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JANUARY 5, 2011

NUMBER 2

**Government Decision no. 1355/2010  
for the amendment of Government  
Decision no. 44/ 2004 regarding the  
Application Norms to the Fiscal  
Code<sup>i</sup>**

The deadline for filing VAT reimbursement requests for 2009 by entities not established and not registered for VAT purposes in Romania has been extended until March 31, 2011.

The deadline extension is valid for 2009 claims only and has been introduced due to the difficulties that some Member States encountered in the implementation of the electronic platform for filing of VAT reimbursement requests.

Requests filed after the initial deadline has elapsed (September 30, 2010), but prior to the entry into force of the present provisions, will still be considered as submitted within the deadline.

The same extended deadline is applicable for Romanian taxable persons filing VAT reimbursement requests in other Member States for year 2009.

**Attention!** This is an opportunity to recover VAT incurred in other Member States and not yet claimed.

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<sup>i</sup> Published in Official Gazette no. 896/2010