

## Structura fișier XML pentru declaratia 399

UniversalCode=D399\_v100

```
... xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:schemaLocation="mfp:anaf:dgti:d399:declaratie:v1 D399.xsd"
xmlns="mfp:anaf:dgti:d399:declaratie:v1"/>
```

Data modificării	Nr. crt.	Elemente/ atribute	Denumire câmp	Tip și lungime câmp	Câmp obligatoriu	Formule și restricții	Erori
	1.	<declaratie 399>					
	2.	quarter	Quarter (Trimestrul)	N(1)	DA	quarter in (1,2,3,4)	ERR – quarter (trimestrul)
	3.	year	Year (Anul de raportare)	N(4)	DA	year >= 2015	ERR – year (an) < 2015 ERR: The period in VAT return must be less then exclusion effective date (Perioada raportata in decont trebuie sa fie anterioara datei de excludere efectiva)
	4.	correction	VAT Return Correction (Declaratie rectificativa)	N(1)	DA	correction =(0,1) 0 = not a VAT Return Correction (declaratie initiala) 1= VAT Return Correction (declaratie rectificativa)	ERR - correction
	5.	nil_vat_return	VAT Return Nil (Declaratie fara operatiuni)	N(1)	DA	nil_vat_return=(0,1) 0 = not VAT Return Nil (declaratie cu operatiuni) 1= VAT Return Nil (declaratie fara operatiuni)	ERR - nil_vat_return
	6.	period_start_date	<i>Start date</i> (Data de inceput)  <i>Please fill in only in case you have changed your identification country or switched to a different scheme during the respective quarter.</i> (Va rugam sa completati doar daca va schimbat statal de identificare sau regimul special in timpul trimestrului respectiv.)	D(10)		period_start_date (month,year) in (quarter, year)	ERR- period_start_date is not a date or does not fit during the reporting period - year and quarter (Data de inceput nu are format de data sau nu se incadreaza in perioada de raportare - anul si trimestrul) !
	7.	period_end_date	<i>End date</i> (Data de sfarsit)  <i>Please fill in only in case you</i>	D(10)		period_end_date (month,year) in (quarter, year) period_end_date >=	ERR – period_end_date is not a date or does not fit during the reporting period - year and quarter (Data de sfarsit nu are format de data sau

		<i>have changed your identification country or switched to a different scheme during the respective quarter .</i>  (Va rugam sa completati doar daca va schimbat statul de identificare sau regimul special in timpul trimestrului respectiv.)			<b>period_start_date</b>  if <b>period_start_date</b> <> null then <b>period_end_date</b> <> null  if <b>period_start_date</b> = null then <b>period_end_date</b> = null	nu se incadreaza in perioada de raportare - anul si trimestrul) !  ERR - <b>period_end_date</b> < <b>period_start_date</b>  ERR - <b>period_start_date</b> and <b>period_end_end</b> must be either both empty or both filled ( <b>period_start_date</b> si <b>period_end_date</b> trebuie sa fie simultan nule sau nenule)	
	8.	<b>vat_return_reference</b>	<i>VAT Return Reference Number</i> (Nr.unic de referinta)	C(22)	  if <b>correction</b> =1 then <b>vat_return_reference</b> <> null  if <b>correction</b> =0 then <b>vat_return_reference</b> = null  format: <b>RO/XXnnnnnnnnn/QTYYYY</b> , where: XX='RO' or 'EU' nnnnnnnnn= <b>vat_id_num</b> T=quarter 1,2,3,4 YYYY=year	ERR – <b>vat_return_reference</b> is not well-formed ("Numarul unic de referinta" este incopat completat)  ERR- If it is 'VAT return Correction ' you'll have to enter 'VAT Return Reference Number' (Pentru 'Declaratia rectificativa' trebuie sa completati 'Numarul unic de referinta')  ERR: for an initial VAT Return ((correction = 0) the <b>vat_return_reference</b> must be empty (pentru declaratia initiala (correction = 0) <b>vat_return_reference</b> nu trebuie completat)  ERR- There is no previous <b>Vat_return</b> declaration to fit with this Vat return reference number (Nu exista nicio declaratie anterioara depusa care sa se potriveasca cu acest numar unic de referinta)	
	9.		<b>TAXABLE PERSON IDENTIFICATION DATA</b> (DATE DE IDENTIFICARE PERSOANA IMPOZABILA)				
	10.	<b>moss_voes</b>	<i>You are using special scheme MOSS OR VOES</i> (Utilizati regimul special MOSS sau VOES)	C(2)	DA	<b>moss_voes</b> = (RO, EU)	ERR : <b>moss_voes</b> must be in ('RO', 'EU') ( <b>moss_voes</b> trebuie sa fie in ('RO', 'EU')
	11.	<b>currency</b>	<i>Currency for VAT return ( moneda utilizata in declaratie))</i>	C(3)	DA	<b>Currency=EUR</b>	ERR- currency <>EUR
	12.	<b>vat_id_num</b>	<i>VAT identification number (without country code –RO, EU)</i>	N(10)	DA	Validation <b>vat_id_num</b>	ERR - "VAT Identification Number' invalid ('Cod de inregistrare in scopuri de TVA'

