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Fiscal Bulletin



Summary:

1. **Transitional measures regarding the VAT exemption for intra-Community supplies of goods**

Transitional measures regarding the VAT exemption for intra-Community supplies of goods

The Ministry of Public Finances announced on 19 December 2019 that starting with 1 January 2020, both the current local provisions on VAT exemption for intra-Community supplies of goods (Order 103/2016) and the new provisions regarding the presumption of the existence of intra-Community transport (introduced by Regulation 2018/1912) will be applicable in parallel.

Among other, it is mentioned that in situations such as the intra-Community transport of goods using own means of transport, the VAT exemption will be justified on the basis of the requirements from the national law (Order 103/2016).

In the current context, we expect that the Order 103/2016 of the Ministry of Public Finances will be amended in the first part of next year to align the provisions of the national legislation with the new European provisions.

Further details can be consulted at:

<http://www.mfinante.ro/acasa.html?method=detalii&id=999639799>

Editors

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