from Bucharest and Ilfov District; this method is going to be implemented for all taxpayers.

The submission of tax returns by this method implies the registration of taxpayers in order to obtain electronic certificates, based on which the statements will be electronically signed and submitted.

**46. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY TO SUBMIT STATEMENTS ELECTRONICALLY?**

The recapitulative statement is submitted by the same means as VAT return (see the answer to question no. 45).

## **ADMINISTRATIVE REQUIREMENTS**

**47. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?**

No

**48. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.**

No

**49. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?**

Romanian

## **RIGHT TO DEDUCTION**

**50. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?**

There is no right of deduction for the tax paid or payable on acquisitions of alcoholic beverages and tobacco products, unless these goods are destined for the purpose of resale or for use in the supply of services.

**51. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?**

This is not the case.

## **ANNEX 1: THRESHOLDS**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexI.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf)

## **ANNEX 2: VAT IDENTIFICATION NUMBERS**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexII.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexII.pdf)

## **ANNEX 3: ABBREVIATIONS**

[http://ec.europa.eu/taxation\\_customs/resources/documents/taxation/vat/traders/vat\\_community/vat\\_in\\_EC\\_annexIII.pdf](http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexIII.pdf)