

RO e-Invoice, RO e-VAT and RO e-Transport. New stream of updates



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RO e-Invoice, RO e-VAT and RO e-Transport

Amendments in brief:

A new set of legislative changes related to the digitalization of ANAF was approved at the end of June 2024, mainly including the following:

- RO e-Invoice: It will be extended to also comprise B2C transactions, being optional from July 1, 2024, to December 31, 2024, and mandatory from January 1, 2025 (except for simplified invoices, which are not subject to this obligation).
- Use of electronic fiscal devices: Fiscal receipts and the daily closure fiscal report will acquire new mandatory elements.
- RO e-VAT: Multiple changes are being made to the implementation of the pre-completed VAT return, through two consecutive Emergency Ordinances within the same week. The deadlines for communicating identified differences are being modified, significance thresholds and insignificant differences for which ANAF can issue a "RO e-VAT Compliance Notice" are defined, as well as the impact of these compliance notices on fiscal risk indicators and the right to VAT recovery.
- RO e-Transport: For economic operators authorized under Article 38 of EU Regulation No. 925/2013, the application of sanctions is postponed until January 1, 2025, for failure to meet obligations related to the RO e-Transport system for international road transport of goods. The procedure for declaring transport in the RO e-Transport system is updated to include the component of international road transport of goods, in a manner similar to the national road transport of high fiscal risk goods.

The legal framework for the above-mentioned summarized aspects includes:

- **Emergency Ordinance No. 69/2024** for amending and completing certain normative acts in the field of management and implementation of the national electronic invoice system RO e-Invoice and electronic fiscal devices, as well as other fiscal measures, was published on June 21, 2024, in the Official Gazette No. 582 ("OUG 69/2024").
- **Emergency Ordinance No. 70/2024** regarding certain measures for the implementation and use of the pre-completed RO e-VAT return and the utilization of data and information through the implementation of a specific governance system, as well as other fiscal measures, was published on June 21, 2024, in the Official Gazette No. 582 ("OUG 70/2024").
- **Emergency Ordinance No. 87/2024** for amending certain normative acts in the fields of e-Transport, e-VAT, and e-Invoice, as well as for regulating some fiscal-budgetary measures, was published in the Official Gazette No. 608 on June 28, 2024 ("OUG 87/2024").
- **Order No. 1,337/1,268/2024** for approving the Procedure for the use and operation of the national system for monitoring the transport of goods RO e-Transport was published on June 27, 2024, in the Official Gazette No. 597 ("Order 1337/1268/2024").

Amendments in detail:

Key-words:

- RO e-Invoice
- B2C
- January 1, 2025
- Optional July 1 – December 31, 2024
- associations, foundations, farmers
- July 1, 2025
- July 1, 2024 – June 30, 2025
- Ro e-Invoice Register

New Changes to the RO e-Invoice System (Emergency Ordinance No. 69/2024)

- ❖ The following provisions come into effect on July 1, 2024.
- ❖ This ordinance amends Emergency Ordinance No. 120/2021 and Law No. 296/2023 regarding the RO e-Invoice system, as well as Emergency Ordinance No. 28/1999 concerning the obligation of economic operators to use electronic fiscal devices.
- ❖ Note that Emergency Ordinance No. 69/2024 itself was amended on June 28, 2024, by Emergency Ordinance No. 87/2024.
 1. B2C (business-to-consumer) Transactions
 - ❖ Using the RO e-Invoice system in B2C transactions is optional from July 1 to December 31, 2024, for transactions between companies and final consumers (B2C). From January 1, 2025, it becomes mandatory.
 - ❖ Simplified invoices are an exception; reporting these in the national RO e-Invoice system is not mandatory, and they can be communicated traditionally.
 2. Invoices for which RO e-Invoice is mandatory
 - ❖ Self-issued invoices according to Article 319, Paragraph (8) of the Fiscal Code.
 - ❖ Invoices issued on behalf of and for suppliers by enforcement bodies, including judicial executors and the National Agency for the Management of Seized Assets. The RO e-Invoice Enforcement Registry is organized accordingly.
 3. Invoices for which RO e-Invoice is not mandatory
 - ❖ Transactions not subject to VAT or for amounts not included in the VAT tax base, for which issuing an invoice is not required.
 - ❖ Deliveries of goods/services provided by persons listed in Article 294, Paragraph (1), Letters j)-n) of the Fiscal Code (to diplomatic missions and consular offices, to the European Community, the European Atomic Energy Community, the European Central Bank, the European Investment Bank, etc.).
 - ❖ Invoices issued by associations and foundations established under Government Ordinance No. 26/2000 regarding associations and foundations, other non-profit/non-patrimonial associations, political parties, religious denominations, which are not registered for VAT purposes.
 - ❖ Invoices issued by farmers, individuals, who apply the Special Scheme for Farmers.
 - ❖ For the last two categories mentioned above (associations, farmers)

