

Tax Alert

Registration of platform operators in Romania

December 2023

English and Romanian

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On 19 December 2023 was published in the Official Gazette the order no.1144 for the approval of the exercise of the option of registration in Romania of platform operators for the fulfilment of reporting obligations (DAC7) according to the Fiscal Procedure Code.

Main provisions:

- Form 708 by which the platform operator elects to register in Romania under the conditions set out in the Code of Fiscal Procedure has been issued.
- Approves the administrative procedure for the submission of the form for the selection of Romania as the reporting country for platform operators.
- The form is completed and edited using the assistance software provided by ANAF.
- The form is sent electronically to the competent tax authority.
- Its filing is included in the taxpayer's tax file.

Date entering into force: 12.19.2023

In data de 19 December 2023 a fost publicat in Monitorul Oficial ordinul nr.1144 pentru aprobarea exercitarii opțiunii de înregistrarea in Romania a operatorilor de platforma pentru realizarea obligațiilor de raportare (DAC7) conform codului de procedură fiscală

Principalele prevederi:

- Formularul cu numarul 708 prin care operatorul de platformă alege să se înregistreze în România in conditiile stabilite de Codul de Procedura Fiscala a fost emis.
- Se aprobă procedura administrativă privind depunerea formularului in vederea alegerii Romaniei ca stat in care sa fie efectuate raportarile cu privire la operatorii de platforma.
- Formularul se completeaza si se editeaza cu ajutorul programului informatic de asistenta oferit de catre ANAF.
- Formularul se trimite prin cale electronica catre organul fiscal competent.
- Arhivarea acestuia se regaseste in dosarul fiscal al contribuabilului.

Data intrării în vigoare: 12.19.2023

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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