

**ORDER No. 4 of 4 January 2010**  
**for the approval of the Procedure concerning the settlement of VAT**  
**refund applications claimed by taxable persons not established in**  
**Romania, but established in another member state of the**  
**European Union**

**ISSUER: MINISTRY OF PUBLIC FINANCES**  
**NATIONAL AGENCY FOR FISCAL ADMINISTRATION**

**PUBLISHED IN: THE OFFICIAL GAZETTE NO 32 of 15 January 2010**

Pursuant to Article 12 par. (3) of the Government Decision no 109/2009 regarding the organization and the operation of the National Agency for Fiscal Administration as subsequently amended and completed, of Article 5 par. (4) second thesis and of Article 147<sup>2</sup> par. (1) letter a) of Law no 571/2003 on the Fiscal Code, as subsequently amended and completed, of Article 49 of the Methodological Norms for the enforcement of the title VII "Value Added Tax" of the Fiscal Code, approved by the Government Decision no. 44/004 for the approval of the Methodological Norms for the enforcement of Law no 571/2003 on the Fiscal Code, as subsequently amended and completed, as well as of Article 85 par. (2) and of Article 228 par. (2) of the Government Ordinance no 92/2003 on the Fiscal Procedure Code, republished, as further amended and completed,

The president of the National Agency for Fiscal Administration issues the following order:

**ARTICLE 1**

It is approved the Procedure concerning the settlement of VAT refund applications claimed by taxable persons not established in Romania, established in another member state of the European Union, provided in Annex no I

**ARTICLE 2**

It is approved the model and the content of the following forms:

a) "Decision of VAT refund for the taxable persons not established in Romania, established in another Member State of the European Union", code MFP 14.13.02.02/18, provided in Annex no. II

b) "Decision on the determination of the VAT differences refunded according to the Article 147<sup>2</sup> par. (1) letter a) of the Fiscal Code" code MFP 14.13.02.02/19, provided in annex no III.

**ARTICLE 3**

The printing features, the distribution, usage and maintenance method of the forms mentioned at Article 2 are provided in Annex no IV.

**ARTICLE 4**

(1) The references to the Fiscal Code from the contents of this order represent indications to the title VI "Value Added Tax" of Law no 571/2003 on the Fiscal Code, as further amended and completed, and the references to the methodology norms represents indications related to the Methodological Norms for the enforcement of the title VI of the Fiscal Code, approved by the Government Decision no. 44/004 for the approval of the Methodological Norms for the enforcement of Law no 571/2003 on the Fiscal Code, as further amended and completed.

(2) The references to the Fiscal Procedure Code from the contents of this order represent indications to the Government Ordinance no 92/2003 regarding the Fiscal Procedure Code, republished as subsequently amended and completed.

#### ARTICLE 5

Annexes no. I - IV are integral part of this order.

#### ARTICLE 6

For the enforcement of the provisions of this order, the Directorate General of Information Technology within the National Agency for Fiscal Administration makes available for the taxable persons the information support necessary for the transmission in electronic format of the refund application and of the required information.

#### ARTICLE 7

This order is published into the Official Gazette of Romania, part I, and is implemented for the refund applications submitted starting with 1 January 2010.

#### ARTICLE 8

The settlement of the refund applications submitted by the taxable persons not established in Romania, established in another Member State, before 1 January 2010 is performed according to the legal provisions applicable on their submission date.

#### ARTICLE 9

Directorate General for Income Administration Procedures, Directorate General for Tax Inspection Coordination, Directorate General for the Regulation of the Budgetary Claims Collection, Directorate General of Information Technology, as well as the Directorate General of the Public Finances of Bucharest Municipality shall take measures for the fulfilment of the provisions of this Order.

The president of the National Agency  
of Fiscal Administration,  
Sorin Blejnar

Bucharest, 4 January 2010.  
No 4.

#### ANNEX I

##### PROCEDURE

concerning the settlement of VAT refund applications claimed by taxable persons not established in Romania, established in another member state of the European Union

##### SECTION 1

##### General provisions

1. VAT refund, according to the provisions of Article 147<sup>2</sup> par. (1) letter a) of the Fiscal Code corroborated with the provisions of Article 49 of the methodological norms for the enforcement of the title VI "Value added tax" of the same normative act, to taxable persons not established in Romania, but

established in another Member State of the European Union, is performed according to this procedure.

