



Stimati colaboratori,

**Ordinul nr. 3281/2020 pentru modificarea Ordinului presedintelui Agentiei Nationale de Administrare Fiscala nr. 3.769/2015 privind declararea livrarilor/prestarilor si achizitiilor efectuate pe teritoriul national de persoanele inregistrate in scopuri de TVA si pentru aprobarea modelului si continutului declaratiei informative privind livrarile/prestarile si achizitiile efectuate pe teritoriul national de persoanele inregistrate in scopuri de TVA**

In vigoare de la 21 august 2020

Ordinul nr. 3281/2020 modifica formularul privind Declaratia 394 si se aplica incepand cu operatiunile derulate de la data de 1 septembrie 2020.

Declaratia trebuie sa contina facturile care au fost primite in perioada de raportare, indiferent de data la care intervine exigibilitatea TVA, inclusiv cele care au inscris mentiunea "taxare inversa" sau "TVA la incasare", precum si borderourile de achizitii de bunuri, filele din carnetele de comercializare a produselor din sectorul agricol in cazul achizitiilor efectuate de la persoane fizice, contracte incheiate cu persoane fizice si/sau alte documente.

Dear collaborators,

**Order no. 3281/2020 for the modification of the Order of the president of the National Agency for Tax Administration no. 3.769/2015 regarding the declaration of deliveries/services and acquisitions made on the national territory by the persons registered for VAT purposes and for the approval of the model and content of the informative declaration regarding the deliveries/services and acquisitions made on the national territory by the persons registered for VAT purposes**

In force since August 21<sup>st</sup>, 2020

Order no. 3281/2020 amends the form regarding Declaration 394 and applies starting with the operations carried out from September 1<sup>st</sup>, 2020.

The declaration must contain the invoices that were received during the reporting period, regardless of the date on which the VAT becomes chargeable, including those that have the mention "reverse charge" or "VAT on collection", as well as the goods purchase receipts, tabs from the marketing books of the products from the agricultural sector in case of acquisitions made from natural persons, contracts concluded with natural persons and/or other documents.

Declaratia se depune la organul fiscal competent pana in data de 30 inclusiv a lunii urmatoare incheierii perioadei de raportare, declarate pentru depunerea decontului (luna, trimestrul etc.), inclusiv daca in aceasta perioada nu au fost realizate operatiuni de natura celor care fac obiectul declaratiei. In cazul in care perioada de raportare este luna calendaristica, termenul de depunere a declaratiei pentru luna ianuarie este pana la data de 28, respectiv 29 februarie.

Declaratia se depune in format electronic sub forma unui fisier PDF, care are atasat un fisier XML, a carui structura este disponibila pe portalul Agentiei Nationale de Administrare Fiscala (ANAF).

Declaratia se depune prin mijloace electronice de transmitere la distanta, pe portalul e-Romania. Pentru depunerea declaratiei, platitorul trebuie sa detina un certificat calificat, privind semnatura electronica

Declaratia se completeaza/valideaza cu ajutorul programelor de asistenta. Programele de asistenta sunt puse la dispozitia contribuabililor gratuit de unitatile fiscale subordonate sau pot fi descarcate de pe site-ul ANAF, la adresa [www.anaf.mfinante.gov.ro](http://www.anaf.mfinante.gov.ro)

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The declaration is submitted to the competent fiscal authority until the 30th of the month following the end of the reporting period, declared for the submission of the declaration (month, quarter, etc.), including whether no operations of the kind covered by the declaration have been carried out during this period. Where the reporting period is the calendar month, the deadline for submission of the declaration for the month of January shall be no later than February 28<sup>th</sup> and February 29<sup>th</sup> respectively.

The declaration is submitted in electronic format in the form of a PDF file, which has an XML file attached, the structure of which is available on the portal of the National Agency for Tax Administration (NATA).

The declaration is submitted by electronic means of remote transmission, on the e-Romania portal. In order to submit the declaration, the payer must have a qualified certificate, regarding the electronic signature

The declaration is completed/validated with the help of assistance programs. The assistance programs are made available to taxpayers free of charge by the subordinated fiscal units or can be downloaded from the NATA website, at [www.anaf.mfinante.gov.ro](http://www.anaf.mfinante.gov.ro)

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