# D398 Declaratie speciala de TVA
# v1.0.0/ 28.07.2021

| Data modificare/ versiune | Nivel | Nr. rand | Nume element/ atribut in xml | Denumire camp in formular | Tip si lungime date | Obli-gativi-tate si cardinalitate | Constrangeri si valori admise | Mesaj eroare/ atentionare |
|---|---|---|---|---|---|---|---|---|
| | | 1 | \<d398\> | | | | | |
| | + | 2 | an_r | Anul de raportare<br><br>Year | N(4) | DA 1..1 | an_r >= 2021 | |
| | + | 3 | luna_r | Perioada de raportare<br><br>VAT return Period quarter/ month | N(2) | DA 1..1 | if moes_voes_imp IN (3) then luna_r = (1 … 12)<br>if moes_voes_imp IN (1, 2) then<br>luna_r = (3, 6, 9, 12)<br><br>IF an_r == 2021 THEN luna_r >=7 | ERR atribut lipsa<br><br>ERR valoarea nu se regaseste in lista |
| | + | 4 | d_rec | Declaratie initiala/ restificativa | N(1) | DA 1..1 | d_rec = 0 | ERR atribut lipsa<br>ERR valoare invalida |
| | + | 5 | moes_voes_imp | Schema regimului special<br><br>You are using special scheme MOSS OR VOESS OR IMPORT | N(1) | DA 1..1 | moes_voes_imp = (1,2,3)<br><br>1 = RO, (UNION)<br>2 = EU, (No-UNION)<br>3 = IMP (IMPORT) | ERR atribut lipsa<br><br>ERR valoarea nu se regaseste in lista |
| | + | 5.1 | e_int | Interfata electronica | N(1) | NU 0..1 | e_int = (0, 1)<br>0 = NU<br>1 = DA<br>e_int <> null ⇔<br>moes_voes_imp == 1 | ERR valoarea nu se regaseste in lista<br><br>ERR atribut lipsa |
| | + | 6 | period_start_date | Data inceput | D(10) | NU 0..1 | period_start_date = zz.ll.aaaa | ERR format invalid |

| | | | | perioada raportare<br><br>Start date<br><br>If you have changed your identification country or switched to a different special scheme during the VAT return period, please indicate the start date and end date of the period concerned by this VAT return. Otherwise the start date and the end date should not be filled in. (Daca, in perioada fiscala selectata, ati modificat statul de identificare sau ati optat pentru o alta schema speciala, va rugam indicati Data de inceput si Data finala a perioadei la care se refera Declaratia de TVA. In caz | | | aaaa =  an_r<br><br>if moes_voes_imp IN (1, 2) then<br>ll = ((luna_r, luna_r -1, luna_r - 2))<br><br>if moes_voes_imp IN (3) then<br>ll = luna_r | ERR valoare invalida |
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| | | | contrar, Data de inceput si Data finala nu se vor completa. | | | | |
| + | 7 | period_end_date | Data finala perioada raportare<br><br>End date | D(10) | NU 0..1 | period_end_date = zz.ll.aaaa<br><br>aaaa = an_r<br><br>if moes_voes_imp IN (1, 2) then<br>ll = ((luna_r, luna_r -1, luna_r - 2))<br><br>if moes_voes_imp IN (3) then ll = luna_r<br><br>period_end_date > period_start<br><br>period_end_date<> null ⇔ period_start_date<> null | ERR format invalid<br><br>ERR valoare invalida<br><br>ERR valoare incorecta<br><br>ERR period_start_date si period_end_date trebuie sa fie simultan nule sau nenule |
| + | 8 | nil_vat_return | Declaratie cu/ fara operatiuni?<br><br>VAT Return NIL? (Yes/ No) | N(1) | DA 1..1 | nil_vat_return = (0,1)<br>0 = declaratie cu operatiuni<br>1 = declaratie fara operatiuni | ERR atribut lipsa<br><br>ERR valoarea nu se regaseste in lista |
| + | 9 | currency | Moneda<br><br>Currency | C(3) | DA 1..1 | currency = EUR | ERR atribut lipsa<br><br>ERR valoarea invalida |
| + | 10 | vat_id_no | Cod de înregistrare special în scopuri de TVA<br><br>VAT Identification Number | C(12) | DA 1..1 | if(moes_voes_imp = 1) then vat_id_no = valid RO CUI<br><br>if(moes_voes_imp = 2) then vat_id_no -> format 'EU'642'nnnnnn | ERR atribut lipsa<br><br>ERR valoarea invalida |

