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Ministry of Finance Order no. 1984/2011 regarding the criteria for the approval of the VAT registrationⁱ

The present Order is applicable only for legal entities established in accordance with Law no. 31/1991 (Company Law), subject to Trade Registry registration.

Such entities, when requesting the registration for VAT purposes, must also submit to the tax authorities an annex (template provided in this Order). The information provided in the annex is intended to facilitate the evaluation of the intention and capacity of the taxable person to perform economic activities.

The annex is to be filled in using special software, available for download on the National Agency for Fiscal Administration's website (www.anaf.ro).

The criteria which condition the registration decision for VAT purposes are:

- a) the taxable persons are not in a situation where no economic activities are performed at their headquarters or secondary offices. An ascertaining certificate issued by the Trade Registry is required to attest this;
- b) the fiscal record of the administrators and/or shareholders, as well as that of the taxable person itself do not mention criminal offences or certain facts;
- c) checks on the existence of the space destined for the headquarter, respectively the secondary offices, suitable to the object of activity of the taxable person;
- d) specific evaluation criteria mentioned in annex 2 to the Order, based on which score points will be awarded.

Non-fulfilment of the criteria mentioned under points a)-c) automatically attracts the refusal of the registration. As regards the criteria mentioned under point d), a score under 45 points will also result in a registration refusal.

The decision regarding the approval/rejection of the registration request should be issued within 15 days from the date on which the request was filed.

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ⁱ Published in the Official Gazette no. 361/2011.