



Tax Alert

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English and Romanian

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Postponement of the obligation to use the national electronic invoicing system (RO e-Invoice) for certain categories of taxpayers.

On 30.06.2025 in the Official Gazette no. 613 was published the Emergency Ordinance no. 37/ 2025 regarding the postponement of the obligation to use the RO e-Invoice system for institutes / cultural centers of other states operating on Romanian territory as well as for individual farmers.

The main changes include:

- It is adopted an extension of the exemption period from the obligation to submit invoices through the RO e-Factura system until October 1, 2025 for:
 - Cultural institutes/centers of other states operating on the Romanian territory, as well as economic operators supplying goods/rendering services to such institutes/centers, unless the beneficiaries have opted for the use of the system;
 - Farmers (natural persons) applying the special VAT regime;
 - Economic operators supplying goods/rendering services to the above-mentioned institutes/centers and farmers, unless the beneficiaries have opted for the use of the system.
- Farmers (natural persons) applying the special VAT regime:
 - Are obliged to apply for registration in the compulsory RO e-Invoice Register by October 1, 2025, if they have not already opted for the application of the national RO e- Invoice system;
 - Carrying out economic activities after September 30, 2025, are obliged to apply for registration in the compulsory RO e- Invoice Register before starting to carry out the economic activities.

Date entering into force: 30 July 2025.

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Amânarea obligației de utilizare a sistemului național privind facturarea electronică (RO e-Factura) pentru anumite categorii de contribuabili.

În data de 30.06.2025 în Monitorul Oficial nr. 613 a fost publicată Ordonanța de urgență nr. 37/ 2025 ce vizează amânarea obligației de utilizare a sistemului RO e-factura pentru institutele / centrele culturale ale altor state care activează pe teritoriul României și pentru agricultorii persoane fizice.

Principalele modificări prevăd:

- Extinderea perioadei de exceptare de la obligația transmiterii facturilor prin sistemul RO e-Factura până la data de 1 octombrie 2025 pentru:
 - Institutele / centrele culturale ale altor state care activează pe teritoriul României, precum și operatorii economici care livrează bunuri/prestează servicii către aceste institute/centre, cu excepția situației în care beneficiarii au optat pentru utilizarea sistemului;
 - Agricultorii persoane fizice care aplică regimul special de TVA;
 - Operatorii economici care livrează bunuri/prestează servicii către institutele/centrele și agricultorii menționați mai sus, cu excepția situației în care beneficiarii au optat pentru utilizarea sistemului.
- Agricultorii persoane fizice care aplică regimul special de TVA:
 - Au obligația de a solicita înscrierea în Registrul RO e-Factura obligatoriu până la data de 1 octombrie 2025, în cazul în care nu au optat deja pentru aplicarea sistemului național RO e-Factura;
 - Și care încep să desfășoare activități economice după data de 30 septembrie 2025, au obligația de a solicita înscrierea în Registrul RO e-Factura obligatoriu înainte de a începe desfășurarea activităților economice.

Data intrării în vigoare: 30 iunie 2025.

Solicită o ofertă

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