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| | | | | | | | if(moes_voes_imp = 3) then vat_id_no -> format 'IM'642nnnnnnn | |
| | + | 11 | intermediary_id | Numar de identificare Intermediar<br><br>Intermediary Identification Number | C(12) | NU 0..1 | if(moes_voes_imp = 3) then intermediary_id CAN BE filled in (not mandatory) intermediary_id -> format 'IN'642nnnnnnn else intermediary_id is null | ERR valoarea invalida |
| | + | 12 | name | Denumire/nume, prenume persoană impozabilă<br><br>Organisation/ Person name | C(100) | DA 1..1 | | ERR atribut lipsa |
| | + | 13 | grand_total_vat_due | Valoarea totală a TVA datorată pentru toate statele membre<br><br>Total VAT Amount due for all Member States of Consumption (€) | N(12,2) | DA 1..1 | ~~IF (nil_vat_return == 0)~~ ~~grand_total_vat_due = sum( IF(due_balance > 0 THEN due_balance ELSE 0) )~~ ~~ELSE grand_total_vat_due = 0~~<br><br>IF (nil_vat_return == 0)THEN { // declaratie cu operatiuni     IF <MS> exist THEN {<br><br>    grand_total_vat_due = sum( IF(due_balance > 0 THEN due_balance ELSE 0) ) + sum( vat_amount_correction>0 pt mscon_state care nu se regasesc in MS)     }     ELSE | ERR atribut lipsa<br><br>ATT valoarea difera de valoarea calculata |

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|---|---|---|---|---|---|---|---|
| | | | | | | grand_total_vat_due = sum( IF(vat_amount_correction > 0 THEN vat_amount_correction ELSE  0) )<br><br>}<br>ELSE grand_total_vat_due = 0 // declaratie fara operatiuni | |
| | + | 14 | <MS> | | | NU 0..28 | if nil_vat_return = 0 then 0-28 unique appearances<br>if nil_vat_return = 1 then 0 appearances<br><br>constrangere de unicitate: mscod_state: poate exista o singura inregistrare MS pentru un mscon_state. Acelasi mscon_state nu poate fi prezent im  mai multe taguri MS | ERR |
| | ++ | 15 | mscon_state | Statul membru de consum<br><br>MS of Consumption | C(2) | DA 1..1 | mscon_state IN LISTA_STATE_MS ISO 3166 Alpha 2<br><br>IF moes_voes_imp = 1 AND (e_int == 0  OR e_int == null )THEN mscon_state <>'RO'<br><br>IF ( (moes_voes_imp == 1 && sypply_type == 2) OR moes_voes_imp >1 ) | ERR atribut lipsa<br><br>ERR Valorea RO nu poate sa existe<br><br><br><br>ERR Daca schema == UNION si tip de prestatie == Servicii sau daca schema == (Non-Union, Import), atunci valoarea XI nu poate sa existe |

