

Tax Alert

The approval of the procedure for refund of VAT on purchases of goods or services made by non-profit entities

September 2023

English and Romanian

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The approval of the Procedure for refund of VAT on purchases of goods or services made by non-profit entities

Order of the Ministry of Finance no. 2438 approving the Procedure for the refund of VAT on purchases of goods or services made by non-profit entities was published in the Official Gazette no. 788, Part I from 01.09.2023.

Main changes:

- The provisions refer to VAT exempt operations, such as: construction, rehabilitation or modernization of public hospitals and supply of medical equipment, devices, accessories and protective equipment, materials and consumables for sanitary use, as well as the adjustment, repair rent and leasing of such goods;
- VAT refunds shall be granted by the competent tax authority where the non-profit entity is registered, based on the request submitted by the non-profit entity;
- Non-profit entities may apply for a VAT refund within 90 days of the end of month for which the refund is claimed.
- Non-profit entities must provide documentary justification of the purpose for which the VAT amounts refunded from the state budget were used, including amounts that have been offset against the entity's tax liability.

Date of entering into force: 1st of September 2023

Aprobarea Procedurii de restituire a TVA aferente achizițiilor de bunuri sau servicii efectuate de entitățile nonprofit

În Monitorul Oficial nr.788, Partea I din 01.09.2023 s-a publicat Ordinul nr. 2.438 al Ministrului finanțelor pentru aprobarea Procedurii de restituire a TVA aferente achizițiilor de bunuri sau servicii efectuate de entitățile nonprofit

Principalele modificări:

- Prevederile au în vedere operațiunile scutite de taxă, precum: servicii de construire, reabilitare sau modernizare a unităților spitalicești și livrările de echipamente medicale, aparate, dispozitive, articole, accesorii și echipamente de protecție, materiale și consumabile de uz sanitar, precum și adaptarea, repararea, închirierea și leasingul unor astfel de bunuri;
- restituirea TVA se efectuează de către organul fiscal competent în a cărui evidență fiscală este înregistrată entitatea nonprofit care are dreptul să solicite restituirea, pe baza cererii depuse de către entitatea nonprofit.
- entitățile nonprofit pot solicita restituirea taxei pe valoarea adăugată în termen de 90 de zile de la încheierea lunii calendaristice pentru care se solicită restituirea.
- entitățile nonprofit trebuie să justifice respectarea destinației sumelor reprezentând TVA restituite de la bugetul de stat, inclusiv a sumelor care au fost compensate cu obligații fiscale ale entității.

Data intrării în vigoare: 1 Septembrie 2023

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