
In this issue:

- I. Amendments to Instruction no. 17 “On VAT” regarding the input VAT deduction for fuel purchases
- II. Decision of the Council of Ministers regarding the definition of “Exporters” eligible for the simplified VAT reimbursement procedures



I. Amendments to Instruction no. 17 “On VAT” regarding the input VAT deduction for fuel purchases

For the partial deduction of the input VAT applicable on fuel purchases it is no longer required to submit upfront to the tax authorities the long list of supporting documents proving that the fuel has been effectively used for the purposes of the taxable activities.

However, in case of tax inspections the burden to produce credible evidence of the use of the fuel for the eligible activities still lies with the taxpayer

II. Decision of the Council of Ministers regarding the definition of “Exporters” eligible for the simplified VAT reimbursement procedures

The Decision of the Council of Ministers describing the criteria and conditions for the qualification as “Exporters” and “Zero Risk Exporters” who can benefit from the simplified VAT reimbursement procedures has been published on April 2014.

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