2. The responsibility for the settlement of the refund applications is assigned, under the conditions of this decision, to the General Directorate of the Public Finances of Bucharest Municipality, through the department in charge of the management of the non-resident taxpayers, hereinafter called specialized department.

## SECTION 2

### Refund application

3. In order to get a VAT refund in Romania, the taxable person who is not a resident of Romania, hereinafter called applicant, addresses a refund application electronically, which it sends to the Member State in which it is established, by means of the electronic portal made available by the respective Member State.

4. The applicant must provide both the information in the refund application, as well as the eventual additional information/documents required by the specialized department, according to points 9.1 and 9.3 of this procedure, in Romanian or accompanied by a translation in Romanian certified by sworn translators, according to the provisions of the Article 8 par. (2) of the Fiscal Procedure Code.

5.1. The refund applications received by means of the Member State of residence, which contain the elements provided at point 49 par. (7) - (12) of the methodological norms are transmitted by means of the electronic portal provided by the Directorate General of Information Technology, the specialized department defined at point 2 of this procedure.

5.2. In case the refund applications do not contain the elements provided at point 49 par. (7) - (12) of the methodological norms, it is communicated to the applicant that the application is not deemed to be submitted, by means of the data processing software.

6.1. The applications filled in according to point 49 par. (7) - (10) and (12) of the methodological norms and accompanied by the documentation provided at paragraph (11) from the same point are registered by the specialized department in the Register for VAT refund applications, organized electronically, according to annex no 1 of this procedure.

6.2. The specialized department assigns to each application a reference number, number which is written on all the documents related to the way in which the respective refund application was settled.

## SECTION 3

### The analysis of the application and of the attached documents

7.1. In order to determine the right of refund, the specialized department checks, by means of the data processing software, if during the refund period the applicant was registered for VAT purposes in Romania according to Article 153 of the Fiscal Code.

7.2. In case the applicant was registered for VAT purposes during the refund period according to Article 153 of the Fiscal Code, the specialized department drafts a documentary analysis report, according to the model provided in

annex no 5 of this procedure, by which it is proposed the refusal of the VAT refund. The report shall be submitted, for authorization, to the manager of the specialized department.

7.3. Based on the report by which it is proposed the refusal of the VAT refund, it is drafted the project of the VAT refund decision for the taxable persons not established of Romania, established in another Member State of the European Union, according to the model provided in annex no. II of the Order, by which the required value added tax is rejected. The report together with the draft of the VAT refund decision are submitted for approval to the coordinating manager.

7.4. After the approval, the provisions of points 16.2 and 17 of this procedure are applied accordingly.

8. The specialized department analyses the documentation submitted by the applicant, by checking the compliance with the refund conditions according to point 49 of the methodological norms.

9.1. In case the specialized department considers it has not all the relevant information in order to take a decision regarding the refund application as a whole or as a part of it, it may ask for additional information electronically, especially from the applicant, as well as from the competent authorities in the Member State of residence, during the 4 months period provided at point 49 par. (21) of the Methodological Norms.

9.2. In case the additional information is required from a source other than the applicant or the competent authority in a Member State, the refund application is transmitted by electronic means only if the receiver of the application has such means.

9.3. If the specialized department considers necessary, subsequent to the transmission of the application with additional information, further additional information may be required.

10. The information required according to point 9 of this procedure may include the submission of the invoice or of the respective import document, in original or in copy, in case there are reasoned doubts regarding the validity or the accuracy of such an application. In this case, the ceilings provided at point 49 par. (11) of the Methodological Norms do not apply.

11. The request for information according to point 9 of this procedure is performed by the completion and the transmission of additional information/other additional information applications, whose models are provided in the annexes no 2, 3 and 4 to this procedure.

12.1. In case the specialized department sends the additional information/other additional information application by electronic means, the receiver of the application shall confirm electronically the receipt of this application.