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| | | | | | | | THEN mscon_state <> XI (Irlanda de Nord) | |
| | ++ | 16 | grand_total | Total general valoare TVA | N(12,2) | DA 1..1 | grand_total = vat_total_services_msid + vat_total_goods_msid + vat_total_servicii_msest + vat_total_goods_msest | ERR; atribut lipsa ATT: grand_total <> vat_total_services_msid + vat_total_goods_msid + vat_total_servicii_msest + vat_total_goods_msest |
| | ++ | 17 | vat_total_services_msid | Valoarea totală a TVA care trebuie plătită pentru prestările de servicii din statul membru de identificare (€)<br><br>Total VAT Amount payable for services supplied from the Member State of Identification (€) | N(12,2) | NU 0..1 | vat_total_services_msid = sum (vat_amount) WHERE supply_type = 2 && trade_type = 1 | ERR atribut lipsa<br><br>ATT: vat_total_services_msid <> sum(vat_amount) where supply_type = 2 && trade_type = 1 |
| | ++ | 18 | vat_total_goods_msid | Valoarea totală a TVA care trebuie plătită pentru bunurile livrate din statul membru de identificare (€)<br><br>Total VAT Amount payable for goods supplied from the Member State of Identification (€) | N(12,2) | NU 0..1 | vat_total_goods_msid = sum (vat_amount) WHERE supply_type = 1 && trade_type = 1 | ERR atribut lipsa<br><br>ATT: vat_total_goods_msid <> sum(vat_amount) where supply_type = 1 && trade_type = 1 |
| | ++ | 19 | vat_total_services_msest | Total valoare TVA pentru serviciile prestate din statele membre ale sediilor fixe, | N(12,2) | NU 0..1 | vat_total_services_msest = sum (vat_amount) WHERE supply_type =2 && trade_type = 2 | ERR atribut lipsa<br><br>ATT vat_total_ services _msest <> |

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| | | | | diferite de statul membru de identificare (€)<br><br>Total VAT Amount payable for services supplied from Fixed Establishments not in Member State of Identification (€) | | | | sum (vat_amount) WHERE supply_type =2 && trade_type = 2 |
| | ++ | 20 | vat_total_goods_msest | Total valoare TVA pentru bunurile furnizate/ transportate din state membre, diferite de statul membru de identificare (€)<br><br>Total VAT Amount payable for supplies of goods dispatched or transported from Member States other than Member State of Identification (€) | N(12,2) | NU 0..1 | vat_total_ goods _msest = sum (vat_amount) WHERE supply_type =1 && trade_type = 2 | ERR atribut lipsa<br><br>ATT vat_total_ goods _msest <>sum (vat_amount) WHERE supply_type =1 && trade_type = 2 |
| | ++ | 21 | due_balance | Valoarea totală a TVA datorată, inclusiv corecțiile declarațiilor anterioare pentru fiecare stat membru<br><br>Total VAT Amount due including corrections of previous returns (€) | N(-12,2) | DA 1.1 | due_balance = sum (grand_total) + sum(vat_amount_correction))<br><br>*editable | ERR atribut lipsa |

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| ++ | 22 | <SUPPLY> | Prestari servicii/livrari bunuri | | NU 0..560 | trade_type + vat_id_no_msest + supply_type + vat_rate_type + vat_rate = aparitie unica | ERR element absent |
| +++ | 23 | trade_type | Tipul tranzactiei | N(1) | DA 1..1 | trade_type = (1,2)<br>1 = msid<br>2 = msest<br><br>IF moes_voes_imp <> 1 then trade_type = 1 | ERR atribut absent<br>ERR valoarea nu se afla in lista |
| +++ | 24 | vat_id_no_msest | Număr individual de identificare in scopuri de TVA / Număr de inregistrare fiscală alocat de statul membru de stabilire fixă<br><br>VAT Identification Number | C(12) | ~~DA 1..1~~<br><br>NU 0..1 | IF length(vat_id_no_msest) = 2 THEN<br><br>vat_id_no_msest IN LISTA_STATE_MS.COD_TARA<br><br>ELSE<br><br>vat_id_no_msest : valid vat_id_no (vezi algoritm D399)<br><br>IF trade_type == 1<br><br>THEN<br><br>vat_id_no_msest = null | ERR atribut absent<br><br><br>ERR valoarea invalida |
| +++ | 25 | sypply_type | Tipul de prestatie Bunuri/ Servicii<br><br>Type of supply | N(1) | DA 1..1 | sypply_type = (1,2)<br>1 = bunuri<br>2 = servicii<br><br>IF moes_voes_imp = 2 THEN | ERR atribut absent<br><br>ERR valoarea nu se afla in lista |

