



Stimati colaboratori,

Prin Hotararea Guvernului nr. 340/2020, publicata in M. Of. nr. 367, au fost introduse doua noi aliniate cu privire pct. 88 din Hotararea Guvernului nr. 1/2016, aferente art. 316 din Codul fiscal si au fost introduse si doua noi anexe: 5 si 6 in care sunt prevazute criteriile pentru evaluarea riscului fiscal in cazul persoanelor impozabile care solicita inregistrarea in scopuri de TVA, dupa cum urmeaza:

Anexa 5:

Criteriile pentru evaluarea riscului fiscal in cazul persoanelor impozabile care solicita inregistrarea in scopuri de TVA potrivit art. 316 alin. (1) lit. a) și c) din Codul fiscal, precum și in cazul persoanelor impozabile care solicita inregistrarea in scopuri de TVA potrivit art. 316 alin. (12) lit. e) din Codul fiscal și carora le-a fost anulata inregistrarea in scopuri de TVA potrivit art. 316 alin. (11) lit. h) din Codul fiscal in baza procedurii de evaluare a intentiei și capacitatii de a desfașura activitati economice in sfera de aplicare a TVA;

Anexa 6:

Criterii pentru evaluarea riscului fiscal in cazul anularii inregistrarii in scopuri de TVA potrivit art. 316 alin. (11) lit. h) din Codul fiscal, precum și pentru evaluarea riscului fiscal in cazul persoanelor impozabile care solicita inregistrarea in scopuri de TVA potrivit art.

Dear collaborators,

By Government Decision no. 340/2020, published in the Official Gazette no. 367, two new lines were introduced regarding point 88 of the Government Decision no. 1/2016, related to art. 316 of the Tax Code and two new annexes were introduced: 5 and 6 which provides criteria for assessing the tax risk in the case of taxable persons requesting registration for VAT purposes, as follows:

Annex 5:

The criteria for assessing the tax risk in the case of taxable persons requesting registration for VAT purposes according to art. 316 para. (1) lit. a) and c) of the Tax Code, as well as in the case of taxable persons requesting registration for VAT purposes according to art. 316 para. (12) lit. e) of the Tax Code and whose registration for VAT purposes was canceled according to art. 316 para. (11) lit. h) of the Tax Code based on the procedure for assessing the intention and capacity to carry out economic activities in the scope of VAT;

Annex 6:

Criteria for assessing the tax risk in case of cancellation of registration for VAT purposes according to art. 316 para. (11) lit. h) of the Tax Code, as well as for the assessment of the tax risk in the case of taxable persons requesting registration for VAT purposes according to art.

316 alin. (12) lit. e) din Codul fiscal care au avut anulata inregistrarea in scopuri de TVA potrivit art. 316 alin. (11) lit. h) din Codul fiscal in baza procedurii de evaluare a riscului fiscal.

316 para. (12) lit. e) of the Tax Code which had the registration for VAT purposes canceled according to art. 316 para. (11) lit. h) of the Tax Code based on the tax risk assessment procedure.

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