

Amendments on RO e-Invoice, RO e-Transport, RO e-VAT

10 July 2024 | Issue 1 /2024

Starting from 1 July 2024, significant amendments on RO e-Invoice, RO e-Transport, RO e-VAT are applicable. These changes are introduced via the following legislation:

- Emergency ordinance no. 69/21 June 2024 for the modification and completion of some normative acts in the field of management and implementation of the national system regarding the electronic invoice RO e-invoice and electronic cash registers, as well as for other fiscal measures (EOG 69/2024), published in Official Journal 582 of 21 June 2024.
- Emergency ordinance no. 70/21 June 2024 regarding some measures for the implementation and use of the pre-filled RO e-TVA statement and the valorization of data and information through the implementation of a specific governance system, as well as other fiscal measures (EOG 70/2024), published in the Official Journal 582 of 21 June 2024.
- Order no. 1.337/1.268/27 June 2024 for the approval of the Procedure for the use and operation of the national system for monitoring the transport of goods RO e-Transport (RO e-Transport Procedure), published in the Official Journal 597 of 27 June 2024.
- Emergency Ordinance no. 87/28 June 2024 regarding the modification of some normative acts in the field of e-Transport, e-VAT and e-Invoice, as well as for the regulation of some fiscal-budgetary measures (EOG 87/2024) published in the Official Journal 608 of 28 June 2024.

Ro e-Invoice Amendments

The use of the electronic invoicing system is extended for **B2C** (business to customer) transactions carried out by suppliers who are taxable persons established in Romania to customers who are non-taxable persons:

- 1 July 2024 – 31 December 2024, B2C e-invoice reporting is optional;
- starting on 1 January 2025, B2C e-invoice reporting becoming mandatory, within the deadline of 5 calendar days from the issuance date of the invoice.

New clarifications are made regarding the use from 1 July 2024 of the RO e-Invoice system for certain situations that were not expressly regulated previously (e.g. self-invoices, invoices for deliveries within enforcement procedures, invoices for operations that do not fall within the scope of VAT or for amounts that are not included in the VAT calculation base, etc.).

RO e-Transport Amendments

At the end of June 2024, the updated operational procedure for the RO e-Transport system was published. This document details the reporting criteria and rules applicable to both high fiscal risk goods and other categories of goods for which the reporting of international transports is mandatory.

We list below the main amendments.

It is confirmed that the same reporting criteria apply to both high fiscal risk goods and other types of goods. The road vehicles monitored in the RO e-Transport system are those with a maximum permissible technical mass of at least **2.5 tons**, loaded with goods having a total gross weight of **over 500 kg** or a total value exceeding **RON 10,000** for at least one batch of goods.

In addition, for imports, the value of goods reported in the RO e-Transport system is based on the external invoice.

Amendments on RO e-Invoice, RO e-Transport, RO e-VAT

10 July 2024 | Issue 1 /2024

If the goods are not received or are only partially received by the beneficiary or recipient, the unreceived goods are returned to the loading warehouse or the nearest warehouse of the sender, using the initial UIT code.

In the case of an international transport of goods with a supplier from Romania, the return of the goods constitutes a new batch for which the initial supplier must obtain **a new UIT code**.

Reporting rules are introduced for street sales (**Van Sale**), where the beneficiaries are not known at the start of the transport.

"Transport confirmation" can be done after the completion of the transport; if the transport is neither confirmed nor refused by the expiration of the UIT code's validity, the system will automatically consider it confirmed.

The use of devices that automatically transmit positioning data to authorities is specified.

Reporting obligations and associated penalties for non-compliance, applicable to international goods transport starting from 1 **July 2024**, are clarified.

Rules are introduced for determining the value of confiscated goods in cases of evident undervaluation, according to specific criteria.

In case the **RO e-Transport** system displays the status **"in processing"** at the time of verification, the regulatory authorities will record their findings without taking further action.

Freight transports of high fiscal risk purchased from cash & carry stores do not require reporting in the **RO e-Transport system**.

The sanctions for non-compliance with reporting obligations in the RO e-Transport system will come into effect on 1 January 2025, for economic operators authorized under the Union Customs Code.

Amendments on RO e-VAT

Starting from 1 July 2024, in the pre-filled **RO e-VAT** return, there are details and information regarding economic operations declared by taxable persons and transmitted to various information systems managed by the Ministry of Finance and **ANAF** (National Agency for Fiscal Administration).

These systems include: **RO e-Invoice, RO e-Transport, RO e-Seal, RO e-SAF-T, RO e-Electronic Cash Register**, the integrated customs information system, and other information systems of these institutions.

The implementation of the **RO e-VAT** system is scheduled for **1 August 2024**, covering transactions carried out from **1 July 2024**, onward by taxpayers registered for VAT purposes.

The pre-filled **RO e-VAT** return will be electronically submitted **by the 5th day of the following month, which includes the deadline for submitting the VAT return**.

If the tax authority (ANAF) identifies significant discrepancies compared to the pre-filled values, it will notify the taxable person electronically **by the 5th day of the following month**, which includes the deadline for submitting the VAT return, using the **"RO e-VAT Compliance Notification"** form.

These differences are defined as values that exceed a significance threshold, meeting both **a minimum 20%** and an absolute value of **at least RON 5,000**, between the information recorded in the VAT return and that in the pre-filled **RO e-VAT** return, excluding regularization lines.

Amendments on RO e-Invoice, RO e-Transport, RO e-VAT

10 July 2024 | Issue 1 /2024

The verification of the pre-filled **RO e-VAT** return received is the responsibility of VAT-registered taxable persons to ensure they correspond with the taxable operations conducted and the actual fiscal situation.

Within **20 days** from the date of receiving the **"RO e-VAT Compliance Notification"**, taxable persons are required to respond electronically.

Failure to verify the pre-filled return within the specified timeframe is considered a misdemeanour and is subject to fines ranging between:

- **RON 5,000 - RON 10,000** for large taxpayers
- **RON 2,500 - RON 5,000** for medium-sized taxpayers
- **RON 1,000 - RON 2,500** for other legal entities and individuals.

Moreover, non-compliance or partial compliance with the requested requirements represents a fiscal risk indicator, which may lead to initiating a tax inspection or an anti-fraud control by the authorities.

The obligation to provide a response to the RO e-VAT Compliance Notification, along with the impact on the final risk indicator and associated sanctions, will become applicable starting on 1 January 2025.

For taxable persons applying VAT on the cash accounting system, these provisions will apply from **1 August 2025**.

The RO e-VAT Compliance Notification does not apply in the following cases:

- When there are material errors;
- Insufficient information in the tax authority's databases for certain lines of the pre-filled RO e-VAT return or discrepancies thereof;
- Other situations specified by order of the Minister of Finance.

Please do not hesitate to contact us for any clarification or enquiry.

Contact us



Gratiela Constantin

Director, Business Services

p: +40 21 3156100

e: G.Constantin@bakertilly.ro

Bucharest, Romania

