

## 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	Start date (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 schimbati statul 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	End date (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

			<p><i>have changed your identification country or switched to a different scheme during the respective quarter .</i> (Va rugam sa completati doar daca va schimbati statul de identificare sau regimul special in timpul trimestrului respectiv.)</p>			<p><b>period_start_date</b> if <b>period_start_date</b> &lt;&gt; null then <b>period_end_date</b> &lt;&gt; null  if <b>period_start_date</b> = null then <b>period_end_date</b> = null</p>	<p>nu se incadreaza in perioada de raportare - anul si trimestrul) !  ERR - <b>period_end_date</b> &lt;<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)</p>
	8.	<b>vat_return_reference</b>	<p><i>VAT Return Reference Number</i> (Nr.unic de referinta)</p>	C(22)		<p>if <b>correction</b>=1 then <b>vat_return_reference</b>&lt;&gt; null  if <b>correction</b>=0 then <b>vat_return_reference</b> = null  format: <b>RO/XX</b>nnnnnnnnnn/<b>Q</b>TYYYY , where: XX='RO' or 'EU' nnnnnnnnnn= <b>vat_id_num</b> T=quarter 1,2,3,4 YYYY=year</p>	<p>ERR – <b>vat_return_reference</b> is not well-formed ('Numarul unic de referinta' este incorect 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 <b>Vat return</b> reference number (Nu exista nicio declaratie anterioara depusa care sa se potriveasca cu acest <b>numar unic de referinta</b>)</p>
	9.		<p><b>TAXABLE PERSON IDENTIFICATION DATA (DATE DE IDENTIFICARE PERSOANA IMPOZABILA)</b></p>				
	10.	<b>moss_voes</b>	<p><i>You are using special scheme MOSS OR VOES</i> (Utilizati regimul special MOSS sau VOES)</p>	C(2)	DA	<b>moss_voes</b> = (RO, EU)	<p>ERR : <b>moss_voes</b> must be in ('RO', 'EU') (<b>moss_voes</b> trebuie sa fie in ('RO', 'EU'))</p>
	11.	<b>currency</b>	<p><i>Currency for VAT return ( moneda utilizata in declaratie)</i></p>	C(3)	DA	<b>Currency</b> =EUR	<p>ERR- <b>currency</b> &lt;&gt;EUR</p>
	12.	<b>vat_id_num</b>	<p><i>VAT identification number</i> (without country code –RO, EU)</p>	N(10)	DA	Validation <b>vat_id_num</b>	<p>ERR - "VAT Identification Number" invalid ('Cod de inregistrare in scopuri de TVA')</p>

			(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 trebuie completat)
	18.	<b>first_name</b>	<i>First name</i> (Prenume declarant)	C(75)	DA		ERR –first- name must be filled (prenume declarant trebuie completat)
	19.	<b>title</b>	<i>Title</i> (Functie declarant)	C(50)	DA		ERR – the title must be filled (functie declarant trebuie 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> = $\sum \sum$ MSEST.MSCON.vat_amount	ERR - grand_total <> grand_total_msid + grand_total_msest ( only if/doar daca <b>moss_voes</b> = "RO"); ERR-grand_total <> the sum of the attributes vat_amount only if/doar daca <b>moss_voes</b> = "EU"; (grand_total <> suma vat_amount )
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> = $\sum \sum$ MSEST.MSCON. vat_amount else <b>grand_total_msid</b> =0	ERR-grand_total_msid <> 0 for the moss_voes = 'EU' (grand_total_msid <> 0 pentru moss_voes = 'EU');  ERR - grand_total_msid <> the sum of the vat_amount for the fix_est = 'RO' (grand_total_msid <> suma atributelor vat_amount pentru fix_est = '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-grand_total_msest <> 0 for the moss_voes = 'EU' (grand_total_msest <> 0 pentru moss_voes = 'EU');

