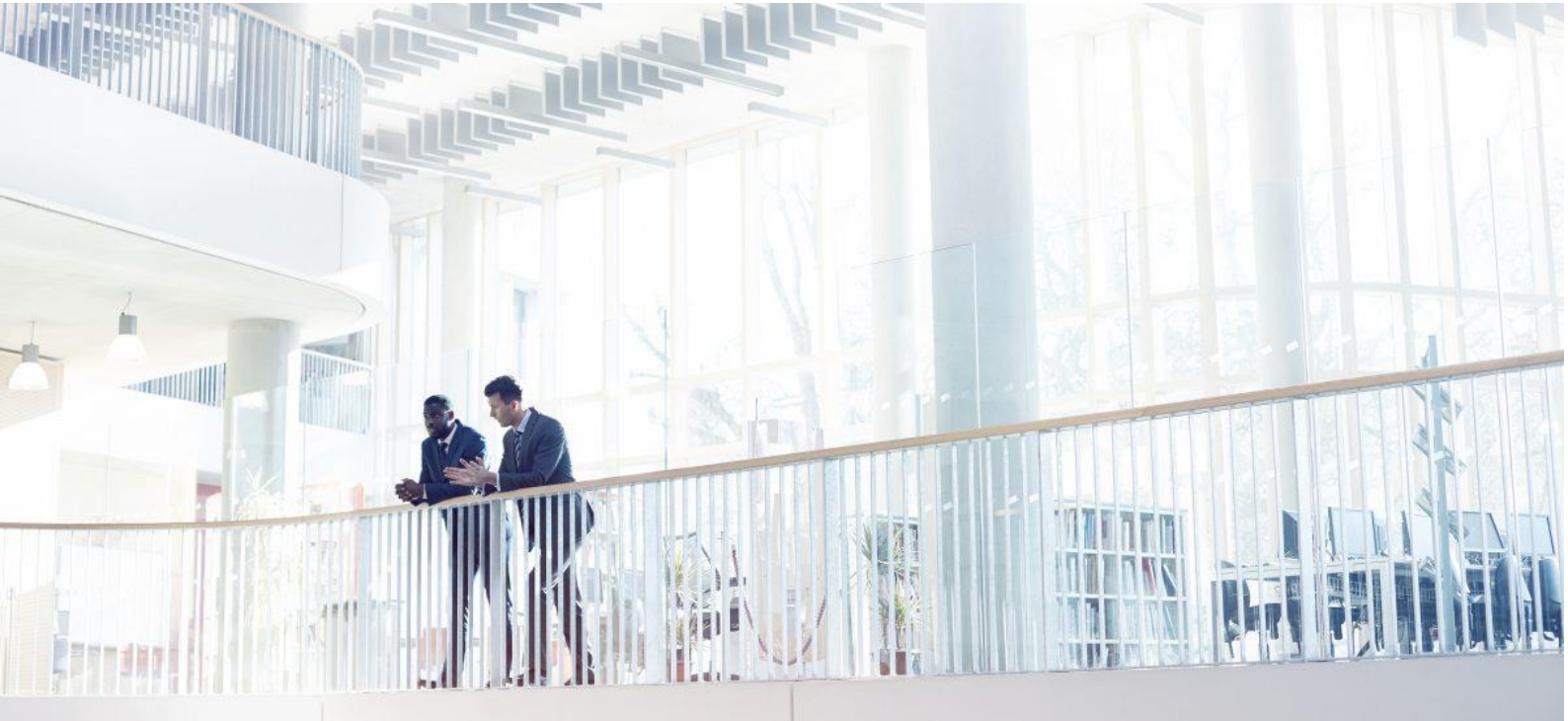




Tax Alert

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English and Romanian

forv/s
mazars



Romania's reciprocity declaration to the United Kingdom of Great Britain and Northern Ireland regarding the refund of value added tax for certain transactions

According to the information available on the website of the Ministry of Finance, effective 22 August 2024, Romania grants taxable persons established in the United Kingdom of Great Britain and Northern Ireland the right to claim VAT refunds on imports of goods and purchases of goods and services made in Romania, within the same limits and conditions applicable to taxable persons established in Romania when determining the right to deduct the tax.

Transactions involving goods covered by the Ireland/Northern Ireland Protocol, which is part of the Withdrawal Agreement, and for which EU VAT law continues to apply, are excluded from this rule.

Romanian tax authorities limit the amounts for which taxable persons based in the United Kingdom of Great Britain and Northern Ireland are entitled to claim VAT refunds depending on the refund period, as follows:

- For periods between 3 months and one calendar year, a minimum amount of €400 (RON 1,691).
- For periods of one calendar year or the remaining period of a calendar year, a minimum amount of €50 (RON 211).

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Declarația de reciprocitate a României către Regatul Unit al Marii Britanii și Irlandei de Nord în privința rambursării taxei pe valoarea adăugată pentru anumite operațiuni

Potrivit informațiilor disponibile pe site-ul Ministerului Finanțelor, începând cu data de 22 august 2024, România acordă persoanelor impozabile stabilite în Regatul Unit al Marii Britanii și Irlandei de Nord dreptul de a solicita rambursarea TVA aferentă importurilor de bunuri și achizițiilor de bunuri și servicii efectuate în România, în aceleași limite și condiții aplicabile persoanelor impozabile stabilite în România la stabilirea dreptului de deducere a taxei.

Operațiunile cu bunuri care intră sub incidența Protocolului privind Irlanda/Irlanda de Nord, care face parte din Acordul de retragere, și pentru care continuă să se aplice legislația UE în materie de TVA, sunt exceptate de la această regulă.

Autoritățile fiscale române limitează persoanelor stabilite în Regatul Unit al Marii Britanii și Irlandei de Nord sumele pentru care au dreptul de a solicita rambursarea TVA, în funcție de perioada de rambursare, după cum urmează:

- Pentru perioade între 3 luni și un an calendaristic, o sumă minimă de 400 euro (1.691 lei).
- Pentru perioade de un an calendaristic sau perioada rămasă dintr-un an calendaristic, o sumă minimă de 50 euro (211 lei).

Solicită o ofertă

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