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Amendments to the VAT Refund Procedure for Non-Profit Entities

The procedure for VAT refunds on acquisitions of goods or services carried out by non-profit entities

Amendments to the VAT Refund Procedure for Non-Profit Entities

The Ministry of Finance has issued Order No. 6251/2024 regarding the amendment and supplementation of Order No. 3.044/2024, which addresses the procedure for VAT refunds related to acquisitions made by non-profit entities or companies that are wholly-owned by non-profit entities, exempt from VAT according to Article 294 paragraph. (5) letters a)-b¹) of the Fiscal Code.

The Order introduces significant amendments, additional clarifications, and extended deadlines for submitting VAT refund claims.

Main changes and amendments

- The mandatory conditions that must be cumulatively fulfilled by companies that are wholly controlled by non-profit entities to benefit from the exemption, when the acquisitions made are destined for hospital units owned and operated by them, are modified as follows:
 - Hospital units cannot change their destination and they and the shares held by non-profit entities cannot be transferred to private entities for 20 years from the date of application of the VAT exemption.
 - Revenue must be reinvested in the development of hospital facilities or the provision of free medical services for the disadvantaged.
- Additional documents should be provided for the refund of VAT corresponding to purchases that took place before the entry into force of Law No. 204/2024 to approve the Government Emergency Ordinance no. 31/2024 regarding the regulation of some fiscal-budgetary measures and for the modification and completion of some normative acts (Law 204/2024).
- New deadlines have been set for the submission of VAT refund applications and associated documentation:
 - Within 5 years from 1 January of the year following the year in which the VAT refund right arose, non-profit organisations can still apply for VAT refunds even if the application and supporting documents were not submitted within the original deadline.
 - For acquisitions made before the entry into force of Law 204/2024, non-profit organisations can apply for a VAT refund within 90 days from the date of publication of Order 6251/2024, i.e. from 11 October 2024.

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Modificări privind procedura de rambursare a TVA pentru entitățile Nonprofit

Ministerul Finanțelor a emis Ordinul 6251/2024 privind modificarea și completarea Ordinului nr. 3.044/2024, care reglementează procedura de restituire a TVA aferentă achizițiilor efectuate de entitățile nonprofit și societățile deținute integral de acestea, scutite de TVA conform art. 294 alin. (5) lit. a)—b1) din Codul Fiscal.

Ordinul introduce modificări semnificative, clarificări suplimentare și termene prelungite pentru depunerea cererilor de rambursare a TVA.

Principalele modificări și completări

- Sunt modificate condițiile obligatorii pe care societățile deținute integral de entitățile nonprofit trebuie să le îndeplinească cumulativ pentru aplicarea scutirii în cazul în care achizițiile efectuate sunt destinate unităților spitalicești deținute și exploatate de către acestea, astfel:
 - Unitățile spitalicești nu-și pot modifica destinația iar acestea și părțile sociale deținute de entitățile nonprofit nu pot fi înstrăinate către entități private timp de 20 de ani de la data aplicării scutirii de TVA.
 - Profitul obținut trebuie reinvestit în dezvoltarea unităților spitalicești sau pentru prestarea de servicii medicale gratuite pentru persoanele defavorizate.
- Sunt solicitate documente suplimentare pentru rambursarea TVA aferentă achizițiilor efectuate înainte de intrarea în vigoare a Legii nr. 204/2024 pentru aprobarea Ordonanței de urgență a Guvernului nr. 31/2024 privind reglementarea unor măsuri fiscal-bugetare și pentru modificarea și completarea unor acte normative.
- Sunt stabilite noi termene pentru depunerea cererii de restituire a taxei pe valoarea adăugată și a documentației aferente astfel:
 - Organizațiile non-profit pot solicita rambursarea TVA în termen de 5 ani de la 1 ianuarie a anului următor celui în care a luat naștere dreptul la restituire, chiar dacă cererea și documentele justificative nu au fost depuse în termenul inițial.
 - Pentru achizițiile efectuate anterior datei de intrare în vigoare a Legii nr. 204/2024, entitățile non-profit pot solicita restituirea TVA în termen de 90 de zile de la data publicării Ordinului 6251/2024, adică de la 11 octombrie 2024.

Solicită o ofertă

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