

Issue

Romania has published the so-called Emergency Ordinance no. 85 of 17 June 2022 that, among other things, provides for the extension of the VAT reverse charge mechanism on certain supplies, until 31 December 2026 as allowed by the recently published Council Directive (EU) 2022/890 of 3 June 2022.

Background

This legislative measure applies for the following supplies for which the reverse charge was previously scheduled to expire on 30 June 2022:

- the supply of cereals and technical plants;
- the transfer of greenhouse gas emission certificates and green certificates;
- the delivery of electricity and natural gas to a taxable person trader for resale, established in Romania;
- the supply of mobile phones, game consoles, tablet PCs, laptops and integrated circuit devices - the reverse charge only applies if the value of the invoice is at least RON 22,500, excluding VAT.

Additional information

Please be aware that apart from the supplies mentioned (for which EU approval is required), Romania also applies the VAT reverse charge mechanism for other supplies (for which EU approval is not required), such as supplies of waste, wood, buildings and lands.

Questions

If you have any questions, please contact:

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