

D398 Declaratie speciala de TVA

A1.0.0/ 28.07.2021

A1.0.1/ 01.10.2021

A1.0.2/ 14.10.2021

A1.0.3/ 01.11.2021

A1.0.7/ 25.01.2022

A1.0.9 / 15.11.2022

Data modificare/ versiune	Nivel	Nr. rand	Nume element/ atribut in xml	Denumire camp in formular	Tip si lungime date	Obligativitate si cardinalitate	Constrangeri si valori admise	Mesaj eroare/ atentionare
		1	<d398>					
	+	2	an_r	Anul de raportare Year	N(4)	DA 1..1	an_r >= 2021	
	+	3	luna_r	Perioada de raportare VAT return Period quarter/ month	N(2)	DA 1..1	if moes_voes_imp IN (3) then luna_r = (1 ... 12) if moes_voes_imp IN (1, 2) then luna_r = (3, 6, 9, 12) IF an_r == 2021 THEN luna_r >=7	ERR atribut lipsa ERR valoarea nu se regaseste in lista
	+	4	d_rec	Declaratie initiala/ restificativa	N(1)	DA 1..1	d_rec = 0	ERR atribut lipsa ERR valoare invalida
	+	5	moes_voes_imp	Schema regimului special	N(1)	DA 1..1	moes_voes_imp = (1,2,3)	ERR atribut lipsa ERR valoarea nu se

				You are using special scheme MOSS OR VOESS OR IMPORT			1 = RO, (UNION) 2 = EU, (No-UNION) 3 = IMP (IMPORT)	regaseste in lista
	+	5.1	e_int	Interfata electronica	N(1)	NU 0..1	e_int = (0, 1) 0 = NU 1 = DA e_int <> null ⇔ moes_voes_imp == 1	ERR valoarea nu se regaseste in lista ERR atribut lipsa
	+	6	period_start_date	Data inceput perioada raportare Start date 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	D(10)	NU 0..1	period_start_date = zz.ll.aaaa aaaa = an_r if moes_voes_imp IN (1, 2) then ll = ((luna_r, luna_r -1, luna_r -2)) if moes_voes_imp IN (3) then ll = luna_r	ERR format invalid ERR valoare invalida

				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 contrar, Data de inceput si Data finala nu se vor completa.				
	+	7	period_end_date	Data finala perioada raportare End date	D(10)	NU 0..1	period_end_date = zz.ll.aaaa aaaa = an_r if moes_voes_imp IN (1, 2) then ll = ((luna_r, luna_r -1, luna_r -2)) if moes_voes_imp IN (3) then ll = luna_r period_end_date > period_start period_end_date<> null ⇔ period_start_date<> null	ERR format invalid ERR valoare invalida ERR valoare incorecta ERR period_start_date si period_end_date trebuie sa fie simultan nule sau nenule
	+	8	nil_vat_return	Declaratie cu/ fara operatiuni? VAT Return NIL? (Yes/ No)	N(1)	DA 1..1	nil_vat_return = (0,1) 0 = declaratie cu operatiuni 1 = declaratie fara operatiuni	ERR atribut lipsa ERR valoarea nu se regaseste in lista
	+	9	currency	Moneda Currency	C(3)	DA 1..1	currency = EUR	ERR atribut lipsa ERR valoarea invalida

	+	10	vat_id_no	Cod de înregistrare special în scopuri de TVA VAT Identification Number	C(12)	DA 1..1	if(moes_voes_imp = 1) then vat_id_no = valid RO CUI if(moes_voes_imp = 2) then vat_id_no -> format 'EU'642'nnnnnn if(moes_voes_imp = 3) then vat_id_no -> format 'IM'642nnnnnnn	ERR atribut lipsa ERR valoarea invalida
	+	11	intermediary_id	Numar de identificare Intermediar 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 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 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 IF (nil_vat_return == 0) THEN { // declaratie cu operatiuni IF <MS> exist THEN { grand_total_vat_due = sum(IF(due_balance > 0 THEN due_balance ELSE 0)) + sum(ERR atribut lipsa ATT valoarea difera de valoarea calculata