			(Numar de inregistrare in scopuri de TVA)			if <b>moss_voes</b> = "EU" then <b>vat_id_num</b> → format 642nnnnnn invalid)	ERR :The taxable person identified by <b>vat_id_num</b> is not registered in any special scheme (: Persoana impozabila identificata prin <b>vat_id_num</b> nu este inscrisa in niciuna din schemele speciale)
	13.	<b>name</b>	<i>Name</i> (Denumire)	C(200)	DA		ERR – the name must be filled (numele trebuie completat)
	14.	<b>address</b>	<i>Address</i> (Adresa)	C(1000)	DA		ERR – the address must be filled (adresa trebuie completata)
	15.	<b>phone</b>	<i>Phone</i> (Telefon)	C(15)			
	16.	<b>email</b>	<i>E-mail</i> (E-mail)	C(200)			
	17.	<b>family_name</b>	<i>Family Name</i> (Nume declarant)	C(75)	DA		ERR – the <b>family_name</b> must be filled (nume declarant tenuie completat)
	18.	<b>first_name</b>	<i>First name</i> (Prenume declarant)	C(75)	DA		ERR –first- name must be filled (prenumele declarant trebuie completat)
	19.	<b>title</b>	<i>Title</i> (Functie declarant)	C(50)	DA		ERR – the title must be filled (functie declarant tenuie completata)
09.04.15	20.	<b>grand_total</b>	<i>Grand total VAT amount (RON)</i> (Suma de control)	N(16.3) (calcul N(16.2))	DA	if <b>moss_voes</b> = "RO" then <b>grand_total</b> = <b>grand_total_msid</b> + <b>grand_total_msest</b>  if <b>moss_voes</b> = "EU" then <b>grand_total</b> = $\Sigma \Sigma MEST.MSCON.vat\_amount$	ERR - <b>grand_total</b> <> <b>grand_total_msid</b> + <b>grand_total_msest</b> ( only if/doar daca <b>moss_voes</b> = "RO"); ERR- <b>grand_total</b> <> the sum of the attributes <b>vat_amount</b> only if/doar daca <b>moss_voes</b> = "EU"); ( <b>grand_total</b> <> suma <b>vat_amount</b> )
09.04.15	21.	<b>grand_total_msid</b>	<i>VAT Amount</i> (Suma TVA)	N(16.3) (calcul N(16.2))	DA	if <b>moss_voes</b> = "EU" then <b>grand_total_msid</b> =0  if <b>moss_voes</b> = "RO" then if <b>fix_est</b> = "RO" then <b>grand_total_msid</b> = $\Sigma \Sigma MEST.MSCON.vat\_amount$ else <b>grand_total_msid</b> =0	ERR- <b>grand_total_msid</b> <> 0 for the <b>moss_voes</b> = 'EU' ( <b>grand_total_msid</b> <> 0 pentru <b>moss_voes</b> = 'EU');  ERR - <b>grand_total_msid</b> <> the sum of the <b>vat_amount</b> for the <b>fix_est</b> = 'RO' ( <b>grand_total_msid</b> <> suma atributelor <b>vat_amount</b> pentru <b>fix_est</b> = 'RO')
09.04.15	22.	<b>grand_total_msest</b>	<i>VAT Amount</i> (Suma TVA)	N(16.3) (calcul N(16.2))	DA	if <b>moss_voes</b> = "EU" then <b>grand_total_msest</b> = 0  if <b>moss_voes</b> = "RO" then	ERR- <b>grand_total_msest</b> <> 0 for the <b>moss_voes</b> = 'EU' ( <b>grand_total_msest</b> <> 0 pentru <b>moss_voes</b> = 'EU');