- Fine from 5,000 lei to 10,000 lei
- Fine from 2,500 lei to 5,000 lei
- Fine from 1,000 lei to 2,500 lei

- From July 1, 2024, to June 30, 2025: Using the RO e-Invoice system is optional; if they opt for reporting, registration in the optional RO e-Invoice Registry is mandatory.
- From July 1, 2025: Both using the system and registration in the mandatory RO e-Invoice Registry become obligatory.

4. Other aspects

- ❖ The RO e-Invoice Registry is abolished, given that the national electronic invoice system RO e-Invoice becomes mandatory from July 1, 2024, for economic operators taxable persons established in Romania.
- ❖ Economic operators not established in Romania who have opted to use the national RO e-Invoice system are automatically included in the optional RO e-Invoice Registry after July 1, 2024.
- ❖ From July 1, 2025, applying the system becomes mandatory for deliveries of goods/services provided by institutes/cultural centers of other countries operating in Romania based on intergovernmental agreements.

5. Sanctions

- ❖ Sancțiunile în relația B2C se aplică începând cu 1 iulie 2025, astfel: Sanctions for B2C transactions will be applied starting July 1, 2025, as follows:
 - Large taxpayers: fine ranging from 5,000 lei to 10,000 lei
 - Medium taxpayers: fine ranging from 2,500 lei to 5,000 lei
 - Other legal entities and individuals: fine ranging from 1,000 lei to 2,500 lei
- ❖ The fine applicable to enforcement bodies, judicial executors, and the National Agency for the Management of Seized Assets for not transmitting invoices in the national RO e-Invoice system is from 5,000 lei to 10,000 lei for each issued invoice.

Key-words:

- fiscal electronic marking machines
- receipt
- QR code
- Daily closing fiscal report
- June 21, 2024

Changes Regarding the Use of Electronic Fiscal Cash Registers (Emergency Ordinance No. 69/2024)

- ❖ The following provisions come into effect on June 21, 2024.
- ❖ The fiscal receipt must include, upon request of the beneficiary, their fiscal identification code, the unit of measure, and the receipt number.
- ❖ It becomes mandatory to print on the fiscal receipt, in the form of a QR code, the following information: date, time of receipt issuance, fiscal receipt identification number, and fiscal series of the electronic fiscal cash register.
- ❖ For electronic fiscal cash registers where, following testing at the National Institute for Research and Development in Informatics (ICI Bucharest), it is technically impossible to print the above information in QR code format, users of these electronic fiscal cash registers must comply within a maximum of two years from the effective date of Emergency Ordinance No. 69/2024.
- ❖ The daily fiscal closure report issued by the electronic fiscal cash register must include, in addition to previous regulations, the number of fiscal receipts that have included the fiscal identification code of the beneficiary.

- ❖ The methodological norms for implementing Emergency Ordinance No. 28/1999 will be amended within 30 days from the publication of Emergency Ordinance No. 69/2024 in the Official Gazette (July 22, 2024).