12.2. If it results from the knowledge of the specialized department that the receiver of the additional information/other additional information application does not have electronic means, the application is transmitted by one of the communication means provided at Article 44 par. (2) letter a) - c) of the Fiscal Procedure Code.

12.3. The specialized department registers in the Register for the refund applications the transmission date of the application to the receiver, the receipt date of the application by the receiver, as well as the receipt date of the information by the specialized department.

13. The information required according to points 9.1 - 9.3 of this procedure has to be provided within one month since the date when the application regarding the additional information or the application regarding other additional information is received by the person to which it is addressed. In case the applicant does not send within the respective term the additional information/other additional information, the provisions of point 49 par. (31) of the Methodological Norms do not apply.

14. In case there are doubts regarding certain invoices of goods procurement/services supplies, the specialized department may require, with the approval of the coordinating deputy manager, the performance of an on-spot research, according to Article 57 of the Fiscal Procedure Code, at the taxable person established in Romania who has issued the respective invoice.

#### SECTION 4

##### The decision regarding the right of refund

15.1. The result of the analysis performed in order to settle the refund application is recorded in a report by which it is proposed the integral refund, the partial refund or the VAT refund refusal. The report is approved by the manager of the specialized department.

15.2. 7.3. The project of the VAT refund decision for the taxable persons not established in Romania, established in another Member State of the European Union, is drafted, based on the analysis report, according to the model provided in annex no. II of the Order. The report together with the draft decision for the VAT refund is submitted for approval to the coordinating manager.

16.1 After the approval of the VAT refund decision for the taxable persons not established in Romania, established in another Member State of the European Union, there begins the compensation of the eventual tax obligations not paid to the general consolidated budget by the respective person and it also begins the refund of the amounts approved or of the differences remaining after the compensation.

16.2. The specialized department communicates immediately to the applicant its decision regarding the VAT refund, together with the documents drafted for the settlement by compensation/refund of the amounts, by one of the communication means provided in Article 44 par. (2) letter a) - c) of the Fiscal Procedure Code.

17. A contestation may be submitted to the competent fiscal body against the refund decision, according to the provisions of Article 209 of the Fiscal Procedure Code, within 30 days since the communication date, according to Article 207 par. (1) of the same normative act.

#### SECTION 5

##### The deadline for settlement

18. The deadline for the settlement of the refund applications is:

a) if the specialized department did not required additional information, the communication of the decision to approve/reject the refund application is performed within 4 months since the receipt of the refund application;

b) if the competent fiscal body has required additional information, the communication of the approval/refusal decision for the refund application is performed within maximum two months since the receipt date of the additional information required or within maximum two months since the expiration of the term for the information supply, in case it has not received a reply to the request for information, but, in both cases, not more than 6 months since the receipt of the refund application from the competent authority of the Member State where the applicant is established;

a) if the competent fiscal organ required other additional information, the communication of the decision to approve/reject the refund application is performed within maximum 8 months since the receipt of the refund application;

19. In case the refund application is approved, the refund of the amount approved is performed within 10 working days at the latest, since the expiry date provided at point 49 par. (21) of the methodological norms or, in case additional information or other further information was requested, within the terms mentioned at point 49 par. (24) of the Methodological Norms.

## SECTION 6

### Provisions regarding the payment

20.1. The refund shall be done in lei in a bank account opened in Romania or, upon applicant's request, in any other Member State. In the second case, the eventual bank transfer commissions are taken from the amount which is going to be paid to the applicant.

20.2. The refund is performed in a bank account opened on behalf of the applicant or on behalf of another person, in case there is written its identification data in the refund application.

## SECTION 7

The adjustment of the amount required for refund or of the already refunded amount, as a result of establishing a final pro-rata.

21. If after the receipt of a refund application, the deduction pro-rata declared when submitting the respective application is being modified, the applicant has to rectify the amount required for refund or the amount already refunded.

22. The adjustment of the amount required for refund or of the already refunded amount represents an advance or a deduction of the amount to be refunded.

23. The adjustment can be done as it follows:

23.1. by a refund application, if the applicant submits the respective application during the year which follows after the refund period for which the tax refund was required or for which the tax was already refunded;

Example:

The refund period: January - April 2010

The applicant submits the refund application on 15 August 2010.