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| | | | | | | supply_type = 2<br><br>IF moes_voes_imp = 3 THEN supply_type = 1 | |
| +++ | 26 | vat_rate_type | Tip Rata TVA<br><br>VAT Type | N(1) | DA 1..1 | vat_rate_type = (1, 2)<br><br>1 = Standard<br>2 = Redusa | ERR atribut absent<br><br>ERR valoarea nu se afla in lista |
| +++ | 27 | vat_rate | Cota de TVA<br><br>VAT Rate | N(5,2) | DA 1..1 | IF vat_rate_type = 1 THEN vat_rate in LISTA_RATE_TYPE | ERR atribut absent<br><br>IF vat_rate_type = 1 THEN ERR valoarea nu se afla in lista<br><br>IF vat_rate_type = 2 THEN ATT valoarea nu se afla in lista |
| +++ | 28 | taxable_amount | Valoare impozabila (€)<br>Taxable Amount (€) | N(12,2) | DA 1..1 | taxable_amount > 0 | ERR atribut absent<br><br>ERR valoare incorecta |
| +++ | 29 | vat_amount | Valoare TVA (€)<br><br>VAT Amount (€) | N(12,2) | DA 1..1 | vat_amount = taxable_amount * vat_rate / 100 > 0 | ERR atribut absent<br><br>ERR valoare incorecta |
| ++ | 30 | </SUPPLY> | | | | | |
| + | 31 | </MS> | | | | | |
| + | 32 | <CORRECTION> | Correction to previous VAT Return (max. 3 years) (Corectii la | | NU 0..28 | mscon_state_correction + vat_return_correction_period + year = aparitie unica | |

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| | | | | declaratii TVA anterioare) | | | | |
| | ++ | 33 | mscon_state_correction | Stat membru de consum | C(2) | DA 1..1 | mscon_state IN LISTA_STATE_MS<br><br>IF moes_voes_imp = 1  AND (e_int == 0  OR e_int == null ) THEN mscon_state <>'RO'<br><br>IF (moes_voes_imp >1 ) THEN mscon_state_correction <> XI (Irlanda de Nord) | ERR element absent<br><br>ERR valoarea nu se afla in lista<br><br>ERR valoarae atributului nu poate fi RO daca moes_voes_imp = 'RO' si e_int == 0<br><br>ERR Valoarea atributului nu poate fi XI pentru schemele non_Union si Import |
| | ++ | 34 | vat_return_correction_period | Perioada fiscala trimestru/ luna VAT return period quarter/ month | N(2) | DA 1..1 | if moes_voes_imp IN (3) then vat_return_correction_period = (1 … 12) if moes_voes_imp IN (1, 2) then vat_return_correction_period = (3, 6, 9, 12) | ERR atribut lipsa<br><br>ERR valoarea nu se regaseste in lista |
| | ++ | 35 | year | Anul perioadei | N(4) | DA 1..1 | year >=2021 | ERR atribut lipsa<br><br>ERR valoarea incorecta |
| | ++ | 36 | vat_amount_correction | Valoarea totală a TVA rezultată din corecția livrărilor/prestărilor<br><br>Total VAT Amount resulting from corrections of supplies (€): | N(-12,2) | DA 1..1 | vat_amount_correction <> 0 | ERR atribut lipsa<br><br>ERR valoarea incorecta |
| | + | 37 | </CORRECTION> | | | | | |
| | + | 38 | totalPlata_A | Suma de control | N(1) | DA 1..1 | totalPlata_A = moes_voes_imp + nil_vat_return | ERR atribut lipsa |

|  |  |  |  |  |  |  | ERR valoarea incorecta |
|--|--|--|--|--|--|--|------------------------|
|  |  | 39 | </d398> |  |  |  |  |

