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Minister of Finance Order 1786/2010 for approving the Procedure for amending, ex officio, the fiscal vector regarding VAT, was published in Official Gazette 292/05.05.2010.

The Order sets the procedure for registration, ex officio, for VAT purposes a taxable person, as well as canceling, the registration for VAT purposes of inactive taxpayers and taxpayers who are in temporary inactivity, registered in Trade Registry.

Ex officio registration of taxpayers

When a taxpayer fulfills the conditions for registration for VAT purposes and has not applied for registration, tax authorities notify that person for registration for VAT purposes.

Within five days the taxpayer will submit a statement (*declaratie de mentiuni*) in order to register for VAT purposes. Date of registration for VAT purposes is the first day of the month following the month in which the statement was submitted.

If the taxpayer presents to competent fiscal body documents showing it does not have the obligation to request the registration for VAT purposes, a specialized department scrutinizes the documentation submitted and could propose suspension of registration procedure, ex officio, of the taxpayer.

Along with ex officio registration for VAT purposes, penalties are applied for not submitting within deadlines the fiscal registration return as stipulated by the Fiscal Procedure Code.

Ex officio cancelling of registration for VAT purposes

Taxpayers being in temporary inactivity

Specialized department of the competent fiscal authority selects from the database made available by the Trade Registry taxpayers which were registered in Trade Registry as having temporary inactivity.

Following an analysis performed, the specialized department proposes cancelling ex officio the registration for VAT purposes, as well as cancellation of certificates for VAT purposes.

Cancellation date is the first day of the month following the month in which it was declared temporary inactivity at Trade Registry.

Inactive taxpayers

Fiscal authorities cancels, ex officio, registration for VAT purposes of taxpayers listed as inactive taxpayers. Cancellation applies within 5 working days from its effective date of entry into force.

Cancellation of registration for intra-community acquisitions

Fiscal authorities cancels, ex officio, registration for VAT of taxpayers who have registered for VAT for intra-Community acquisitions according to art. 153¹ of the Fiscal Code, when such taxpayers are registered for VAT purposes under art. 153 of the Fiscal Code.