							<pre> vat_amount_correction>0 pt mscon_state care nu se regasesc in MS) } ELSE grand_total_vat_due = sum(IF(vat_amount_correction > 0 THEN vat_amount_correction ELSE 0)) } ELSE grand_total_vat_due = 0 // declaratie fara operatiuni </pre>	
	+	14	<MS>			NU 0..28	<pre> if nil_vat_return = 0 then 0-28 unique appearances if nil_vat_return = 1 then 0 appearances 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 </pre>	ERR
A1.0.3 11012021 A1.0.7 25012022	++	15	mscon_state	Statul membru de consum MS of Consumption	C(2)	DA 1..1	<pre> mscon_state IN LISTA_STATE_MS ISO 3166 Alpha 2 IF (moes_voes_imp = 1 AND (e_int == 0 OR e_int == null) and trade_type=1) THEN mscon_state <>'RO' IF moes_voes_imp = 1 AND (e_int == 0 OR e_int == null)THEN mscon_state <>'RO' IF (</pre>	ERR atribut lipsa ERR Valorea RO nu poate sa existe ERR Daca schema == UNION si tip de prestatie == Servicii sau daca schema == (Non- Union, <u>Import</u>), atunci

							(moes_voes_imp == 1 && supply_type == 2) OR moes_voes_imp >= 1 == 2) THEN mscon_state <> XI (Irlanda de Nord)	valoarea XI nu poate sa existe
	++	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 (€) 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 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 (€) 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 ATT: vat_total_goods_msid <> sum(vat_amount) where supply_type = 1 && trade_type = 1

	++	19	vat_total_services_msest	<p>Total valoare TVA pentru serviciile prestate din statele membre ale sediilor fixe, diferite de statul membru de identificare (€)</p> <p>Total VAT Amount payable for services supplied from Fixed Establishments not in Member State of Identification (€)</p>	N(12,2)	NU 0..1	vat_total_services_msest = sum (vat_amount) WHERE supply_type =2 && trade_type = 2	<p>ERR atribut lipsa</p> <p>ATT vat_total_services_msest <> sum (vat_amount) WHERE supply_type =2 && trade_type = 2</p>
	++	20	vat_total_goods_msest	<p>Total valoare TVA pentru bunurile furnizate/ transportate din state membre, diferite de statul membru de identificare (€)</p> <p>Total VAT Amount payable for supplies of goods dispatched or transported from Member States other than Member State of Identification (€)</p>	N(12,2)	NU 0..1	vat_total_goods_msest = sum (vat_amount) WHERE supply_type =1 && trade_type = 2	<p>ERR atribut lipsa</p> <p>ATT vat_total_goods_msest <>sum (vat_amount) WHERE supply_type =1 && trade_type = 2</p>
	++	21	due_balance	Valoarea totală a TVA datorată, inclusiv corecțiile declarațiilor anterioare pentru fiecare stat	N(-12,2)	DA 1.1	<p>due_balance = sum (grand_total) + sum(vat_amount_correction)</p> <p>*editable</p>	ERR atribut lipsa

				membru Total VAT Amount due including corrections of previous returns (€) :				
	++	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) 1 = msid 2 = msest IF moes_voes_imp <> 1 then trade_type = 1	ERR atribut absent 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 VAT Identification Number	C(12)	DA 1..1 NU 0..1	IF length(vat_id_no_msest) = 2 THEN vat_id_no_msest IN LISTA_STATE_MS.COD_TARA ELSE vat_id_no_msest : valid vat_id_no (vezi algoritm D399) IF trade_type == 1 THEN vat_id_no_msest = null	ERR atribut absent ERR valoarea invalida

