



## Tax Alert

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English and Romanian

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## **Order No. 2,229 of the President of the National Agency for Fiscal Administration approving the procedure for the notification concerning invoices not transmitted through the RO e-Invoice system within the legal deadline**

On 30 September 2025, Order no. 2,229 of the President of the National Agency for Fiscal Administration, approving the procedure for notifying the tax authorities where invoices relating to supplies of goods or services, for which payment is made at the time of supply or provision, have not been transmitted through the RO e-Invoice system, was published in the Official Gazette No. 895.

### **Main changes include:**

- The procedure applies both to beneficiaries who have not received the electronic invoice through the RO e-Invoice system within 5 days from the date the invoice was issued by the issuer, and to invoice issuers. Thus, beneficiaries who have not received the electronic invoices within the legal term may notify the competent tax authorities starting from the day following the expiry of the term.
- The issuer will receive a message in the Private Virtual Space (SPV) and is obliged to send the invoice(s) subject to the notification using the RO e-Invoice system no later than the day after receiving the notification, as well as to complete the invoice upload index.
- Regardless of whether the issuer complies with the received notification, they will be entered in a special electronic register and will be subject to risk analysis for the application of legal measures deemed necessary, in relation to the assessed tax risk.

**Date of entering into force: September 30, 2025**

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## **Ordin al președintelui Agenției Naționale de Administrare Fiscală nr. 2.229 pentru aprobarea procedurii pentru notificarea privind facturile netransmise prin sistemul RO e-Factura în termenul legal.**

În data de 30 septembrie 2025, Ordinul președintelui Agenției Naționale de Administrare Fiscală nr. 2.229 pentru aprobarea Procedurii privind notificarea organelor fiscale competente în cazul în care facturile pentru livrările de bunuri/prestările de servicii pentru care plata se face la momentul livrării/prestării nu au fost transmise prin sistemul RO e-Factura, fost publicat în Monitorul Oficial nr. 895.

### **Principaliile modificări includ:**

- Beneficiarii care au beneficiat de livrări de bunuri/prestări de servicii pentru care plata se face la momentul livrării/prestării și care nu au primit facturile electronice în termenul legal, pot notifica organele fiscale competente începând cu ziua următoare împlinirii termenului.
- Urmare a notificării, emitentul va primi un mesaj în Spațiul Privat Virtual (SPV) și va avea obligația de a transmite facturile ce fac obiectul notificării utilizând sistemul RO e-Factura, cel târziu următoarea zi după primirea notificării.
- Totodată, furnizorii care nu își vor îndeplini la timp obligația legală de a transmite aceste facturi prin sistemul RO e-Factura și care vor face subiectul acestei notificări, vor fi înscrși într-un registru electronic special și vor face obiectul unei analize de risc.

**Data intrării în vigoare: 30 septembrie 2025**

**Solicită o ofertă**

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