

VALIDATE THE FORM

D300\_A9.0.0

Form valid from: 07.05.2024 Software update date A: 07.05.2024

INVALID FORM

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ANAF

Agencia National de Administrarea Taxelor

D300

Value added tax deduction

Payment record number

The simplified method for domestic operations is applied.



If this option is checked,

m, it is filled with rows / at 8. 20 at 23 and JO./

Year(yyyy)

The amount of co111rol

Reporting period Month

Officer

Declaration filed after cancellation of reservation subsequent verification



Declaration submitted according to art.90 paragraph (4) of Law no. 207/2015 on the Fiscal Procedure Code



Legal basis (Law 207/2015, Civil Procedure Code)

Tax identification code of the heir

Consolidated VAT return, submitted by the representative of the single tax group, established according to art.269 paragraph (9) of Law no.227/2015 on the Fiscal Code, with subsequent amendments and completions



IDENTIFICATION DATA OF THE TAXABLE PERSON

AJName

A. 2. Tax identification code

A.3.Road

A.4.Name

A.5.Crazy/irate

A.6.Judej

A.7.Sector

A.8.Bloc

A.9. Ladder

A.10.Eta)

A.11.Apt.

A.12.Codpostal

AJ J. Telephone

A.14. Fax

A.15.E-mat!

A.16.Banking

A. 17.Co111 bancar ( IBAN)

CAEN code of the main activities

Cod CAEN

actually carried out in the reporting

period h1C6J1<'fisd tosto ti,'Ov/ CA EN. Op(ji

selecto ti dl1

h:rtã „af/Jarea dorild

Pro-rata deduction %

100

# ADDED ASSESSMENT TAX collection

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No.crt.	Indicator name	Value	VAT
<b>INTRA-EU AND EXTRA-EU TRADE</b>			
1	Intra-community supplies of goods, exempt according to art. 294 paragraph (2) letter a) §(d) of the Fiscal Code		
2	Regularization of exempt intra-community deliveries according to art. 294 paragraph (2) letter a) §(d) of the Fiscal Code		
3	Deliveries of goods or services for which the place of delivery/place of performance is outside Romania (in the EU or outside the EU), as well as intra-community deliveries of goods, exempt according to art. 294 paragraph (2) letter b) and c) of the Fiscal Code, of which:		
3.1	Intra-Community supplies of services that do not benefit from exemption in the Member State in which the tax is due		
4	Regulations regarding intra-Community services that do not benefit from exemption in the Member State where the tax is due		
5	Intra-community acquisitions of goods for which the buyer is obliged to pay VAT A (reverse charge), of which:		
5.1	Intra-Community acquisitions for which the buyer is obliged to pay VAT A (reverse charge), and the supplier is registered for VAT purposes in the Member State from which the intra-Community delivery took place		
6	Regulations regarding intra-community acquisitions of goods for which the buyer is obliged to pay VAT A (reverse charge)		
7	Purchases of goods, other than those in rows 5 and 6, and purchases of services for which the beneficiary in Romania is obliged to pay VAT A (reverse charge), of which:		
7.1	Intra-community service purchases for which the beneficiary is obliged to pay VAT A (reverse tax)		
8	Regularizations regarding the acquisition of intra-community services for which the beneficiary is obliged to pay VAT (reverse charge)		
<b>DELIVERIES OF GOODS/SERVICES WITHIN THE COUNTRY AND EXPORTS</b>			
9	Supplies of goods and services taxable at a rate of 19%		
10	Supplies of goods and services taxable at a rate of 9%		
11	Supplies of goods and services taxable at a rate of 5%		
12	Procurement of goods and services subject to simplification measures for which the beneficiary is obliged to pay VAT A (reverse charge), of which:		
12.1	Purchases of goods and services, taxable at a rate of 19%		
12.2	Purchases of goods, taxable at a rate of 9%		

12.3	Purchases of goods, taxable at a rate of 5%		
13	Supplies of goods and services subject to simplification measures (reverse charge)		
14	Deliveries of goods and services exempted with the right to deduction, other than those in rows 1-3		
15	Deliveries of goods and services exempted without right of deduction		
16	Tax collected adjustments		
17	Intra-Community distance sales of goods and provision of telecommunications, radio and television broadcasting services, as well as electronically supplied services to non-taxable persons from another Member State, for which the place of the place of delivery/service is in Romania, according to art. 2781 par. (l) of Tax code		
18	Regularizations concerning intra-community distance sales of goods and the provision of telecommunications, radio and television services, as well as services supplied electronically to non-taxable persons from another member state, according to art . 2781 paragraph (1) of the Fiscal Code		
19	TOTAL TAXA COLLECTED (from rd.I to rd.18, with the exception of rd. 3.1, 5.1, 7.1, 12.I, 12.2, 12.3)		

## DEDUCTIBLE VALUE ADDED TAX

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No.crt.	Indicator name	Value	VAT
<b>INTRA-COMMUNITY TRANSPORT OF GOODS AND OTHER TRANSPORT OF GOODS AND SERVICES TAXABLE</b>			
20	Intra-community acquisitions of goods for which the buyer is obliged to pay VAT A (reverse charge), of which:		
	Intra-Community acquisitions for which the buyer is obliged 20.1 to pay VAT A (reverse charge), and the supplier is registered for VAT A purposes in the Member State from which the delivery took place		
	Regulations regarding intra-community acquisitions of goods 21 for which the buyer is obliged to pay VAT A (taxation reverse)		
	Purchases of goods, other than those in rows 20 and 21, and purchases of services 22 for which the beneficiary in Romania is obliged to pay VAT A (reverse charge), of which:		
22* 1	Intra-community service purchases for which the beneficiary is obliged to pay VAT A (reverse charge)		
	Regulations regarding intra-community service purchases for which the beneficiary in Romania is obliged to pay VAT A (exemption reverse)		

