

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

			<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.)			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	<i>VAT Return Reference Number</i> (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	<i>You are using special scheme MOSS OR VOES</i> (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	<i>Currency for VAT return (moneda utilizata in declaratie)</i>	C(3)	DA	Currency =EUR	ERR- currency <>EUR
	12.	vat_id_num	<i>VAT identification number</i> (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	<i>Name</i> (Denumire)	C(200)	DA		ERR – the name must be filled (numele trebuie completat)
	14.	address	<i>Address</i> (Adresa)	C(1000)	DA		ERR – the address must be filled (adresa trebuie completata)
	15.	phone	<i>Phone</i> (Telefon)	C(15)			
	16.	email	<i>E-mail</i> (E-mail)	C(200)			
	17.	family_name	<i>Family Name</i> (Nume declarant)	C(75)	DA		ERR – the family_name must be filled (nume declarant trebuie completat)
	18.	first_name	<i>First name</i> (Prenume declarant)	C(75)	DA		ERR –first- name must be filled (prenume declarant trebuie completat)
	19.	title	<i>Title</i> (Functie declarant)	C(50)	DA		ERR – the title must be filled (functie declarant trebuie completata)
09.04.15	20.	grand_total	<i>Grand total VAT amount (RON)</i> (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 = $\sum \sum$ 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	<i>VAT Amount</i> (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 = $\sum \sum$ 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	<i>VAT Amount</i> (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>	<i>Supplies from Fixed Establishments in other Countries</i> (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	<i>Fixed Establishment/ Member State of Identification</i> (Statul membru de unde se livreaza serviciile - Statul de reședința/ 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 reședința la înregistrare)
	25.	vat_id_num_fe	<i>VAT Identification Number (without state prefix)</i> (Numar de înregistrare în scopuri de TVA fara prefixul de țara)	C(12) C(50)	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 înregistrare în scopuri de TVA' invalid)
	26.	<MSCON>				1-n appearances Unique appearance for (fix_est + vat_id_num_fe + mson_state + vat_rate_type + vat_rate)	ERR_ The pair (fix_est + vat_id_num_fe + mson_state + vat_rate_type + vat_rate) has more than one appearance. (Perechea (fix_est + vat_id_num_fe + mson_state + vat_rate_type + vat_rate) are aparitii multiple.
	27.	mson_state	<i>Consumer Country</i> (Statul membru unde se livreaza serviciile - Statul de Consum)	C(2)	DA	mson_state in Classification MS mson_state <> fix_est if moss_voes = "RO" then mson_state <> "RO"	ERR - mson_state not in Classification MS - mson_state nu e în lista statelor MS ERR - mson_state ='RO' ERR - mson_state = fix_est ERR-Supplies to mson_state 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)	Data modificării
1	RO	ROMANIA	24		
	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	GREEL-GREECE	23		Din 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.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