The refund period: June- September 2010

The applicant submits the refund application on 20 May 2011.

If after the calculation of the final pro-rata, the deduction pro-rata is modified, the applicant has the obligation to rectify the required or already refunded amount. Thus, the applicant modifies the deduction pro-rata when he submits the refund application on 20 May 2011.

23.2. By a rectification statement, if the applicant does not submit another refund application during the calendar year mentioned at point 23.1.

Example:

The refund period: January - April 2010

The applicant submits a refund application on 15 August 2010 and a rectification statement of the pro-rata on 25 April 2011.

If after the calculation of the final pro-rata, the deduction pro-rata is modified, the applicant has the obligation to rectify the required or already refunded amount. Because in 2010 the person not established in Romania carried out, only during the period January-April, operations for which he had the right to require the VAT refund according to Article 147<sup>2</sup> par. (1) letter a) of the Fiscal Code and whereas during the year 2011 this person does not submit another refund application, the rectification shall be done by a rectification statement transmitted electronically, by means of the electronic portal created by the Member State where the applicant is established, statement which was submitted on 25 April 2011.

24.1. If the refund application submitted before the rectification of the VAT amount was already settled (the VAT amount was refunded) and as a result of the refunded amount rectification it results a refunded amount smaller than the already refunded amount, the specialized department elaborates the draft decision regarding the establishment of the differences of refunded VAT according to Article 147<sup>2</sup> par. (1) letter a) of the Fiscal Code according to the model provided in annex no III of the Order, by which it is established the payment difference between the already refunded tax and the tax calculated as a result of the enforcement of the final pro-rata.

24.1.1. The Draft Decision regarding the determination of the differences of refunded VAT according to Article 147<sup>2</sup> par. (1) letter a) of the Fiscal Code is transmitted to the coordinating manager for approval.

24.1.2. After the approval, the specialized department communicates to the applicant the Decision regarding the establishment of the differences of refunded VAT according to the Article 147<sup>2</sup> par. (1) letter a) of the Fiscal Code, by one of the communication means provided at Article 44 par. (2) letter a) - c) of the Fiscal Procedure Code.

24.1.3. If the taxable person does not return the tax difference within the term set by decision, the specialized department applies accordingly the provisions of Article 147<sup>2</sup> par. (3) of the Fiscal Code.

25.1. If the refund application submitted before the rectification of the VAT amount was already settled (the VAT amount was refunded) and as a result of the rectification of the refunded amount results a refunded amount higher than the already refunded amount, the specialized department elaborates the draft decision regarding the establishment of the differences of refunded VAT according to Article 147<sup>2</sup> par. (1) letter (a) of the Fiscal Code, by which the taxable person who benefited from reimbursement is refunded with the difference between the calculated tax as a result of the enforcement of the final pro-rata and the tax already refunded.

24.1.1. The Draft Decision regarding the establishment of the differences of refunded VAT according to Article 147<sup>2</sup> par. (1) letter a) of the Fiscal Code is transmitted to the coordinating manager for approval.

24.1.2. After the approval, the specialized department communicates to the applicant the Decision regarding the establishment of the differences of refunded VAT according to the Article 147<sup>2</sup> par. (1) letter a) of the Fiscal Code, by one of the communication means provided at Article 44 par. (2) letter a) - c) of the Fiscal procedure Code.

26. If the refund application submitted before the rectification of the VAT amount is in process of settlement (the VAT amount was not refunded), the specialized department settles the application taking into account the rectification of the VAT amount. The eventual documents issued previously for the settlement of the refund application and uncommunicated to the taxable person (analysis report, VAT refund decision) are repealed according to the Article 47 of the Fiscal Procedure Code, the new documents being drafted taking into account the pro-rata modification.

