

On the procedures for farmers deregistration

Instruction No. 19 “On implementing the special regime of the scheme of compensation of agricultural producers for purposes of Value Added Tax”, inter alia, determines the procedures on how to deregister farmers as well.

The farmer is deregistered on voluntary basis, by applying to be deregistered, as per the form approved for such purposes, by also submitting the NUIS certificate at the Regional Directorate of Taxes where this certificate has been issued from. The Regional Directorate of Taxes puts in the tax register the date the farmer submits his NUIS, thus making the latter invalid.

In case of death of the farmer, deregistration shall be carried out upon request of every interested person and upon submission of the relevant documents certifying that the person is dead or proclaimed as such by court decision, by also submitting the NUIS certificate which has been issued in the name of the farmer.

The deregistration of the farmer and submission of the NUIS certificate at the Regional Directorate of Taxes, apart for declaration purposes, is also necessary to avoid any misuses of NUIS, as it makes invalid any tax invoice, where this NUIS appears, which is issued after the date of deregistration of the farmer.

Careful!

The taxable person, that has benefited from VAT deduction marked in the invoice issued on behalf and to the account of the deregistered farmer, upon the date his deregistration becomes effective, shall not be entitled to deduct the respective VAT and, meanwhile, if he has deducted VAT violating the procedure, he shall be required to pay 100% of the VAT unfairly deducted.