	+++	25	sypply_type	Tipul de prestatie Bunuri/ Servicii Type of supply	N(1)	DA 1..1	sypply_type = (1,2) 1 = bunuri 2 = servicii IF moes_voes_imp = 2 THEN supply_type = 2 IF moes_voes_imp = 3 THEN supply_type = 1	ERR atribut absent ERR valoarea nu se afla in lista
	+++	26	vat_rate_type	Tip Rata TVA VAT Type	N(1)	DA 1..1	vat_rate_type = (1, 2) 1 = Standard 2 = Redusa	ERR atribut absent ERR valoarea nu se afla in lista
A1.0.9 15112022	+++	27	vat_rate	Cota de TVA VAT Rate	N(5,2)	DA 1..1	IF vat_rate_type = 1 THEN vat_rate in LISTA_RATE_TYPE	ERR atribut absent IF vat_rate_type = 1 THEN ERR-ATT valoarea nu se afla in lista IF vat_rate_type = 2 THEN ATT valoarea nu se afla in lista
	+++	28	taxable_amount	Valoare impozabila (€) Taxable Amount (€)	N(12,2)	DA 1..1	taxable_amount > 0	ERR atribut absent ERR valoare incorecta
A1.0.1 01102021	+++	29	vat_amount	Valoare TVA (€) VAT Amount (€)	N(12,2)	DA 1..1	vat_amount = taxable_amount * vat_rate / 100 > 0	ERR atribut absent ERR valoare incorecta

							<pre> var reference = parseInt(round(taxable_amount * vat_rate / 100), 10); IF ((vat_amount > reference + 1) (vat_amount < reference)) => ERROR ELSE IF (vat_amount != round(taxable_amount * vat_rate / 100)) => ATTENTION </pre>	ERR Suma TVA este sub/ peste limita admisa pentru rotunjire. (The VAT amount is below/ above the allowed limit for rounding.) ATT Suma TVA introdusa este diferita de suma calculata de catre sistem. (The VAT amount entered is different from the VAT amount calculated by the system.)
	++	30	</SUPPLY>					
	+	31	</MS>					
	+	32	<CORRECTION>	Correction to previous VAT Return (max. 3 years) (Corectii la declaratii TVA anterioare)		NU 0..28	mscon_state_correction + vat_return_correction_period + year = aparitie unica	
A1.0.3 11012021 A1.0.7 25012022	++	33	mscon_state_correction	Stat membru de consum	C(2)	DA 1..1	<pre> mscon_state IN LISTA_STATE_MS IF moes_voes_imp = 1 AND (e_int == 0 OR e_int == null) THEN mscon_state <> 'RO' IF (moes_voes_imp >= 1 == 2) THEN mscon_state_correction <> XI (Irlanda de Nord) </pre>	ERR element absent ERR valoarea nu se afla in lista ERR valoarea atributului nu poate fi RO daca moes_voes_imp = 'RO' si e_int == 0 ERR Valoarea atributului nu poate fi XI pentru schemele non_Union si Import
	++	34	vat_return_correction_period	Perioada fiscala trimestru/ luna	N(2)	DA 1..1	if moes_voes_imp IN (3) then vat_return_correction_period = (1	ERR atribut lipsa

				VAT return period quarter/ month			... 12) if moes_voes_imp IN (1, 2) then vat_return_correction_period = (3, 6, 9, 12)	ERR valoarea nu se regaseste in lista
	++	35	year	Anul perioadei	N(4)	DA 1..1	year >=2021	ERR atribut lipsa ERR valoarea incorecta
	++	36	vat_amount_correction	Valoarea totală a TVA rezultată din corecția livrărilor/prestărilor Total VAT Amount resulting from corrections of supplies (€):	N(- 12,2)	DA 1..1	vat_amount_correction <> 0	ERR atribut lipsa 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
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)
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)
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	€ 9	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	Descrizione

1	Tip STANDARD
2	Tip REDUS