

Clarifications regarding the “mini one-stop-shop” regime

03 February 2015

In brief

ANAF President Order no. 4023 approved the taxable person registration procedure for the special regimes (EU and non-EU) for electronic services, telecommunication, broadcasting and television, as well as for the VAT declaration.

In detail

The procedure covers both taxable persons with their registered office or a fixed establishment in Romania and taxable persons established outside the European Union which provide such services to non-taxable persons established in the European Union.

For registration in Romania, taxable persons must fulfil the following requirements:

- Not be already registered for use of a special regime in another Member State;
- Not be in the period when it is forbidden for them to use one or both special regimes.

Administration of taxable persons using these regimes is attributed to Fiscal Administration for non-residents taxpayers within the General Directorate of Public Finance Bucharest.

Taxable persons who choose to use one special regime and whose chosen registration

Member State is Romania must submit electronically a statement of commencement of activities to the competent authority.

Taxable persons which own fixed establishments in other Member States have to include those in the statement of commencement of activity with all the identification data.

Taxable persons outside the European Union must also submit a statement confirming that they are not registered for VAT purposes anywhere in the European Union.

Following their registration, taxable persons have to submit electronically to the competent authority a special VAT statement for each calendar trimester, regardless of whether or not services were provided in that period.

The competent authority has to be notified of any changes to the initial data by the tenth day of the following month.

If after registration in Romania a taxable person which does not have a registered office, but does own various fixed establishments, in the European Union intends to choose another registration Member State, the change can be performed as of 1 January of the third year after their registration in Romania.

If that registered taxable person intends to renounce the use of the special regime then, they must submit a notification at least 15 days before the end of the calendar quarter prior to that in which it intends to stop using the regime.

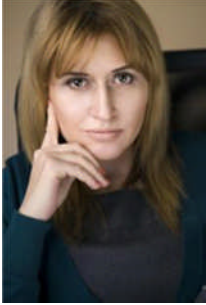
[Source: Official Gazette of Romania, Part I, No. 963/30 December 2014]

The takeaway

The taxable person registration procedure for the use of a special regime for electronic, telecommunication, broadcasting and television services, as well as for the VAT declaration, applies only if Romania is chosen as the registration Member State.

Let's talk

For a deeper discussion of how this issue might affect your business, please contact:



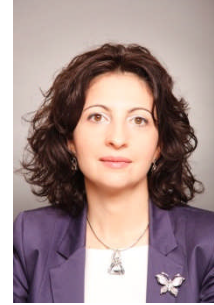
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