Key-words:

- RO e-VAT
- August 1, 2024
- July 1, 2024
- 20 inclusive of each month following the end of the fiscal period
- Significant difference
- Differences in RO e-VAT taxable operations
- Explanatory note regarding RO e-VAT differences
- Fine from 2,000 lei to 10,000 lei
- Risk of improper reimbursement

Changes to RO e-VAT (Emergency Ordinance No. 70/2024)

- ❖ Provisions of Emergency Ordinance No. 70/2024, effective from June 21, 2024, were amended on June 28, 2024, by Emergency Ordinance No. 87/2024.
- ❖ The RO e-VAT system will be implemented starting August 1, 2024, for transactions conducted from July 1, 2024, by taxable persons registered for VAT purposes.
- ❖ Model and content of the pre-filled RO e-VAT return are to be approved by order of the President of the National Agency for Fiscal Administration within 10 days from the date of entry into force of Emergency Ordinance No. 70/2024 (i.e., July 1, 2024).
- ❖ RO e-VAT must be submitted for each reporting tax period through the VAT Information System (SPV) by the 5th inclusive of the following month after the legal deadline for submitting the VAT return (25th of the month/quarter following the VAT reporting period).
- ❖ If significant differences are found between the VAT return and the pre-completed RO e-VAT, ANAF notifies the taxable person via the SPV. Such differences do not concern adjustment lines in the VAT return.
- ❖ A significant difference between the VAT return and the pre-completed RO e-VAT represents values that exceed the significance threshold meeting both of the following conditions:
 - At least a 20% difference in percentage; and
 - An absolute value of at least 5,000 lei.
- ❖ The significance threshold may be periodically adjusted by order of the President of ANAF based on:
 - Categories of taxable operations;
 - Categories of taxable persons registered for VAT purposes;
 - Other situations to achieve the objectives of Emergency Ordinance No. 70/2024.
- ❖ If significant differences are identified, ANAF sends, via the SPV by the 5th of the following month after the legal deadline for submitting the VAT return (25th of the month/quarter following the VAT reporting period), the electronic notification form - RO e-VAT Taxable Operations Differences.
- ❖ Upon receiving the notification form, the taxable person is required to submit the Justification Note for RO e-VAT Differences electronically within 20 days from the date of receiving the notification. ANAF will then analyze and take appropriate legal measures.

- ❖ The above provision comes into effect on January 1, 2025, except for taxable persons applying the VAT cash accounting system, who will apply it starting August 1, 2025.
- ❖ For differences identified below the significance threshold, ANAF, based on risk analysis, may issue the "RO e-VAT Compliance Notification". This notification is not considered in determining fiscal risk indicators until January 1, 2025.
- ❖ The "RO e-VAT Compliance Notification" is subject to the provisions of Emergency Ordinance No. 70/2024, with derogation from Article 121[^]1 of the Fiscal Procedure Code.
- ❖ The "RO e-VAT Compliance Notification" does not apply in the following situations:
 - In cases of material errors;
 - If there is insufficient information from the tax authority's databases for certain lines in the pre-completed e-VAT return, or if this information is not correlated;
 - Other situations specified by the Minister of Finance through an order.
- ❖ It constitutes an administrative offense and is fined (if not committed under conditions constituting a criminal offense) failure to communicate the results of the checks conducted on the differences communicated through the "RO e-VAT Compliance Notification" in response to it, within 20 days from the date of receiving the notification.
- ❖ The fine is differentiated as follows:
 - Large taxpayers: fine ranging from 5,000 lei to 10,000 lei;
 - Medium taxpayers: fine ranging from 2,500 lei to 5,000 lei;
 - Other legal entities and individuals: fine ranging from 1,000 lei to 2,500 lei.
- ❖ Taxable persons registered for VAT purposes pose a risk of undue VAT refund if they fall into one of the following situations:
 - Failure to submit the "Justification Note for RO e-VAT Differences" within the legal deadline;
 - Presenting significant differences and failing to provide complete information and data through the Justification Note for RO e-VAT Differences;
 - Not providing or partially providing information for clarifying the differences.

