

RO e-VAT. Pre-filled VAT returns from August 1st, 2024



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Pre-filled VAT returns from August 1st,2024, through the RO e-VAT system

Amendments in brief:

The Emergency Ordinance no. 116/2023 regarding certain measures for the management and highlighting of current revenues of the public budget through the implementation of digitalization projects was published on December 15, 2023, in the Official Gazette no. 1138.

A new system of national strategic interest, the RO e-VAT information system, is set to become operational starting from August 1st,2024, alongside the other 5 information systems of national strategic interest in fiscal administration. These systems aim to prevent, reduce and combat tax evasion and tax fraud, contributing to increased budgetary revenues. **The national electronic invoice system (RO e-Invoice), national transport system (RO e-Transport), national seal system (RO e-Seal), national electronic accounting system (RO e-SAF-T) and national electronic cash register system (RO e-Electronic Cash Registers) are part of these strategic information systems.**

Amendments in detail:

Key-words:

- RO e-VAT
- Pre-filled VAT return
- SPV (Virtual Private Space)
- Persons registered for VAT purposes
- August 1st, 2024
- NAFA
- S.I.I.S.N.
- RO e-Invoice
- RO e-Electronic Cash Registers
- RO e-Seal
- RO e-Transport

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What does the RO e-VAT system entail?

- ❖ A new national strategic interest system in fiscal administration set to become operational from August 1st, 2024. Known as the national RO e-VAT system, it enables the pre-filing of information related to taxable operations in VAT returns.
- ❖ The new system will utilize existing data about taxable operations provided by the RO e-Invoice and RO e-Electronic Cash Register systems, as well as other databases within the information systems managed by the Ministry of Finance.
- ❖ The VAT return will be pre-filled in the computer system with data corroborated from these systems and databases.

When and where will the pre-filled VAT return be available?

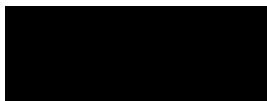
- ❖ The pre-filled VAT return will be generated for each reporting period, **up to and including the 20th day of the following month** after the end of the fiscal period.
- ❖ The return will be accessible **through the Virtual Private Space**.

What obligations do taxpayers have?

- ❖ Taxable persons registered for VAT purposes utilizing the national RO e-VAT information system have the following obligations:
 - to verify, modify, and complete the information in the VAT return according to the actual fiscal situation.
 - to sign and submit the VAT return in accordance with the current tax legislation.
- ❖ The new system aims to increase the level of budgetary revenue collection and will be implemented starting from August 1st, 2024.

When will NAFA start analysing data provided by digital systems?

- ❖ The use and/or implementation by the Ministry of Finance of the data and information analysis modules provided through the information system of national strategic interest S.I.I.S.N. the following calendar follows:
 - **RO e-Invoice** - the national electronic invoicing system: **March 1st, 2024;**
 - **RO e-Electronic Cash Registers** - the national registry of fiscal electronic cash registers installed in the counties and sectors of Bucharest: **April 1st, 2024;**
 - **RO e-Seal** - the electronic seal of goods for tracking the movement of goods by road: **January 1st, 2025;**
 - **RO e-Transport** – the system for monitoring the road transport of goods with high fiscal risk: **September 1st, 2024;**
 - **RO e-VAT** – system for pre-completion of VAT statements: **August 1st, 2024;**
 - **other modules: March 1, 2025.**
- ❖ Additionally, starting January 1st, 2024, the Operational Record of Revenues from Digitalization will be established at NAFA level. Its purpose is to



highlight/track/monitor the monthly additional revenues resulting from the use of the S.I.I.S.N. and revenue management modules for public funds.



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