



Tax Alert

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English and Romanian

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e-Invoice Guide

The National Agency for Tax Administration published a detailed guide for taxpayers using the RO e-Invoice system.

The guide provides technical information and instructions on the standardisation of invoices in the RO e-Invoice system. For this purpose, the following are detailed in the guide:

- The types of invoices used in the system and their specific coding (Code 380 - Invoice, Code 381 - Credit Note, Code 384 – Corrective Invoice, Code 389 - Self-billed Invoice, Code 751 - Invoice Information for Accounting Purposes), as well as practical examples on the rules for issuing invoices in certain situations;
- The codes of the main VAT categories ('S', 'E', 'AE', 'O') are to be respected by the invoices issued via the RO e-Invoice system;
- Aspects concerning the rules for the completion of files to avoid duplication of invoices in the RO e-Invoice system and general rules for the completion of invoices.

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Ghid e-Factura

Agenția Națională de Administrare Fiscală a publicat un ghid detaliat adresat contribuabililor care utilizează sistemul RO e-Factura.

Ghidul prezintă informații și instrucțiuni de natură tehnică cu privire la standardizarea facturilor în sistemul RO e-Factura. În acest scop, sunt precizate următoarele:

- Tipurile de facturi utilizate în cadrul sistemului și codificările specifice ale acestora (Codul 380- Factura, Codul 381 - Nota de creditare, Codul 384 - Factura de corecție, Codul 389 – Autofactura, Codul 751 - Factura informativă în scopuri contabile), precum și exemple practice privind regulile de emiteră a facturii în diverse situații;
- Codurile categoriilor principale de TVA (“S”, “E”, “AE”, “O”) ce trebuie respectate de facturile emise prin RO e-Factura;
- Aspecte privind regulile de completare a fișierelor cu scopul de a evita dublarea facturilor în RO e-Factura și reguli generale de completare a facturilor.

Solicită o ofertă

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