| LISTA_STATE_MS | | |
|----------------|----------------|----------------|
| **COD_TARA** | DENUMIRE_ENG | DENUMIRE_RO |
| **AT** | Austria | Austria |
| **BE** | Belgium | Belgia |
| **BG** | Bulgaria | Bulgaria |
| **HR** | Croatia | Croatia |
| **CY** | Cyprus | Cipru |
| **CZ** | Czech Republic | Cehia |
| **DK** | Denmark | Danemarca |
| **EE** | Estonia | Estonia |
| **FI** | Finland | Finlanda |
| **FR** | France | Franta |
| **DE** | Germany | Germania |
| **EL** | Greece | Grecia |
| **HU** | Hungary | Ungaria |
| **IE** | Ireland | Irlanda |
| **IT** | Italy | Italia |
| **LV** | Latvia | Letonia |
| **LT** | Lithuania | Lituania |
| **LU** | Luxembourg | Luxemburg |
| **MT** | Malta | Malta |
| **NL** | Netherlands | Tarile de jos |
| **PL** | Poland | Polonia |

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| **PT** | Portugal | Portugalia |
| **RO** | Romania | Romania |
| **SK** | Slovakia | Slovacia |
| **SI** | Slovenia | Slovenia |
| **ES** | Spain | Spania |
| **SE** | Sweden | Suedia |
| **XI** | North Ireland | Irlanda de Nord |

| **LISTA _RATE _TVA** | | | | | |
|---|---|---|---|---|---|
| **COD _TARA** | AN _INCEPUT | TRIMESTRU_INCEPUT | LUNA _INCEPUT | COTA_TVA | TIP |
| **AT** | 2021 | 1 | 1 | 20 | 1(Standard) |
| **AT** | 2021 | 1 | 1 | 10 | 2 (Redusa) |
| **AT** | 2021 | 1 | 1 | 13 | 2 (Redusa) |
| **BE** | 2021 | 1 | 1 | 21 | 1(Standard) |
| **BE** | 2021 | 1 | 1 | 12 | 2 (Redusa) |
| **BE** | 2021 | 1 | 1 | 6 | 2 (Redusa) |
| **BG** | 2021 | 1 | 1 | 20 | 1(Standard) |
| **BG** | 2021 | 1 | 1 | 9 | 2 (Redusa) |
| **CY** | 2021 | 1 | 1 | 19 | 1(Standard) |
| **CY** | 2021 | 1 | 1 | 5 | 2 (Redusa) |
| **CY** | 2021 | 1 | 1 | 9 | 2 (Redusa) |
| **CZ** | 2021 | 1 | 1 | 21 | 1(Standard) |
| **CZ** | 2021 | 1 | 1 | 10 | 2 (Redusa) |
| **CZ** | 2021 | 1 | 1 | 15 | 2 (Redusa) |
| **DE** | 2021 | 1 | 1 | 19 | 1(Standard) |

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| **DE** | 2021 | 1 | 1 | 7 | 2 (Redusa) |
| **DK** | 2021 | 1 | 1 | 25 | 1(Standard) |
| **EE** | 2021 | 1 | 1 | 20 | 1(Standard) |
| **EE** | 2021 | 1 | 1 | 9 | 2 (Redusa) |
| **ES** | 2021 | 1 | 1 | 21 | 1(Standard) |
| **ES** | 2021 | 1 | 1 | 10 | 2 (Redusa) |
| **ES** | 2021 | 1 | 1 | 4 | 2 (Redusa) |
| **FI** | 2021 | 1 | 1 | 24 | 1(Standard) |
| **FI** | 2021 | 1 | 1 | 14 | 2 (Redusa) |
| **FI** | 2021 | 1 | 1 | 10 | 2 (Redusa) |
| **FR** | 2021 | 1 | 1 | 20 | 1(Standard) |
| **FR** | 2021 | 1 | 1 | 10 | 2 (Redusa) |
| **FR** | 2021 | 1 | 1 | 5,5 | 2 (Redusa) |
| **FR** | 2021 | 1 | 1 | 2,1 | 2 (Redusa) |
| **~~GB~~ XI** | 2021 | 1 | 1 | 20 | 1(Standard) |
| **~~GB~~ XI** | 2021 | 1 | 1 | 5 | 2 (Redusa) |
| **EL** | 2021 | 1 | 1 | 24 | 1(Standard) |
| **EL** | 2021 | 1 | 1 | 13 | 2 (Redusa) |
| **EL** | 2021 | 1 | 1 | 6 | 2 (Redusa) |
| **HR** | 2021 | 1 | 1 | 25 | 1(Standard) |
| **HR** | 2021 | 1 | 1 | 5 | 2 (Redusa) |
| **HR** | 2021 | 1 | 1 | 13 | 2 (Redusa) |
| **HU** | 2021 | 1 | 1 | 27 | 1(Standard) |
| **HU** | 2021 | 1 | 1 | 18 | 2 (Redusa) |
| **HU** | 2021 | 1 | 1 | 5 | 2 (Redusa) |
| **IE** | 2021 | 1 | 1 | 23 | 1(Standard) |
| **IE** | 2021 | 1 | 1 | 4,8 | 2 (Redusa) |
| **IE** | 2021 | 1 | 1 | 9 | 2 (Redusa) |