**PROCUREMENT OF GOODS/SERVICES WITHIN THE COUNTRY AND IMPORTS, PURCHASED EXEMPT OR NON-TAXABLE INTRA-COMMUNITY TRANSACTIONS**

24	Purchases of goods and services subject to a 19% tax rate, other than those in row 27		
25	Purchases of goods and services taxable at a rate of 9%		
26	Purchases of goods and services, taxable at a rate of 5%		
27	Procurement of goods and services subject to simplification measures for which the beneficiary is obliged to pay VAT A (reverse charge), of which:		
27.1	Purchases of goods and services, taxable at a rate of 19%		
27.2	Purchases of goods, taxable at a rate of 9%		
27.3	Purchases of goods, taxable at a rate of 5%		
	Compensation in the quota for the purchase of agricultural products and services from suppliers applying the special regime for farmers		
29	Adjustments regarding compensation in the flat rate		
30	Purchases of goods and services exempt from tax or non-taxable, of which:		
30.1	Tax-exempt intra-community purchases of services		
31	TOTAL DEDUCTIBLE TAX (sum from row 20 to row 29, except those from rows 20.1, 22.1, 27.1, 27.2, 27.3)		
	SUB-TOTAL TAXÁDEDUSÁCONFORMART. 297 ,SI 32 ART. 298 SAU ART. 300 SI ART. 298 DIN CODULFISCAL SI COMPENSATION IN COTÁ FORFETARÁ		
33	TV A effectively refunded foreign buyers, including the commission of authorized units		
34	Tax deduction adjustments		
35	Adjusted according to pro-rata/tax adjustment		
36	TOTAL TAXÁDEDUSÁ (rd.32+rd.33+rd.34+rd.35)		

**REGULARIZATIONS ACCORDING TO ART. 303 OF THE TAX CODE**

No.crt.	Indicator name	VAT
37	Negative amount of TV A in the reporting period (row 36-row I 9)	
38	Tax paid in the reporting period (row 19-row 36)	
39	The balance of <b>VAT A</b> payment from the previous fiscal period return (row 45 from the previous fiscal period return) unpaid by the date of submission of the VAT A return	
40	VAT differences established by the tax authorities through a communicated decision and not paid by the date of submission of the VAT return	
41	TV A silver cumulative (rd.38+rd.39+rd.40)	
42	The balance of the negative amount of TV A carried forward from the previous period for which no refund was requested (row 46 of the return for the previous fiscal period)	
43	Negative differences in VAT A established by the tax inspection bodies by decision communicated by the date of submission of the VAT A return	
44	Negative sum of cumulative TV A (row 37+row 42+row 43)	
45	VAT balance payable at the end of the reporting period (row 4-row 44)	
46	Balance of negative VAT amount at the end of the reporting period (row 44-row 41)	

Have you performed the following operations for which reverse charge is applied, in accordance with the provisions of art. 331 of the Code due date falls within the reporting period ?

- delivery of cereals și Teluúce plants

ÿ YES [g]NII ÿ

- mobile phone delivery

YES [g]NO ÿ

- delivery of devices with integrated circuits before their integration into products intended for the **fiscal end user, whose**

YES [g]No ÿ YES

- delivery of game consoles, tablet PCs and laptops

[g]No

Are you requesting a refund of the balance of the negative TV A amount?

ÿ YES [g]NO

**INVOICES ISSUED AFTER THE TAX INSPECTION, in accordance with art. 330 paragraph (3) of the Fiscal Code**

- law -

Total number of invoices issued	Total tax base	Total TV A afferents

**INVOICES RECEIVED AFTER THE TAX INSPECTION, according to point 108 paragraph (6) of the Methodological Norms for the application of Title VII of the Fiscal Code**

- law -

Total number of invoices received	Total tax base	Total TV A related

**INVOICES ISSUED, IN ACCORDANCE WITH ART. 11 PARAGRAPHS (6) AND (8) OF THE TAX CODE, AFTER VAT REGISTRATION FOR OPERATIONS CARRIED OUT DURING THE PERIOD IN WHICH THE VAT REGISTRATION CODE WAS CANCELLED**

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Total number of invoices issued	Total tax base	Total TV A afferent

**INFORMATION ON UNCHARGABLE VALUE ADDED TAX OR NON-DECUTIBLE**

- law -

	Value	VAT
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**BALANCE OF VALUE ADDED TAX RELATING TO OPERATIONS CARRIED OUT INCLUDING IN OTHER PERIODS**

A	Deliveries of goods and services performed for which the related VAT remained uncollectible, remaining in balance at the end of the reporting period, as a result of the application of the VAT system upon collection, of which:		
AI	Deliveries of goods and services made in the last 6 months/2 calendar quarters		
B	Purchases of goods and services for which the right to deduct the related VAT was exercised, remaining in balance at the end of the reporting period, as a result of the application of art. 297 para. (2) §1 (3) of the Fiscal Code, of which:		
With	Purchases of goods and services made in the last 6 months/2 calendar quarters		

Information regarding the total value, excluding VAT A, of the transactions provided for in art. 2781 paragraph (1) letter b) of the Fiscal Code, namely intra-community distance sales of goods ÿ of telecommunications, broadcasting and television services, as well as ÿ services supplied electronically , to non-taxable persons from other EU Member States

Total an precedent	Current year (including reporting period)

This declaration constitutes a title of claim and produces the legal effects of a payment notice from the date of its submission, under the legal conditions.

Under the penalties applicable to false declarations, I declare that the data in this declaration is correct and complete.

First name	Name	Function

Time of completion: OJ mtit

Motil'UI of the information collection: the information is used in the process of administering the value added tax.

Registration number

Data