						<pre>if fix_est = "RO" then grand_total_msest = 0 else grand_total_msest = Σ Σ MSEST.MSCON.vat_amount</pre>	ERR - grand_total_msest <> the sum of the vat_amount for the fix_est <> 'RO' (grand_total_msest <> suma vat_amount pentru fix_est <> 'RO' )
04.10.22	23.	<MSEST>	<i>Supplies from Fixed Establishments in other Countries</i> (Prestări efectuate din alte state membre)			<pre>if nil_vat_return=0 → 1-28 unique appearances if nil_vat_return= 1→ 0 appearance Unicitate (fix_est+ vat_id_num_fe)</pre>	ERR : There is no supply and nil_vat_return=0 or there are supplies and nil_vat_return=1. (Nu exista nicio prestare si nil_vat_return=0 sau exista prestari si nil_vat_return=1) !
	24.	fix_est	<i>Fixed Establishment/ Member State of Identification</i> (Statul membru de unde se livreaza serviciile - Statul de resedinta/ identificare)	C(2)	DA	<pre>fix_est in Classification MS if moss_voes = "EU" then fix_est = "99"</pre>	ERR - fix_est not in Classification MS ERR-fix_est was not be declarated as a fixed establishment in this country (fix_est nu a fost declarat ca stat de resedinta la inregistrare)
	25.	vat_id_num_fe	<i>VAT Identification Number (without state prefix)</i> (Numar de inregistrare in scopuri de TVA fara prefixul de tara)	C(12) C50)	DA	<pre>Verification code algorithm if moss_voes= "RO" then if fix_est = "RO" then vat_id_num_fe=vat_id_num if fix_est &lt;&gt; "RO" then vat_id_num_fe if moss_voes= "EU" then vat_id_num_fe= vat_id_num</pre>	ERR - vat_id_num_fe ERR - vat_id_num_fe invalid ('Numar de inregistrare in scopuri de TVA' invalid)
	26.	<MSCON>				<pre>1-n appearances Unique appearance for (fix_est + vat_id_num_fe + mscon_state + vat_rate_type + vat_rate)</pre>	ERR_ The pair (fix_est + vat_id_num_fe + mscon_state + vat_rate_type + vat_rate) has more than one appearance. (Perechea (fix_est + vat_id_num_fe + mscon_state + vat_rate_type + vat_rate) are aparitii multiple.
	27.	mscon_state	<i>Consumer Country</i> (Statul membru unde se livreaza serviciile - Statul de Consum)	C(2)	DA	<pre>mscon_state in Classification MS mscon_state &lt;&gt; fix_est if moss_voes= "RO" then mscon_state &lt;&gt; "RO"</pre>	ERR - mscon_state not in Classification MS - mscon_state nu e in lista statelor MS ERR - mscon_state ='RO' ERR - mscon_state = fix_est ERR-Supplies to mscon_state is not covered by the special scheme because there is a fixed establishment in that