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| **IE** | 2021 | 1 | 1 | 13,5 | 2 (Redusa) |
| **IT** | 2021 | 1 | 1 | 22 | 1(Standard) |
| **IT** | 2021 | 1 | 1 | 10 | 2 (Redusa) |
| **IT** | 2021 | 1 | 1 | 5 | 2 (Redusa) |
| **IT** | 2021 | 1 | 1 | 4 | 2 (Redusa) |
| **LT** | 2021 | 1 | 1 | 21 | 1(Standard) |
| **LT** | 2021 | 1 | 1 | 9 | 2 (Redusa) |
| **LT** | 2021 | 1 | 1 | 5 | 2 (Redusa) |
| **LU** | 2021 | 1 | 1 | 17 | 1(Standard) |
| **LU** | 2021 | 1 | 1 | 8 | 2 (Redusa) |
| **LU** | 2021 | 1 | 1 | 14 | 2 (Redusa) |
| **LU** | 2021 | 1 | 1 | 3 | 2 (Redusa) |
| **LV** | 2021 | 1 | 1 | 21 | 1(Standard) |
| **LV** | 2021 | 1 | 1 | 12 | 2 (Redusa) |
| **MT** | 2021 | 1 | 1 | 18 | 1(Standard) |
| **MT** | 2021 | 1 | 1 | 5 | 2 (Redusa) |
| **MT** | 2021 | 1 | 1 | 7 | 2 (Redusa) |
| **NL** | 2021 | 1 | 1 | 21 | 1(Standard) |
| **NL** | 2021 | 1 | 1 | 6 | 2 (Redusa) |
| **PL** | 2021 | 1 | 1 | 23 | 1(Standard) |
| **PL** | 2021 | 1 | 1 | 8 | 2 (Redusa) |
| **PL** | 2021 | 1 | 1 | 5 | 2 (Redusa) |
| **PT** | 2021 | 1 | 1 | 23 | 1(Standard) |
| **PT** | 2021 | 1 | 1 | 13 | 2 (Redusa) |
| **PT** | 2021 | 1 | 1 | 6 | 2 (Redusa) |
| **SE** | 2021 | 1 | 1 | 25 | 1(Standard) |
| **SE** | 2021 | 1 | 1 | 12 | 2 (Redusa) |
| **SE** | 2021 | 1 | 1 | 6 | 2 (Redusa) |

| SI | 2021 | 1 | 1 | 22 | 1(Standard) |
|---|---|---|---|---|---|
| SI | 2021 | 1 | 1 | 9,5 | 2 (Redusa) |
| SK | 2021 | 1 | 1 | 20 | 1(Standard) |
| SK | 2021 | 1 | 1 | 10 | 2 (Redusa) |
| RO | 2021 | 1 | 1 | 19 | 1(Standard) |
| RO | 2021 | 1 | 1 | 9 | 2 (Redusa) |
| RO | 2021 | 1 | 1 | 5 | 2 (Redusa) |

| LISTA_RATE_TYPE | |
|---|---|
| **TIP** | **Descriere** |
| 1 | Tip STANDARD |
| 2 | Tip REDUS |