



JULY 2024

NEW REQUIREMENTS IN ROMANIA

(VAT, TRANSPORT, ELECTRONIC DECLARATIONS)

NON RESIDENT COMPANIES INCLUDED

Created by



NEW REQUIREMENTS IN ROMANIA

(VAT, TRANSPORT, ELECTRONIC DECLARATIONS)

NON RESIDENT COMPANIES INCLUDED

	OBJECT	STARTING DATES	DEADLINE SUBMISSION	SANCTIONS	SPECIFICATIONS
E-FACTURA	<p>This is a platform available for issuing and receiving invoices. Electronic invoices must be generated in accordance with the RO_CIUS specifications.</p> <p>Economic operators are free to choose a service provider to submit invoices in electronic format on the platform.</p>	<ul style="list-style-type: none"> • Mandatory for BtoG since 2021 • Mandatory for BtoB since 2024 • Will be mandatory for BtoC in 2025 	Invoices must be sent to the RO e-Factura system within five calendar days at latest of the electronic invoice being issued.	<p>Contravention fines will be applied depending on the taxpayer category of the issuer, as follows:</p> <ul style="list-style-type: none"> • from RON 5 000 to RON 10 000 for large taxpayers; • from RON 2 500 RON to RON 5 000 for medium taxpayers; • from RON 1 000 RON to RON 2 500 for other legal entities and individuals. <p>Penalties can be for 1 or more e-invoices non-transmitted for an entire month</p>	N/A

NEW REQUIREMENTS IN ROMANIA

(VAT, TRANSPORT, ELECTRONIC DECLARATIONS)

NON RESIDENT COMPANIES INCLUDED

	OBJECT	STARTING DATES	DEADLINE SUBMISSION	SANCTIONS	SPECIFICATIONS
E-TRANSPORT	<p>This is a system developed by the Romanian tax authorities with the aim of controlling the transport of high-tax-risk good* on national territory and the international road transport of goods. Taxpayers are obliged to declare transport operations must include certain data relating to the goods transported in a structured XML format uploaded via the RO e-Transport system, which will return a unique code (UIT) generated from Administration's portal.</p> <p>The categories of vehicles subject to RO e-Transport are those with a technically permissible maximum mass of at least 2.5 tonnes, loaded with tax-risk goods with a total gross weight of more than 500 kg or a total value of more than RON 10,000, linked to at least one consignment of goods being transported.</p> <p>The system was extended to the transport of goods other than high-risk goods in July 2024.</p> <p><i>*Please contact us for the list of goods concerned</i></p>	<p>For operators carrying goods with high tax risk (both in the case of transport on national territory and international ones) since 2023</p> <p>For reporting international shipments of goods:</p> <ul style="list-style-type: none"> Since 1st July 2024 for operators not having the status of authorised economic operators (AEO) From 1st January 2025 for operators having the status of authorised economic operators (AEO). <p>Are applicable for non-resident if are the same reporting criteria for net weight, gross weight and value of goods</p>	<p>Three days before the start of transport.</p>	<p>After 01.07.2024 penalties are between 20.000 Ron until 100.000 lei for companies, as well as confiscation of the value of undeclared goods.</p>	<p>The obligation for non-residents should come into force starting 01.07.2024 according to Order ANAF si AVR nr. 1.337/1.268/27 June 2024 if are applied criteria for net weight, gross weight and value of goods</p>

NEW REQUIREMENTS IN ROMANIA

(VAT, TRANSPORT, ELECTRONIC DECLARATIONS)

NON RESIDENT COMPANIES INCLUDED

	OBJECT	STARTING DATES	DEADLINE SUBMISSION	SANCTIONS	SPECIFICATIONS
E-VAT DECLARATION	<p>Prefilled VAT return containing data related to the economic transactions declared by taxpayer and transmitted to the Ministry of Finance and National Agency for Fiscal Administration (“ANAF”) via RO e-transport system, RO e-invoicing system, RO e-SAF-T etc.</p> <p>Taxable persons registered for VAT have to check, complete and sign the information on the VAT return in accordance with their actual tax situation.</p>	<p>The RO e-TVA system should become operational on 1 August 2024 and will apply to all taxable transactions carried out on or after 1 July 2024.</p> <p>For all taxpayers registered for VAT purposes in Romania (including non-established companies)</p>	<p>The RO e-TVA system should become operational on 1 August 2024 and will apply to all taxable transactions carried out on or after 1 July 2024.</p>	<p>If a non-resident company does not respect condition from above, penalties can be between 1.000 RON and 2.500 RON.</p> <p>In addition, failure to provide or part of the required information is a tax risk indicator that may trigger the initiation of a tax inspection or anti-fraud control. The obligation to respond to RO E-VAT compliance notification, the impact on the fiscal risk indicator and the above mentioned sanctions come into force on 1 January 2025.</p>	<p>If ANAF identifies significant differences from the pre-filled values, ANAF will notify the taxable person by electronic means, until 5 inclusive of the month following the legal deadline for submitting the VAT return, through the form "Notification of compliance RO e-TVA".</p> <p>Significant differences mean the values that exceed the materiality threshold that meets the cumulative conditions of at least 20% in percentage share and an absolute value of at least 1,000 RON, respectively, results between the information entered in the rows in the VAT return with those corresponding to the rows in the pre-filled settlement RO E-VAT (not applicable for the regularisation rows).</p> <p>VAT payers have the obligation to respond, by electronic means, to the RO E-VAT Compliance Notification, within 20 days from the date of its receipt.</p>

NEW REQUIREMENTS IN ROMANIA

(VAT, TRANSPORT, ELECTRONIC DECLARATIONS)

NON RESIDENT COMPANIES INCLUDED

	OBJECT	STARTING DATES	DEADLINE SUBMISSION	SANCTIONS	SPECIFICATIONS
SAF-T DECLARATION (D-406 DECLARATION)	Electronic transactions declarations of	<p>For large taxpayers: 1 January 2022:</p> <ul style="list-style-type: none">For taxpayers classified as large taxpayers beginning January 2022: 1 July 2022;For medium taxpayers: 1 January 2023;For small taxpayers and non resident taxpayers : 1 January 2025For newly registered taxpayers: from the effective date of registration.	Before the end of the next month. As example for January 2025 SAF-T has to be filed before the last working day of February 2025	A fine of 1,000 to 5,000 RON (EUR 200/ 1,000) may be imposed for not submitting the required form within required timeframe, respectively: A fine of 500 to 1,500 RON (EUR 100/300) may be imposed for an incorrect or incomplete submission.	Maybe a grace period will be applied for non resident taxpayers

ASD GROUP



Headquarters
310 rue du vallon
06560 Sophia Antipolis - France



+33 (0) 492 380 805



asd-int.com

FOLLOW US

