

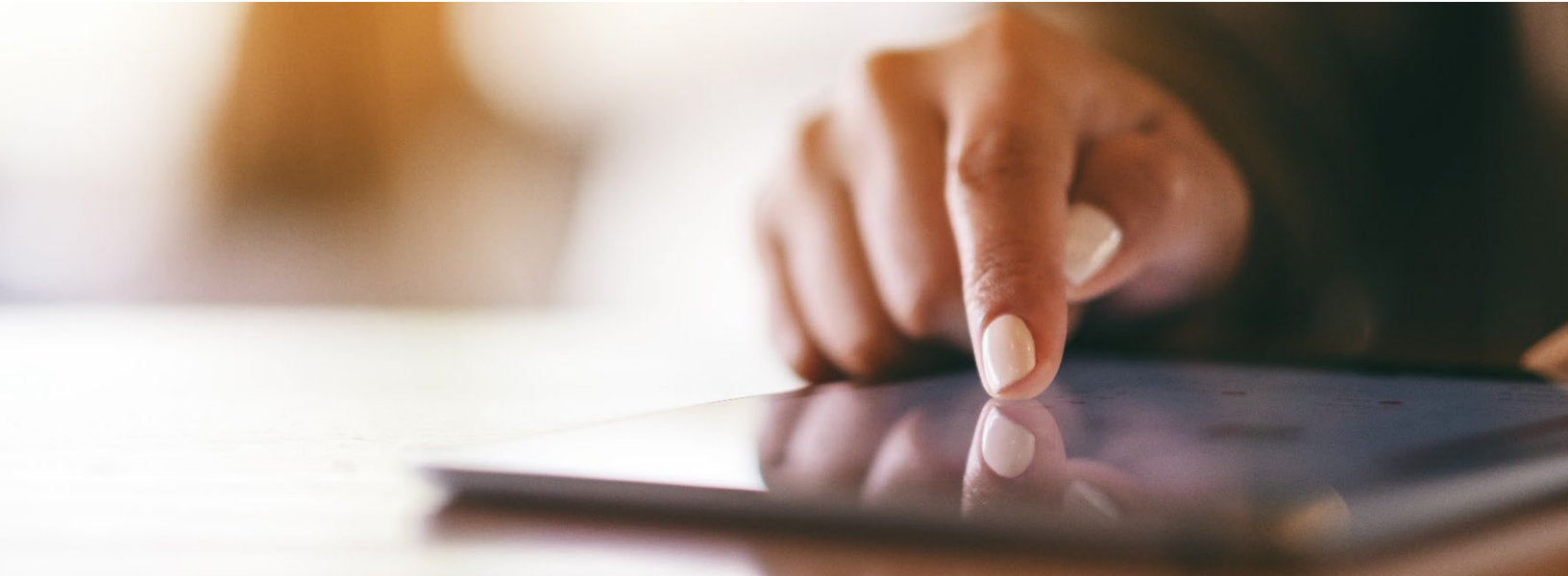
Tax Alert

News regarding the declaration of postal services with cash payment on delivery

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English and Romanian

manzars



News regarding the declaration of postal services with cash payment on delivery

On 21.09.2022, Order 1.644/2022 issued by the President of ANAF regarding the declaration of services with cash payment on delivery performed by postal service providers on the national territory was published in the Official Gazette no. 926, Part I.

Main aspects introduced

- Postal service providers will be obliged to report services with cash payment on delivery performed within the national territory as from December 2022.
- For this purposes, Form #395 „Informative statement on postal items with cash payment on delivery within the national territory” has been approved.
- The Form must be submitted monthly, by the last calendar day of the month following the reporting period, by electronic means of transmission. The first report must be submitted by the 31st of January 2023 for deliveries made in December 2022.
- The Form will include information on qualifying deliveries as follows: number and date of transport document, amount, consignor name and tax code, address where the consignment was taken over for delivery, method of transfer of funds to consignor (collector account or cash), collector account IBAN, consignee name/first name.

Noutăți cu privire la declararea serviciilor poștale contra ramburs

În data de 21.09.2022, în Monitorul Oficial nr. 926, Partea I, a fost publicat Ordinul 1.644/2022 al președintelui ANAF privind declararea serviciilor de trimitere contra ramburs efectuate de către furnizorii de servicii poștale pe teritoriul național.

Principalele schimbări

- Prevederile ordinului se aplică pentru trimerile poștale contra ramburs efectuate pe teritoriul național începând cu luna decembrie 2022.
- În acest sens, a fost aprobat Formularul #395 „Declarație informativă privind trimerile poștale contra ramburs efectuate de către furnizorii de servicii poștale pe teritoriul național”.
- Formularul se depune lunar, până în ultima zi calendaristică a lunii următoare perioadei de raportare, prin mijloace electronice de transmitere la distanță. Prima raportare trebuie depusă până la 31 ianuarie 2023 pentru trimerile aferente lunii decembrie 2022.
- Vor fi raportate următoarele informații aferente livrărilor: număr și dată document de transport, valoare ramburs, denumire și cod fiscal expeditor, adresa de preluare a trimiterii, modalitate virare ramburs către expeditor (cont colector sau numerar), IBAN cont colector, denumire/nume și prenume destinatar.

Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

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