

Tax Alert

Extension of the e-reporting
deadlines

April 2024

English and Romanian

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Extension of the grace period for e-reporting until 31st of May 2024

On 29 March 2024, Emergency Ordinance No. 30/2024 was published in the Official Gazette No. 272, amending and supplementing Law No. 227/2015 on the Tax Code and Article LIX of Law No. 296/2023 on some fiscal-budgetary measures to ensure Romania's long-term financial sustainability

Main changes:

- The sanctions will be applied for failure to submit one or more invoices for which the submission deadline arises during a month.
- Penalties will not be applied in the case of failure to send invoices for which the submission deadline is before 31 May 2024.

Date entering into force: 29th of March 2024

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Prelungirea perioadei de grație pentru raportarea facturilor electronice până la 31 mai 2024

În data de 29 martie 2024 a fost publicată în Monitorul Oficial nr. 272 OUG nr. 30/2024 pentru modificarea și completarea Legii nr. 227/2015 privind Codul fiscal și a art. LIX din Legea nr. 296/2023 privind unele măsuri fiscal-bugetare pentru asigurarea sustenabilității financiare a României pe termen lung.

Principalele schimbări:

- S-au adus clarificări în ceea ce privește aplicarea amenzilor, astfel se va sancționa neîndeplinirea obligației pentru una sau mai multe facturi al căror termen limită de transmitere în sistem intervine în cursul unei luni calendaristice.
- Nu se vor aplica sancțiuni în cazul netransmiterii facturilor al căror termen limită de transmitere în sistemul național RO e-Factura intervine până la data de 31 mai 2024 inclusiv.

Data intrării în vigoare: 29 martie 2024

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