						<p>if <b>fix_est</b> = "RO" then  <b>grand_total_msest</b> = 0  else  <b>grand_total_msest</b> =  Σ Σ MSEST.MSCON.vat_amount</p>	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')
	23.	<MSEST>	Supplies from Fixed Establishments in other Countries (Prestări efectuate din alte state membre)			<p>if <b>nil_vat_return</b>=0 →  1-28 unique appearances</p> <p>if <b>nil_vat_return</b>= 1→  0 appearance</p>	ERR : There is no supply and <b>nil_vat_return</b> =0 or there are supplies and <b>nil_vat_return</b> =1. (Nu exista nicio prestare si <b>nil_vat_return</b> =0 sau exista prestari si <b>nil_vat_return</b> =1) !
	24.	fix_est	Fixed Establishment/ Member State of Identification (Statul membru de unde se livreaza serviciile - Statul de resedinta/ identificare)	C(2)	DA	<p><b>fix_est</b> in Classification MS</p> <p>if <b>moss_voes</b> = "EU" then  <b>fix_est</b> = "99"</p>	ERR - <b>fix_est</b> not in Classification MS ERR- <b>fix_est</b> was not be declared as a fixed establishment in this country ( <b>fix_est</b> nu a fost declarat ca stat de resedinta la inregistrare)
	25.	vat_id_num_fe	VAT Identification Number (without state prefix) (Numar de inregistrare in scopuri de TVA fara prefixul de tara)	C(12) C(50)	DA	<p>Verification code algorithm</p> <p>if <b>moss_voes</b>= "RO" then  if <b>fix_est</b> = "RO" then  <b>vat_id_num_fe</b>=<b>vat_id_num</b>  if <b>fix_est</b> &lt;&gt; "RO" then  <b>vat_id_num_fe</b></p> <p>if <b>moss_voes</b>= "EU" then  <b>vat_id_num_fe</b>= <b>vat_id_num</b></p>	ERR - <b>vat_id_num_fe</b> ERR - <b>vat_id_num_fe</b> invalid ('Numar de inregistrare in scopuri de TVA' invalid)
	26.	<MSCON>				<p>1-n appearances</p> <p>Unique appearance for  (<b>fix_est</b> + <b>vat_id_num_fe</b> + <b>mson_state</b> + <b>vat_rate_type</b> + <b>vat_rate</b>)</p>	ERR_ The pair ( <b>fix_est</b> + <b>vat_id_num_fe</b> + <b>mson_state</b> + <b>vat_rate_type</b> + <b>vat_rate</b> ) has more than one appearance. (Perechea ( <b>fix_est</b> + <b>vat_id_num_fe</b> + <b>mson_state</b> + <b>vat_rate_type</b> + <b>vat_rate</b> ) are aparitii multiple.
	27.	mson_state	Consumer Country (Statul membru unde se livreaza serviciile - Statul de Consum)	C(2)	DA	<p><b>mson_state</b> in Classification MS</p> <p><b>mson_state</b> &lt;&gt; <b>fix_est</b></p> <p>if <b>moss_voes</b>= "RO" then  <b>mson_state</b> &lt;&gt; "RO"</p>	ERR - <b>mson_state</b> not in Classification MS - <b>mson_state</b> nu e in lista statelor MS ERR - <b>mson_state</b> ='RO' ERR - <b>mson_state</b> = <b>fix_est</b> ERR-Supplies to <b>mson_state</b> is not covered by the special scheme because there is a fixed establishment in that country

							(Furnizarea de servicii către mscon_state nu face obiectul schemei speciale deoarece exista un sediu fix in aceasta tara)
	28.	vat_rate_type	VAT Type (Tip cota)	N(1)	DA	vat_rate_type =(0,1) 0= Standard rate (Cota standard) 1= Reduced Rate (Cota redusa)	ERR - vat_rate_type
	29.	vat_rate	VAT Rate (Cota TVA)	N(5.2)	DA	0< vat_rate <=100	ATN : vat_rate is not in the list of vat rate (vat_rate nu e in lista statului)
09.04.15	30.	taxable_amount	Taxable Amount (Baza impozabila)	N(16.3) (calcul N(16.2))	DA	taxable_amount >0	ERR - taxable_amount must not equal 0 (taxable_amount nu poate fi 0)
09.04.15	31.	vat_amount	VAT Amount (Suma TVA)	N(16.3) (calcul N(16.2))	DA	vat_amount = Round(taxable_amount * vat_rate) >0	ATT - vat_amount vat_amount <> vat_rate * taxable_amount ERR - vat_amount must not equal 0 (vat_amount nu poate fi 0)
	32.	</MSCON>					
	33.	</MSEST>					
	34.	</declaratie 399>					

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

Nr. cr.	Code (cod)	Name of MS state (denumire state membre UE)	VAT Standard Rate (Cota standard TVA)	VAT Reduced Rates (Cote reduce TVA)	Valabil cu data de :
1	RO	ROMANIA	<del>24</del> 19		<del>01.01.2016</del> 01.01.2017
	99	Schema nonEU	-	-	
2	AT	AT-AUSTRIA	20	10	
3	BE	BE-BELGIUM	21		
4	BG	BG-BULGARIA	20		
5	CZ	CZ-CZECH REPUBLIC	21		
6	CY	CY-CYPRUS	19		
7	HR	HR-CROATIA	25		
8	DK	DK-DENMARK	25		
9	EE	EE-ESTONIA	20		
10	DE	DE-GERMANY	19		
11	EL	<del>GR</del> EL-GREECE	<del>23</del> 24		01.06.2016
12	FI	FI-FINLAND	24		
13	FR	FR-FRANCE	20	2.10   5,5   10	
14	IE	IE-IRELAND	23		
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		
21	NL	NL-NETHERLANDS	21		
22	PL	PL-POLAND	23	8	
23	PT	PT-PORTUGAL	23		
24	SI	SI-SLOVENIA	22		
25	SK	SK-SLOVAKIA	20		
26	ES	ES-SPAIN	21		
27	SE	SE-SWEDEN	25		
28	HU	HU-Ungaria	27		

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