



Stimati parteneri,

Va prezentam mai jos Comunicatul de presa al Ministerului Finantelor Publice din data de 28.07.2023 cu privire la obligativitatea facturarii electronice intre firme

Facturarea electronica, obligatorie de la 1 ianuarie 2024 pentru toate tranzactiile intre firme

La 27 iulie 2023 a fost publicata in Jurnalul Oficial al Uniunii Europene nr. L 188, Decizia de punere in aplicare (UE) 2023/1553 a Consiliului din 25 iulie 2023 de autorizare a Romaniei sa introduca o masura speciala de derogare de la articolele 218 si 232 din Directiva 2006/112/CE privind sistemul comun al taxei pe valoarea adaugata.

Decizia permite Romaniei, incepand cu data de 1 ianuarie 2024, sa instituie facturarea electronica obligatorie **pentru toate tranzactiile** efectuate intre persoanele impozabile stabilite pe teritoriul Romaniei. Masura este aplicabila pana la 31 decembrie 2026. In cazul in care considera necesara prelungirea masurii speciale, Romania poate transmite Comisiei o cerere de prelungire,

Dear collaborators,

Please find below the press release of the Ministry of Public Finance dated 28.07.2023 on the mandatory electronic invoicing between companies.

Electronic invoicing, mandatory from January 1st, 2024 for all transactions between companies

On July 27th , 2023, it was published in the Official Journal of the European Union no. L 188, Implementing Decision (EU) 2023/1553 of the Council of 25 July 2023 authorizing Romania to introduce a special measure derogating from articles 218 and 232 of Directive 2006/112/EC on the common system of tax on added value.

The decision allows Romania, starting from January 1st, 2024, to institute mandatory electronic invoicing **for all transactions made** between taxable persons established on the territory of Romania. The measure is applicable until December 31, 2026. If it considers it necessary to extend the special measure, Romania can submit a request for an extension to the Commission, together

impreuna cu un raport de evaluare a eficacitatii masurilor nationale din perspectiva combaterii fraudei si a evaziunii fiscale in domeniul TVA, precum si a simplificarii colectarii TVA.

„Este o decizie pe care o salut si care ne va fi de mare folos. Va insemna cresterea transparentei, monitorizarea precisa a tranzactiilor si raportarea in timp real catre autoritatile fiscale, fiind un instrument valoros in eforturile noastre de a proteja bugetul public si de a asigura o concurenta echitabila intre contribuabili. Faptul ca facturarea electronica asigura o inregistrare precisa si verificabila a tranzactiilor comerciale faciliteaza procesul de verificare si audit, asigurand ca tranzactiile sunt conforme cu reglementarile fiscale si nu au fost manipulate in mod fraudulos. Implementarea facturarii electronice obligatorii elimina posibilitatea utilizarii facturilor false sau duplicat, deoarece fiecare tranzactie este inregistrata in mod unic. Mai mult, sunt schimbari care ne vor permite sa eliminam cat mai multe declaratii si formalitati fiscale, aspect care va reduce din povara fiscala pe care o suporta contribuabilii”, a transmis ministrul Marcel Bolos.

In perioada urmatoare vor fi stabilite categoriile de operatori economici care au obligatia de a emite facturi electronice in relatia relatia business-to-business (B2B) si de a le transmite prin sistemul national privind factura electronica RO e-Factura, precum si data de la care intervine aceasta obligatie.

RO e-Factura are beneficii importante atat pentru administratia publica, cat si pentru mediul privat:

with an evaluation report on the effectiveness of the national measures from the perspective of combating fraud and fiscal evasion in the VAT field, as well as the simplification of VAT collection.

"It is a decision that I welcome and that will be of great use to us. It will mean increased transparency, precise monitoring of transactions and real-time reporting to the tax authorities, being a valuable tool in our efforts to protect the public budget and ensure fair competition between taxpayers. The fact that electronic invoicing ensures a precise and verifiable recording of commercial transactions facilitates the verification and audit process, ensuring that transactions comply with fiscal regulations and have not been fraudulently manipulated. The implementation of mandatory electronic invoicing eliminates the possibility of using false or duplicate invoices, because each transaction is recorded uniquely. Moreover, there are changes that will allow us to eliminate as many tax declarations and formalities as possible, an aspect that will reduce the tax burden borne by taxpayers", Minister Marcel Bolos said.

In the following period, the categories of economic operators that have the obligation to issue electronic invoices in the business-to-business (B2B) relationship and to transmit them through the national electronic invoice system RO e-Factura, as well as the date from which intervenes this obligation.

RO e-Invoice has important benefits for both the public administration and the private sector:

- Oferă o imagine de ansamblu, în timp real, asupra execuției bugetare și în următoarea etapă, a tranzacțiilor în relația relația business-to-business (B2B);
 - Contribuie semnificativ la reducerea fraudei TVA la nivel național, cât și în cadrul Uniunii Europene. Va reduce pierderile asociate cu evaziunea fiscală;
 - Va fi un sistem interconectat cu celelalte sisteme deținute de statele membre ale UE;
 - Va asigura posibilitatea participării în procesul de achiziții publice a oricărei entități din oricare stat membru al Uniunii Europene;
 - Sistemul va oferi date în timp real, lucru care va conduce la eficientizarea procesului de colectare și, implicit, asigurarea necesității de investiții ale statului român;
 - Eficiența, predictibilitatea și transparența în cheltuirea banilor de către instituțiile publice;
 - Va contribui la dezvoltarea mecanismului de verificare documentară (desk – audit – control ANAF - Antifraudă de la distanță) pentru acțiunile de conformare și prevenire;
 - Datele colectate prin acest sistem vor fi suport pentru analize predictive mai detaliate ale evoluției economice, identificarea asimetriilor din economie și implementarea unor politici fiscale pertinente care să
- Provides an overview, in real time, of budget execution and, in the next stage, of business-to-business (B2B) transactions;
 - Significantly contributes to the reduction of VAT fraud at the national level, as well as within the European Union. It will reduce the losses associated with tax evasion;
 - It will be a system interconnected with the other systems owned by the EU member states;
 - It will ensure the possibility of participation in the public procurement process of any entity from any member state of the European Union;
 - The system will provide data in real time, which will lead to the efficiency of the collection process and, implicitly, ensuring the need for investments by the Romanian state;
 - Efficiency, predictability and transparency in spending money by public institutions;
 - It will contribute to the development of the documentary verification mechanism (desk - audit - ANAF control - Antifraud from a distance) for compliance and prevention actions;
 - The data collected through this system will be a support for more detailed predictive analyzes of the economic evolution, the identification of asymmetries in the economy and the implementation

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asigure un cadru natural de dezvoltare al mediului de afaceri;

- Elimina vulnerabilitatile vechiului sistem de facturare pe suport hartie.

Daca aveti intrebari cu privire la aspectele mentionate in acest buletin informativ, va rugam sa ne contactati.

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of relevant fiscal policies that ensure a natural framework for the development of the business environment;

- Eliminates the vulnerabilities of the old invoicing system on paper.

If you have any questions regarding the aspects mentioned in this newsletter, please contact us.

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