						country (Furnizarea de servicii catre mscon_state nu face obiectul schemei speciale deoarece exista un sediu fix in aceasta tara)
	28.	<b>vat_rate_type</b>	<i>VAT Type</i> (Tip cota)	N(1)	DA	<b>vat_rate_type</b> =(0,1) 0= Standard rate (Cota standard) 1= Reduced Rate (Cota redusa)
	29.	<b>vat_rate</b>	<i>VAT Rate</i> (Cota TVA)	N(5.2)	DA	0< <b>vat_rate</b> <=100
09.04.15	30.	<b>taxable_amount</b>	<i>Taxable Amount</i> (Baza impozabila)	N(16.3) (calcul N(16.2))	DA	<b>taxable_amount</b> >0
09.04.15	31.	<b>vat_amount</b>	<i>VAT Amount</i> (Suma TVA)	N(16.3) (calcul N(16.2))	DA	<b>vat_amount</b> = Round( <b>taxable_amount</b> * <b>vat_rate</b> ) >0
	32.	<i>&lt;/MSCON&gt;</i>				
	33.	<i>&lt;/MSEST&gt;</i>				
	34.	<i>&lt;/declaratie 399&gt;</i>				

**Classification MS and VAT rate (Nomenclator state membre si cote TVA) din 04/05/2015**  
**cu modificarile ulterioare**

Nr. cr.	Code (cod)	Name of MS state (denumire state membre UE)	VAT Standard Rate (Cota standard TVA)	VAT Reduced Rates (Cote reduse TVA)	Valabil cu data de :
1	RO	ROMANIA	24 20 20 19	5   9	01.01.2016 01.01.2017 ?
	99	Schema nonEU	-	-	
2	AT	AT-AUSTRIA	20	10	
3	BE	BE-BELGIUM	21	6	01.04.2019
4	BG	BG-BULGARIA	20	9	01.07.2020
5	CZ	CZ-CZECH REPUBLIC	21	10	01.05.2020
6	CY	CY-CYPRUS	19		
7	HR	HR-CROATIA	25		
8	DK	DK-DENMARK	25		
9	EE	EE-ESTONIA	20	9	01.05.2020
10	DE	DE-GERMANY	19 16	7 7 5	18.12.2019 01.07.20-31.12.20
11	EL	GRE-GREECE	23 24		01.06.2016
12	FI	FI-FINLAND	24	10	01.07.2019
13	FR	FR-FRANCE	20	2.10   5.5   10	
14	IE	IE-IRELAND	23 21	9	01.01.2019 01.09.20-28.02.21
15	IT	IT-ITALY	22	4	
16	LV	LV-LATVIA	21		
17	LU	LU-LUXEMBOURG	17	3	
18	LT	LT-LITHUANIA	21		
19	MT	MT-MALTA	18		
20	GB	GB-UNITED KINGDOM	20	0	01.04.20-30.06.20
21	NL	NL-NETHERLANDS	21	9	01.01.2020
22	PL	PL-POLAND	23	8   5	01.11.2019
23	PT	PT-PORTUGAL	23	6	07.06.2019
24	SI	SI-SLOVENIA	22	5	01.01.2020
25	SK	SK-SLOVAKIA	20		
26	ES	ES-SPAIN	21	4	23.04.2020
27	SE	SE-SWEDEN	25	6	01.07.2019
28	HU	HU-Ungaria	27	5	01.01.2018

Vers.04.10.2022 – Unicitate (**fix\_est+ vat\_id\_num\_fe**)

Vers.15.10.2020 – modificari cote 2018-2020

Vers.10.01.2017 – modificare cota TVA Romania

Vers.29.06.2016 – modificare cota TVA Romania

Vers.02.06.2016 – modificare cota TVA Grecia

Vers.04.05.2015 – modificare cote TVA

Vers.09.04.2015 – corectie zecimale baza si TVA in calcule