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In Monitorul Oficial al Romaniei nr. 582/13.09.2013 a fost publicat Ordinul Ministrului Finantelor Publice nr. 2986/2013 pentru modificarea pct. 1 din anexa nr. 2 la Ordinul ANAF nr. 3.596/2011 privind declararea livrarilor/prestarilor și achizițiilor efectuate pe teritoriul national de persoanele inregistrate in scopuri de TVA (Declaratia 394)

Principalele prevederi sunt:

Declaratia 394 se depune pentru urmatoarele operatiuni efectuate intre persoane impozabile inregistrate in scopuri de TVA in Romania:

- orice operatiune taxabila pentru care este emisa o factura, inclusiv pentru avansuri, precum și pentru operatiunile la care se aplica sistemul TVA la incasare.
- facturile care au fost emise in perioada de raportare, inclusiv cele care au inscrisa mentiunea "taxare inversa" sau "TVA la incasare".

In declaratia informativa 394 nu se inscriu bonurile fiscale care indeplinesc conditiile unei facturi simplificate (bonurile sub 100 euro). De asemenea, nu se vor raporta nici facturile emise prin autofacturare.

Scutirea la declarare se va aplica numai pana la data de 31 decembrie 2014.

Minister of Public Finances Order no 2986//2013 to amend point 1 of Appendix no 2 to ANAF Order no. 3.596/2011 regarding declaration of deliveries and acquisitions made on national territory by persons registered for VAT, was published into Official Gazette no 582/13.09.2013 (Return 394)

The main provisions are as follows:

Statement 394 is filed for the following operations performed between taxable persons registered for VAT purposes in Romania:

- any taxable transaction for which an invoice is issued, including advances, as well as for operations to apply VAT cash system.
- invoices that were issued during the reporting period, including those that have written "reverse charge" or "VAT cash system".

In return 394 are not reported the tax receipts which qualify for a simplified invoice (fiscal receipts below 100 euros). It also will not report any self- invoice.

Exemption from reporting shall apply only until 31 December 2014.

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