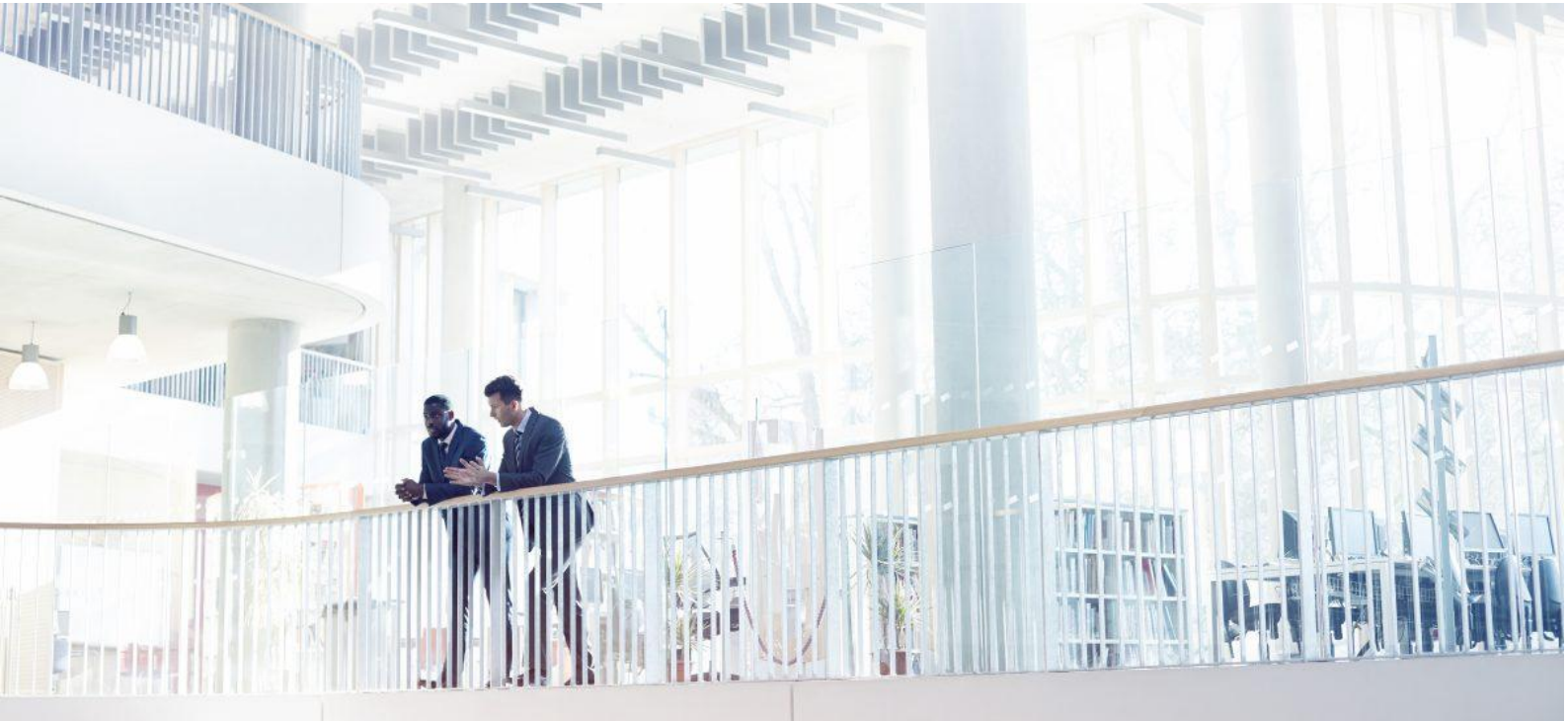




Tax Alert

January 2025
English and Romanian

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Amendments to the Order of the Minister of Finance no. 3.044/2024 for the approval of the VAT refund procedure related to the purchases of goods or services made by non-profit entities and companies wholly owned by non-profit entities

On 27.01.2025, in the Official Gazette no. 65 was published the Order of the Minister of Finance no. 114 regarding the update of the Order of the Minister of Finance no. 3.044/2024 for the approval of the VAT refund procedure related to the purchases of goods or services made by non-profit entities and companies owned by non-profit entities, for which the tax exemption is applied according to art. 294 para. (5) letters a) - b1) of Law no. 227/2015 regarding the Fiscal Code.

The Main changes to the VAT refund procedure for purchases of goods and services by non-profit entities are the followings:

- The scope of the VAT refund procedure is extended also for companies wholly owned by non-profit entities (to ensure similar treatment for purchases made directly by non-profit entities);
- These companies may apply for a VAT refund within 90 days from the date of entry into force of this Order;
- Entities claiming VAT refunds must also submit documents showing that the purchases of services are related to works whose acceptance took place no later than 2 years before the date of entry into force of Law no. 204/2024 (i.e. June 30, 2024).

- Non-profit entities that have not submitted the VAT refund request and/or the related documentation within the legal deadline, may apply for VAT refund within 5 years from January 1 of the year following the year in which the right to refund arose.

Date entering into force: 27 January 2025.

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Modificări aduse Ordinului ministrului finanțelor nr. 3.044/2024 pentru aprobarea procedurii de restituire a TVA aferente achizițiilor de bunuri sau servicii efectuate de entitățile nonprofit și de societățile deținute integral de entitățile nonprofit.

În data de 27.01.2025, în Monitorul Oficial nr. 65 a fost publicat Ordinul ministrului finanțelor nr. 114 privind modificarea și completarea Ordinului ministrului finanțelor nr. 3.044/2024 pentru aprobarea Procedurii de restituire a TVA aferente achizițiilor de bunuri sau servicii efectuate de entitățile nonprofit și de societățile deținute integral de entitățile nonprofit, pentru care se aplică scutirea de taxă conform art. 294 alin. (5) lit. a)-b1) din Legea nr. 227/2015 privind Codul fiscal.

Principalele modificări aduse procedurii de restituire a TVA aferente achizițiilor de bunuri și servicii efectuate de entitățile nonprofit sunt următoarele:

- Se extinde domeniul de aplicare al procedurii de restituire TVA și pentru societățile deținute integral de către entități nonprofit (pentru asigurarea unui tratament similar cu achizițiile efectuate direct de către entitățile nonprofit) ;
- Aceste societăți pot solicita restituirea TVA conform procedurii, în termen de 90 de zile de la data intrării în vigoare a prezentului Ordin ;
- Entitățile care solicită restituirea TVA trebuie să prezinte și documente din care rezultă că achizițiile de servicii sunt aferente unor lucrări a căror recepție a avut loc cu cel mult 2 ani înainte de data intrării în vigoare a Legii nr. 204/2024 (i.e. 30 iunie 2024).

- Entitățile nonprofit care nu au depus în termen cererea de restituire a TVA și/ sau documentația aferentă, pot solicita restituirea TVA în termen de 5 ani de la data de 1 ianuarie a anului următor în care a luat naștere dreptul la restituire.

Data intrării în vigoare: 27 ianuarie 2025.

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