



Tax Alert

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English and Romanian

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Latest updates on the RO e-VAT compliance notification

On 3 September 2024, Order no. 6234/2024 for the approval of the model and content of the form "RO e-VAT compliance notification", as well as the procedure for submitting the notification was published in the Official Gazette no. 887.

Following the recent amendments regarding the pre-filled RO e-VAT return introduced by Emergency Ordinance no. 87/2024, the National Agency for Fiscal Administration ("NAFA") approved the model and content of the compliance notification form, as well as the notification procedure to be followed by the fiscal authority.

Furthermore, yesterday, 5 September 2024, NAFA sent the pre-filled RO e-VAT return and notified the taxpayers through the Virtual Private Space in case significant differences were identified between the pre-filled values in the RO e-TVA return and the VAT return filed by the taxpayer for July 2024.

Starting with 1 January 2025, a reply must be filled by the taxpayer within 20 days of receiving the notification, regarding the result of the checks performed in respect of the differences in question.

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Noutăți privind Notificarea de conformare RO e-TVA

În data de 3 septembrie 2024, a fost publicat în Monitorul Oficial nr. 887 Ordinul nr. 6234/2024 pentru aprobarea modelului și conținutului formularului „Notificare de conformare RO e-TVA”, precum și a procedurii de transmitere a notificării.

În urma modificărilor recente privind decontul precompletat RO e-TVA, introduse prin Ordonanța de urgență nr. 87/2024, Agenția Națională de Administrare Fiscală („ANAF”) a aprobat modelul și conținutul formularului de notificare de conformare, precum și procedura de notificare care trebuie urmată de organul fiscal.

De asemenea, ieri, 5 septembrie 2024, ANAF a transmis deconturile precompletate e-TVA și a notificat persoanele impozabile prin intermediul Spațiului Privat Virtual în cazul în care au fost identificate diferențe semnificative între valorile precompletate prin intermediul decontului precompletat RO e-TVA și decontul de TVA depus de persoana impozabilă pentru luna iulie 2024.

Începând cu 1 ianuarie 2025, persoanele impozabile vor fi obligate să formuleze un răspuns în termen de 20 de zile de la primirea notificării, referitor la rezultatul verificărilor asupra diferențelor în cauză.

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