

Tax and Legal Alert

1 July 2011

Regulation for applying the VAT Directive



A new EU Regulation has been published introducing clarifications for amendments to the VAT Directive that came into force on 1 January 2010.

The clarifications deal with (among others):

- the place of taxation for intra-community services;
- the status as taxable persons of the beneficiaries of services;
- the conditions under which a company is deemed to have a fixed establishment for VAT purposes.

Contacts:

Peter de Ruiters
Partner
E-mail: Peter.deRuiters@ro.pwc.com

Mihaela Mitroi
Partner
E-mail: Mihaela.Mitroi@ro.pwc.com

Ionut Simion
Partner
E-mail: Ionut.Simion@ro.pwc.com

Daniel Anghel
Partner
E-mail: Daniel.Anghel@ro.pwc.com

Brian Arnold
Partner
E-mail: Brian.Arnold@ro.pwc.com

The provisions of this Regulation enter into force on 1 July 2011 and are directly applicable to all Member States of the European Union.

Please note that most of the amendments clarified by this Regulation have already been implemented into Romanian national law.

[Source: Regulation no. 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of VAT published in the Official Journal of the European Union L77/23.03.2011]

For more information, please contact **Peter de Ruiters, Mihaela Mitroi, Ionut Simion, Daniel Anghel or Brian Arnold.**

PricewaterhouseCoopers Romania
Lakeview Building
301-311 Barbu Vacarescu Street
2nd District, Bucharest
Tel.: + 40 21 225 3000
Fax: + 40 21 225 3600

This Tax & Legal Alert is produced by PwC Romania tax department.

Legal Disclaimer: The material contained in this alert is provided for general information purposes only and does not contain a comprehensive analysis of each item described. Before taking (or not taking) any action, readers should seek professional advice specific to their situation. No liability is accepted for acts or omissions taken in reliance upon the contents of this alert.
© 2011 PwC. All rights reserved. "PricewaterhouseCoopers" and "PwC" refer to the network of member firms of PricewaterhouseCoopers International Limited (PwCIL). Each member firm is a separate legal entity and does not act as agent of PwCIL or any other member firm. PwCIL does not provide any services to clients. PwCIL is not responsible or liable for the acts or omissions of any of its member firms nor can it control the exercise of their professional judgment or bind them in any way. No member firm is responsible or liable for the acts or omissions of any other member firm nor can it control the exercise of another member firm's professional judgment or bind another member firm or PwCIL in any way.