## ANNEX 1 to the procedure

### Register for VAT refund applications

No	Denomination/ name and forename of the applicant	VAT registration code or the fiscal registration code of the applicant	Registration Date of the for VAT refund application	Refund period	Amount required - lei -
1	2	3	4	5	6

- continuance -

Final Pro-rata	Rectified amount according to the final Pro-rata - lei -	Transmission date of the additional information application	The receiver of the additional information application (applicant, competent authority of SMS, other source)	Receipt date of the additional information application by the receiver of this application	The receipt date of the reply to the additional information application
7	8	9	10	11	12

- continuance -

Transmission date of the application for other additional information	The receiver of the application for other additional information (applicant, competent authority of SMS, other source)	Receipt date of the application for other additional information by the receiver of this application	The receipt date of the reply to the application for other additional information	The decision of the fiscal body*)	Approved amount - lei -
13	14	15	16	17	18

- continuance -



Amount rejected - lei -	The performance date of the compensation and/or of the reimbursement
19	20

\*) It shall be filled in with:  
A - in case of approved applications;  
R - in case of rejected applications;  
P - in case of partially approved applications;

## Figure 1: Register for VAT refund applications

### ANNEX 2 to the procedure

Ministry of Public Finances  
National Agency for Fiscal Administration  
Directorate General of Public Finance  
of Bucharest Municipality

AF  
13 Dimitrie Gerota Street 13  
2nd District, Bucharest  
Phone: +021 307 57 63

No

Fax:  
E-mail:

APPLICATION FOR ADDITIONAL INFORMATION

APPLICATION FOR OTHER ADDITIONAL INFORMATION

Applicant	
Denomination/Name, forename .....	
VAT Registration Code/Fiscal Registration Code	
.....	
Residence country .....	
Complete address in the residence country .....	
.....	
Postal Code ..... Phone ..... E-mail .....	

By your refund application no ....., submitted on ....., afferent for the year ....., for the period..... - ....., you have requested the refund of the amount of ..... lei.

In order to settle the respective refund application, please send, to the email address ...../address ....., within one month since the date of receipt of this application, scanned copies of the following documents/the following documents:

- invoice no. .... of .....
- import document no. .... of .....
- other documents (for instance, service agreement, payment documents etc.)

Coordinating manager,

Drawn up, .....

### ANNEX 3 to the procedure

Ministry of Public Finances  
National Agency for Fiscal Administration  
Directorate General of Public Finance  
of Bucharest Municipality

AF  
13 Dimitrie Gerota Street 13  
2nd District, Bucharest  
Phone: +021 307 57 63

No

Fax:  
E-mail:

APPLICATION FOR ADDITIONAL INFORMATION

APPLICATION FOR OTHER ADDITIONAL INFORMATION

The competent authority in the Member State in which the applicant is established .....	
Residence country .....	
Complete address in the residence country .....	
Postal Code .....	Phone .....
	E-mail .....

By your refund application no ..... of ....., afferent to the year ...., period ..... - ....., submitted by ....., VAT registration code/fiscal registration code ....., it was required the refund in Romania of the amount of ..... lei, according to the provisions of the Directive 2008/9/EC of the Council of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State.

In order to settle the respective refund application, please send us, to the email address .....the following information:

.....  
 .....

Coordinating manager,

Drawn up, .....

## ANNEX 4 to the procedure

Ministry of Public Finances  
 National Agency for Fiscal Administration  
 Directorate General of Public Finance  
 of Bucharest Municipality

AF  
 13 Dimitrie Gerota Street 13  
 2nd District, Bucharest  
 Phone: +021 307 57 63

No

Fax:  
 E-mail:

APPLICATION FOR ADDITIONAL INFORMATION  
 APPLICATION FOR OTHER ADDITIONAL INFORMATION

To: (for instance, the taxable person established in Romania who has issued the invoice no .....	
.....	
.....	

By your refund application no ..... of ....., afferent to the year ...., period ..... - ....., submitted by ....., it was required the refund in Romania of the amount of ..... lei, according to the provisions of the Directive 2008/9/EC of the Council of 12 February 2008 laying down detailed rules for the refund of value added tax, provided for in Directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State.

In order to settle the respective refund application, please send, to the email address ...../address ....., within one month since the date of receipt of this application, scanned copies of the following documents/the following documents:

- invoice no. .... of .....
- import document no. .... of .....
- other documents (for instance, service agreement, payment documents etc.)

Coordinating manager,

Drawn up, .....

