# Structura fişier 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 modific ării	Nr. crt.	Elemente/ atribute	Denumire câmp	Tip şi lungime câmp	Câmp obligatori u	Formule şi restricţii	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) *Please fill in only in case you have changed your identification country or switched to a different scheme during the respective quarter .* (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) *Please fill in only in case you*	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

			have changed your identification country or switched to a different scheme during the respective quarter . (Va rugam sa completati doar daca va schimbati statul de identificare sau regimul special in timpul trimestrului respectiv.)			**period_start_date** if **period_start_date** <> null then **period_end_date** <> null if **period_start_date** = null then **period_end_date =** null	nu se incadreaza in perioada de raportare - anul si trimestrul) ! ERR - **period_end_date** <**period_start_date** ERR **- period_start_date** and **period_end**_end must be either both empty or both filled (period_start_date si period_end_date trebuie sa fie simultan nule sau nenule)
	8.	**vat_return_reference**	*VAT Return Reference Number* (Nr.unic de referinta)	C(22)		if **correction**=1 then **vat_return_reference<>** null if **correction**=0 then **vat_return_reference** = null format: **RO/**XXnnnnnnnnnn/**Q**TYYYY , where: XX='RO' or 'EU' nnnnnnnnnn= **vat_id_num** T=quarter 1,2,3,4 YYYY=year	ERR – **vat_return_reference** 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 vat_return_reference must be empty (pentru declaratia initiala (correction = 0) vat_return_reference nu trebuie completat) ERR- There is no previous **Vat_return** 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.		***TAXABLE PERSON IDENTIFICATION DATA* (DATE DE IDENTIFICARE PERSOANA IMPOZABILA)**				
	10.	**moss_voes**	*You are using special scheme MOSS OR VOES* (Utilizati regimul special MOSS sau VOES)	C(2)	DA	**moss_voes** = (RO, EU)	ERR : moss_voes must be in ('RO', 'EU') (moss_voes trebuie sa fie in ('RO', 'EU')
	11.	currency	*Currency for VAT return (moneda utilizata in declaratie))*	C(3)	DA	**Currency=EUR**	ERR- currency <>EUR
	12.	vat_id_num	*VAT identification number (without country code –RO, EU)*	N(10)	DA	Validation **vat_id_num**	ERR - "VAT Identification Number' invalid ('Cod de inregistrare in scopuri de TVA'

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

					if **fix_est** = "**RO**" then
					grand_total_msest = 0
					else
					grand_total_msest =
					Σ Σ MSEST.MSCON.**vat_amount**
						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)			if **nil_vat_return**=0 → **1-28 unique appearances** if **nil_vat_return**= 1→ **0 appearance**	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**	*Fixed Estabilshment/ Member State of Identification* (Statul membru de unde se livreaza serviciile - Statul de resedinta/ identificare)	C(2)	DA	**fix_est** in **Classification MS** if **moss_voes** = "**EU**" then **fix_est** = "**99**"	ERR - **fix_est** not in **Classification MS** ERR-**fix_est** was not be declared as a fixed establishment in this country (**fix_est** 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)
				
				C50)
					DA	Verification code algorithm
						
						if **moss_voes**= "**RO**" then
						if **fix_est** = "**RO**" then
						vat_id_num _fe=vat_id_num
						if **fix_est** <> "**RO**" then
						vat_id_num_fe
						
						if **moss_voes**= "**EU**" then
						vat_id_num _fe= vat_id_num
							ERR - **vat_id_num_fe**
							ERR - **vat_id_num_fe** invalid ('Numar de inregistrare in scopuri de TVA' invalid)

	26.	**<MSCON>**				**1-n appearances** Unique appearance for **(fix_est + vat_id_num_fe + mscon_state + vat_rate_type + vat_rate)**	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**	*Consumer Country* (Statul membru unde se livreaza serviciile - Statul de Consum)	C(2)	DA	**mscon_state** in **Classification MS** **mscon_state** <> **fix_est** if **moss_voes**= "**RO**" then **mscon_state** <> "**RO**"	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.	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>					

Nr. cr.	Code (cod)	Name of MS state (denumire state membre UE)	VAT Standard Rate (Cota standard TVA)	VATReduced Rates (Cote reduseTVA)	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	~~GR~~EL-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.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