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JANUARY 28, 2011

NUMBER 4

**Order no. 120/2011 for establishing the VAT payment procedure for occasional transactions performed by non-registered non-residents, as well as the related forms<sup>i</sup>**

The Order details the procedure and forms to be used by non-resident taxable persons, not registered for VAT purposes in Romania, who perform VAT taxable transactions in Romania on an occasional basis.

Such non-residents are exempt from the obligation to register for VAT purposes for the transactions performed, as per the Fiscal Code; nevertheless they are still liable to pay the output VAT to the State Budget.

In this respect, a request must be filed with the tax authorities in whose jurisdiction the transaction is

performed, in order to obtain a decision on how to settle the VAT liability.

**Attention!** The request is to be filed in a standard format, by the end of the month in which the transaction is performed. Justifying documents must be enclosed.

By the 10<sup>th</sup> of the month following the one in which the request was filed, tax authorities will communicate through a decision the appropriate payment procedure.

**Attention!** The payment deadline is the 25<sup>th</sup> of the month following the one in which the transactions took place.

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<sup>i</sup> Published in Official Gazette no. 74/2011