Cuvinte cheie:

- RO e-Transport
- AEO
- July 1, 2024
- January 1, 2025
- 2.5 tons, loaded with goods with a total gross mass greater than 500 kg
- 10,000 lei
- road transport of goods with high fiscal risk on the national territory
- international road transport of goods

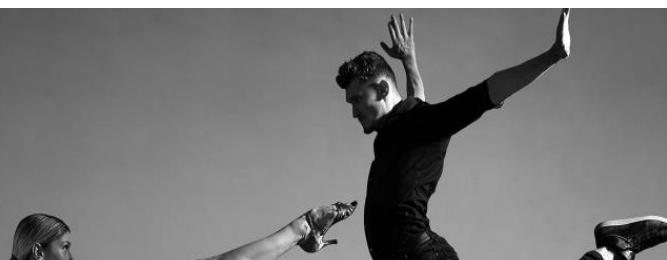
Changes concerning provisions applicable to the RO e-transport system (Emergency Ordinance No. 87/2024)

- ❖ Operatorii economici autorizați (deținătorii de certificate AEO) beneficiază de o amânare de la data de 1 iulie 2024 până la data de 1 ianuarie 2025 a sancțiunilor aplicabile neconformării cu obligațiile instituite de sistemul RO e-transport cu privire la transportul rutier internațional de bunuri. Authorized economic operators (holders of AEO certificates) benefit from a postponement of sanctions applicable for non-compliance with obligations under the RO e-transport system regarding international road transport of goods, from July 1, 2024, until January 1, 2025.
- ❖ Sanctions will apply for actions committed and identified starting from January 1, 2025.
- ❖ Authorized economic operators are individuals specified in Article 38 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council of October 9, 2013, establishing the Union Customs Code (reform), specifically:
 - Authorized Economic Operator for customs simplifications, which allows the holder to benefit from certain simplifications in accordance with customs legislation; or
 - Authorized Economic Operator for security and safety, which grants the holder rights to security and safety facilities.
- ❖ Individuals who do not hold an AEO certificate at the time of transport will continue to be sanctioned for non-reporting of international road transport of goods starting from July 1, 2024.
- ❖ Provisions applicable to national road transport of high-risk goods remain unchanged.

Procedure for the use and operation of the national system for monitoring goods transport RO e-Transport (Order No. 1.337/1.268/2024)

- June 27, 2024
- RO e-Transport
- 2.5 tons
- 500 kg
- 10,000 lei

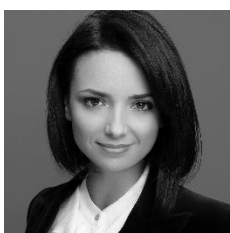
- ❖ The Procedure for the use and operation of the national system for monitoring high-risk goods transport RO e-Transport is replaced by incorporating the component of international road transport of goods.
- ❖ The RO e-Transport system is available in the SPV (Special Purpose Vehicle) information system.
- ❖ For both national road transport of high-risk goods and international road transport of goods (regardless of their nature), the categories of road vehicles subject to monitoring in the RO e-Transport System are those with a maximum technically permissible mass of at least 2.5 tons, loaded with goods having a total gross weight of more than 500 kg or a total value exceeding 10,000 lei, related to at least one batch of goods subject to transport.
- ❖ The provisions of this Procedure apply from June 27, 2024 onwards.



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În acest moment, NOA operează din trei sedii la București, Cluj-Napoca și Londra.



Otilia Pețu
Managing Partner
otilia.petu@noagroup.ro



Mircea Dumitrașcu
Partner
mircea.dumitrascu@noagroup.ro



Lidia Terzea
Partner
lidia.terzea@noagroup.ro



Diana Roșu
Tax Director
diana.rosu@noagroup.ro



Maria Bădescu (Pascu)
Tax Senior Manager
maria.badescu@noagroup.ro