

## CHANGES TO CERTAIN VAT SIMPLIFICATION MEASURES

### Services

- General training
- Industry focused training
- Client customized training
- Revision of the implementation of the new rules regarding VAT and customs duties
- Advisory services on specific issues

The Government has made modifications and additions to the instructions for the application of VAT simplification measures in the case of multiparty operations regarding work on movable goods. Simplification measures have been enacted with respect to returned goods within the EU and to the VAT treatment of repairs made both within and outside the guarantee period.

Order no. 1823 repeals Order no. 2.221/2006 of the Ministry of Public Finance regarding instructions for the application of simplification measures related to intra-community transfers and acquisitions.

Simplification measures have been allow economic operators involved in multiparty operations within the

EU to avoid registering for VAT purposes in more than one member state. The cases presented in the Instructions serve as examples for the application in practice of the simplification measures.

**More details will follow in a further KPMG news release.**

## About us

KPMG Romania's Tax Department consists of more than 85 Romanian and international consultants, having command of local and international legislation, organized to be able to react at short notice to any request for tax assistance you may require.

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