## ANNEX 5 to the procedure

Ministry of Public Finances  
 National Agency for Fiscal Administration  
 Directorate General of Public Finance

AF  
 13 Dimitrie Gerota Street 13

of Bucharest Municipality  
 No

2nd District, Bucharest  
 Phone: +021 307 57 63  
 Fax:  
 E-mail:

Approved  
 Coordinating manager,  
 .....

Authorized  
 Head of the specialized department,  
 .....

REPORT FOR DOCUMENTARY ANALYSIS

A. Data for the identification of the taxable person

Applicant	
Denomination/Name, forename .....	
VAT Registration Code/Fiscal Registration Code	
.....	
Residence country .....	
Complete address in the residence country .....	
.....	
Postal Code .....	Phone .....
	E-mail .....

B. Documentary analysis of the refund application no ...../..... afferent to the year ....., period ..... - ....., by which it was requested the amount of ..... lei.

The following were required: ....., from ....., on ....., to which reply was received on ...../reply was not received.

The following were analysed:

.....  
 Research was performed on the scene at ....., during the period.....

After the analysis, the following were acknowledged: .....

C. Conclusions:

- a) It is proposed the approval of the refund in amount of ..... lei.
- a) It is proposed the refusal of the VAT refund..... lei.

Drawn up, .....

ANNEX II

Ministry of Public Finances  
 National Agency for Fiscal Administration  
 Directorate General of Public Finance  
 of Bucharest Municipality

AF  
 13 Dimitrie Gerota Street 13  
 2nd District, Bucharest  
 Phone: +021 307 57 63

No

Fax:  
 E-mail:

DECISION FOR THE RETURN OF THE VALUE ADDED TAX  
 for the taxable persons not established in Romania, established in another Member State of the European Union

To	
Denomination/Name, forename .....	
VAT Registration Code/Fiscal Registration Code of	
the applicant .....	
Residence country .....	
Complete address in the residence country .....	
.....	
Postal Code .....	Phone .....
	E-mail .....

Pursuant to Article 147<sup>2</sup> par. (1) letter a) of Law no 571/2003 on the Fiscal Code, as subsequently amended and completed, as well as of Article 85 par. (2) of the Government Ordinance no 92/2003 regarding the Fiscal Procedure Code, republished, as further amended and completed, of the Application for the refund of the value added tax to the taxable persons not established in Romania, but established in another Member State of the European Union, for the year ....., period .... - ....., registered with no. .... of ....., with the reference number

..... and of the analysis/research on the scene performed during the period  
 ....., the value added tax to be refunded is established as it follows:  
 VAT required to be refunded ..... lei  
 VAT approved to be refunded ..... lei  
 VAT refused to be refunded ..... lei  
 De facto grounds (detailed for each procurement document, import document)  
 .....  
 De jure grounds  
 Normative act: ....., Article ... paragraph ... point ... letter ... par. ...  
 .....

The amount approved to be refunded follows the procedure provided at Article 115, 116 or 117, as the case may be, from the Government Ordinance no. 92/2003, republished, as further amended and completed.

This decision to refund the value added tax may be litigated, at the competent fiscal body, in compliance with the provisions of Article 209 from the Government Ordinance no 92/2003, republished, as further amended and completed, under the sanction of preclusion, within 30 days since the date of communication, according to Article 207 par. (1) of the same normative act.

Approved, Title	Checked, Title	Drawn up, Title
..... (Name, forename)	..... (Name, forename)	..... (Name, forename)
..... (Date)	..... (Date)	..... (Date)
..... (Signature)	..... (Signature)	..... (Signature)
.....	.....	.....

MFP Code: 14.13.02.02/18

ANNEX III

Ministry of Public Finances  
 National Agency for Fiscal Administration  
 Directorate General of Public Finance  
 of Bucharest Municipality

AF  
 13 Dimitrie Gerota Street 13  
 2nd District, Bucharest  
 Phone: +021 307 57 63

No Fax: E-mail:

DECISION

regarding the establishment of the differences of value added tax refunded according to the conditions of Article 147<sup>2</sup> par. (1) letter a) of the Fiscal Code:

To:

Denomination/Name, forename .....	
VAT Registration Code/Fiscal Registration Code of	
the applicant .....	
Residence country .....	
Complete address in the residence country .....	
.....	
Postal Code ..... Phone ..... E-mail .....	

