

ACCOUNTING FEATURES REGARDING INTRA-COMMUNITY ACQUISITIONS APPLIED TO ECONOMIC AGENTS

ASPECTE CONTABILE PRIVIND ACHIZIȚIILE INTRACOMUNITARE APLICABILE AGENȚILOR ECONOMICI

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Abstract:

The acquisition/purchase of goods by suppliers that are members of the EU is called “intra-community acquisition”. An intra-community acquisition is the purchase of the right to dispose as an owner of the shipped or transported goods from another Member State to the Romanian buyer, by/for the supplier or the purchaser. The invoice received by the Romanian importer from the foreign supplier will not have a VAT if the supplier communicates a valid VAT code. According to the stipulations of art. 1564 of the 571/2003 Law regarding the Financial Code, the ones who perform intra-community transactions have the obligation to deposit, quarterly, the Summarizing Declaration Concerning Supplies/Acquisitions of Goods (390 VIES).

Key words: *vies 390, Intrastate Statistical Declaration, Intra-Community Acquisitions*

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