

TAX ALERT

APRIL 7, 2021

According to a press release of ANAF dated April 5, 2021, starting from April 1, 2021, the portal www.anaf.ro offers the possibility of electronic registration (optional) in the One Stop Shop - OSS system (Special VAT Regime). In accordance with the provisions of the VAT Directive no. 112/2006 on the implementation of the "e-commerce VAT package", from July 1, 2021 the entire OSS system will become operational, facilitating the electronic declaration and payment of value added tax (VAT) related to certain categories of B2C goods and services (Business-to-Consumer).

One Stop Shop covers three schemes made available to the consumer:

- The non-EU scheme for the provision of electronic, telecommunications, broadcasting or television services by taxable persons not established in the EU will be extended to all types of cross-border services to EU final consumers (B2C);
- The EU scheme for the intra-Community provision of electronic, telecommunications, broadcasting or television services will be extended to all types of intra-Community business-to-consumer services (from the taxable person to www.anaf.ro - Document containing personal data protected by the provisions of Regulation (EU) 2016/679), for deliveries of internal goods via electronic interfaces and for intra-Community sales of goods, at a distance;
- New import scheme (IOSS) for distance sales of goods imported from third countries and territories to EU consumers up to EUR 150. The change from the current import system is that the seller will collect VAT on sales to EU consumers and will declare and pay VAT to the Member State of identification under IOSS.

The OSS VAT return does not replace the VAT return that a taxable person must submit under his internal VAT obligations.