

Tax & Legal Weekly Alert

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New criteria for assessing the fiscal risk in case of optional VAT registration and cancellation of VAT number

New procedures for optional VAT registration, but also for cancellation of the VAT number were implemented through Order no. 2856/2017.

The normative act, applicable starting October 2017, also contains the new criteria for the assessment of fiscal risk, criteria that remind us of the 088 form for assessing the intention and ability to perform economic activities.

Deloitte events

Payment Service Directive (PSD2) – 2018 will be a game-changing year for banks

Seminar organized by Deloitte, Reff & Associates together with RBI (Romanian Banking Institute) in October 24, at RBI's premises. The event aims at getting an overview of the PSD2 matters, which a financial institution will face in its current activity.

More details and registration [here](#)

Deloitte in mass-media

Analysis about the impact of legislative changes on VAT collection, by Vlad Boeriu, partner Deloitte

<http://www.zf.ro/eveniment/esecul-experimentelor-in-zona-tva-confirmat-de-cifrele-comisiei-europene-daca-schimbarile-dese-de-legislatie-nu-cresc-colectarea-taxei-care-este-solutia-16756396>



New criteria for assessing fiscal risk in case of optional VAT registration and cancellation of VAT number due to high fiscal risk

The new VAT registration procedure, provided in ANAF Order no. 2856/2017, applies to taxable persons requesting optional VAT registration or to those that had their VAT number canceled due to high fiscal risk and request re-registration.

The new order also presents the criteria set for fiscal risk assessment, but the score assigned to each criterion is not public.

According to the procedure, taxable persons with scores of less than 51 points have a high fiscal risk, but taxpayers cannot evaluate themselves.

Companies applying for optional VAT registration will be assessed in view of 15 criteria, including: headquarters, accounting services, number of employees, existence of a bank account, acts of associates / administrators (e.g. insolvency, bankruptcy, fiscal inactivity, contraventions or offenses).

Companies applying for re-registration after their VAT number has been canceled due to high fiscal risk will be assessed in view of five criteria, namely: headquarters, number of employees, accounting services, fiscal residence of administrators and inconsistencies from ANAF records. These criteria will be applied by ANAF also for cancellation of the VAT number of the companies with high fiscal risk.

According to the order, the significant inconsistencies recorded at the level of statements 394 and 390 will be analyzed. However, tax authorities have not yet detailed what significance procedures and thresholds will be used to determine "significant discrepancies".

For further questions, please contact us.



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