Pursuant to Article 147<sup>2</sup> par. (1) letter a) of Law no 571/2003 on the Fiscal Code, as subsequently amended and completed, as well as of Article 85 par. (2) of the Government Ordinance no 92/2003 on the Fiscal Procedure Code, republished as subsequently amended and completed, by the Decision of refund no ..... of ....., it was approved the refund of the amount of ..... lei.

Taking into account the rectification of the amount required as a result of the determination of the final pro-rata, communicated by the refund application/adjustment statement of the pro-rata transmitted electronically on .....,  
 The differences of refunded value added tax are determined as it follows:

|\_ additional payment difference of ..... lei. The undue refunded amount is paid according to the communication date of the hereby document, as it follows:

|\_ - if the communication date is between the 1st and the 15th day of the month, the payment deadline shall be on the 5th day of the following month;

|\_ - if the communication date is between the 16th and the 31st day of the month, the payment deadline shall be on the 20th day of the following month;

For the failure to pay the determined amounts, delay penalties shall be calculated, according to the law. This decision represents a debt security and constitutes notice for payment, according to the Law.

OR

[ ] additional difference to be refunded ..... lei.

The additional differences of value added tax follow the procedure provided at Article 115, 116 or 117, as the case may be, from the Government Ordinance no. 92/2003, republished, as further amended and completed.

A contestation may be submitted to the fiscal body against this document, according to the provisions of Article 209 from the Government Ordinance no 92/2003, republished, as further amended and completed, under the sanction of preclusion, within 30 days since the date of communication, according to Article 207 par. (1) of the same normative act.

Coordinating manager,  
Name and forename .....  
The signature and the stamp of the unit .....

MFP Code: 14.13.02.02/19

## ANNEX IV

Features for printing, the distribution, usage and maintenance method of the decision forms

I. Decision for the refund of the value added tax for taxable persons not established in Romania, established in another member state of the European Union

Form denomination: Decision for the refund of the value added tax for taxable persons not established in Romania, established in another member state of the European Union

MFP Code: 14.13.02.02/18

Format: A4/t1

Printing features: data processing equipment is used for filling in and editing, by means of the data processing application.

It is used for: the determination of the refund of the refunded value added tax.

It is drawn up by: the department in charge the management of the non-resident taxpayers within the Directorate General of the Public Finances of Bucharest Municipality.

It circulates:

- electronically, at the competent fiscal body;
- on paper format, in two printed counterparts, signed and stamped, according to the law,

of which:

- a counterpart to the applicant;
- one counterpart to the competent fiscal body.

It is kept as it follows:

- the electronic format, in the archive of electronic documents;
- the paper format, in the tax file of the applicant.

II. Decision regarding the determination of the differences of value added tax refunded according to the conditions of Article 147<sup>2</sup> par. (1) letter a) of the Fiscal Code:

Form denomination: Decision regarding the determination of the differences of value added tax refunded according to the conditions of Article 147<sup>2</sup>\*) par. (1) letter a) of the Fiscal Code:

MFP Code: 14.13.02.02/19

Format: A4/t1

Printing features: data processing equipment is used for filling in and editing, by means of the data processing application.

It is used for: the determination of the refunded differences of value added tax, respectively, either of the additional payment differences, or of the additional differences to be refunded resulted after the rectification of the amount already approved for refunding, as a result of final pro-rata determination communicated by the applicant.

It is drawn up by: the department in charge of the management of the non-resident taxpayers within the Directorate General of the Public Finances of Bucharest Municipality, by filling in, as the case may be, of the additional payment difference or of the additional difference to be refunded.

It circulates:

- electronically, at the competent fiscal body;
- on paper format, in two printed counterparts, signed and stamped, according to the law,

of which:

- a counterpart to the applicant;
- one counterpart to the competent fiscal body.

It is kept as it follows:

- the electronic format, in the archive of electronic documents;
- the paper format, in the tax file of the applicant.

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