

Romania Tax news

15th of July, 2010

Procedure for organization and operation of the Intra-Community operators Register

(Order 2101/2010, published in the Official Gazette no. 429/25 June 2010)

- General provisions

Who must enlist?

According to this Order, entry in the Register will be made at the request of taxpayers, registered for VAT purposes according to the Fiscal Code, BEFORE carrying out intra-Community transactions with goods and services specifically laid down in the Fiscal Code.

Who must not enlist?

The Register shall not include taxable persons and non-taxable legal entities which are not VAT registered or whose VAT registration as per the Fiscal Code has been cancelled, nor taxable persons whose shareholder or administrator is a person against whom a penal action has been initiated and/or whose criminal record states infractions in relation to any of the specific transactions referred to in the Fiscal Code.

Where to enlist?

The Register shall be managed by the tax authorities within whose territorial jurisdiction the taxable person has the domicile for tax purposes or where the latter is registered as payer of taxes and duties or by the tax authorities assigned by the Fiscal Procedure Code for taxable persons who are not established in Romania for VAT purposes.

- Enlistment Procedure

With a view to being entered in the Register, taxable persons and non-taxable legal entities are liable to submit with the competent tax authorities, generally, an application for registration and the criminal record issued by the competent authorities in Romania of shareholders (except for joint stock companies) and administrators.

The application for registration as intra-Community operator shall be settled no later than 10 calendar days as of the registering the application file, whereas the entry in the Register shall take effect as of notification of the registration decision.

Procedura de organizare si functionare a Registrului operatorilor intracomunitari

(Ordin 2101/2010, publicat in Monitorul Oficial nr. 429/25 iunie 2010)

- Dispozitii generale

Cine trebuie sa se inregistreze?

Potrivit prezentului Ordin, inscrierea in Registru se va realiza la cererea contribuabililor inregistrati in scopuri de TVA conform Codului fiscal, INAINTE de a efectua operatiunile intracomunitare cu bunuri si servicii prevazute expres de Codul fiscal.

Cine nu trebuie sa se inregistreze?

In Registru nu se inscriu persoanele impozabile si persoanele juridice neimpozabile care nu sunt inregistrate sau carora le-a fost anulata inregistrarea in scopuri de TVA conform Codului fiscal, precum si persoanele impozabile care au ca asociat sau administrator o persoana fata de care s-a dispus punerea in miscare a actiunii penale si/sau care are inscrise in cazierul judiciar infractiuni, in legatura cu oricare dintre operatiunile specific prevazute de Codul fiscal.

Unde sa se inregistreze?

REGISTRU va fi gestionat de organul fiscal in a carui raza teritoriala isi are domiciliul fiscal persoana impozabila ori in evidenta caruia aceasta este inregistrata ca platitor de taxe si impozite sau de organul fiscal stabilit de Codul de procedura fiscala pentru persoanele impozabile care nu sunt stabilite in Romania in scopuri de TVA.

- Procedura de inscriere

In vederea inscrierii in registru, persoanele impozabile si persoanele juridice neimpozabile trebuie sa depuna la organul fiscal competent, in cele mai multe cazuri, o cerere de inregistrare si certificatele de cazier judiciar eliberate de autoritatea competenta din Romania ale asociatilor (cu exceptia societatilor pe actiuni) si ale administratorilor.

Cererea de inregistrare ca si operator intracomunitar se solutioneaza in termen de 10 zile calendaristice de la data inregistrarii ei, urmand ca inregistrarea in Registru sa produca efecte incepand cu data comunicarii deciziei de inregistrare.

Where the list of shareholders and/or administrators changes, taxpayers are required within 30 days after the change to inform the tax authorities.

In case of taxpayers who are not registered for VAT purposes in Romania, entry in the Register must be requested simultaneously with request for VAT registration. In case of persons registered for VAT purposes according to the Fiscal Code, entry in the Register must be requested before performing the intra-Community transactions specifically provided by law.

Concerning taxpayers applying for registration up to 31 July 2010, the date of entry in the Register shall be deemed 1 August 2010.

• Deregistration

The competent tax authorities shall deregister taxable persons lodging an application in this respect. Deregistration shall come into force after notification of the decision passed by the tax authorities.

Moreover, the competent tax authorities shall automatically deregister:

- ✓ taxable persons and non-taxable legal entities included in the list of taxpayers declared inactive;
- ✓ taxable persons under temporary inactivity, registered with the trade register;
- ✓ taxable persons registered for VAT purposes, who in the year after entry in the Register no longer carried out intra-Community transactions;
- ✓ registered persons applying for cancellation of the VAT registration;
- ✓ taxable persons whose shareholder or administrator is a person against whom a penal action has been initiated in connection with any of the transactions triggering entry in the Register.

Disclosure

*This update meant as a general guide.
For more information please contact:*

Otilia Nourescu
Manager
DFK Romania SRL
Oitelor Street, No.7, 1st Floor, 4 Bucharest
Tel: +40 31 730 9000
Fax: +40 31 730 9001
Mob: +40 727 333383
E-mail: o.nourescu@dfkro.com
www.dfkro.com

In cazul in care lista asociatilor si/sau administratorilor se modifica, contribuabilii au obligatia ca in termen de 30 de zile de la data modificarii sa anunte organul fiscal.

In cazul contribuabililor neinregistrati pentru scopuri de TVA in Romania, inregistrarea in registru trebuie solicitata simultan cu solicitarea inregistrarii in scopuri de TVA. In cazul persoanelor inregistrate in scopuri de TVA conform Codului fiscal, inregistrarea in registru trebuie solicitata inainte de efectuarea operatiunilor intracomunitare expres prevazute.

Pentru contribuabilii care solicita inregistrarea pana la data de 31 iulie 2010, data inregistrarii in registru se considera a fi 1 august 2010.

• Procedura de radiere din Registru

Organul fiscal competent va radia din registru persoanele impozabile care depun o cerere in acest sens, radierea din registru producand efecte incepand cu data comunicarii deciziei emise de organul fiscal.

Mai mult, organul fiscal competent va radia din oficiu din registru:

- ✓ persoanele impozabile si persoanele juridice neimpozabile care figureaza in lista contribuabililor declarati inactivi;
- ✓ persoanele impozabile aflate in inactivitate temporara, inscrisa in registrul comertului;
- ✓ persoanele impozabile inregistrate in scopuri de TVA, care in anul urmat in scrierii in registru nu au mai efectuat operatiuni intracomunitare;
- ✓ persoanele inregistrate, care solicita anulara inregistrarii de TVA;
- ✓ persoanele impozabile care au ca asociat sau administrator o persoana impotriva careia s-a pus in miscare actiunea penala in legatura cu oricare dintre operatiunile care determina inregistrarea in registru.

Nota

*Acest material are un caracter informativ.
Pentru mai multe informatii puteti contacta:*

Otilia Nourescu
Manager
DFK Romania SRL
Strada Oitelor, Nr.7, etaj 1, sector 4, Bucuresti
Tel: +40 31 730 9000
Fax: +40 31 730 9001
Mob: +40 727 333383
E-mail: o.nourescu@dfkro.com
www.dfkro.com