



Tax Alert

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English and Romanian

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Order amending and supplementing Order No. 3789/2024 of the President of the National Agency for Fiscal Administration

On January 20, 2026, Order No. 3,789/2024 of the President of the National Agency for Fiscal Administration was published in Official Gazette No. 42, approving the Procedure for organizing and registering in the mandatory RO e-Invoice Register, as well as the model, content, and instructions for completing form (082) "Application for registration in the mandatory RO e-Invoice Register."

The main changes are:

- Introduction of a new category of taxpayers: suppliers/providers identified for tax purposes by their personal identification number (CNP) who are required to use RO e-Invoice must apply for registration in the RO e-Invoice Register.
- Suppliers/providers identified for tax purposes by their personal identification number (CNP) are required to apply for registration in the RO e-Invoice Register before commencing economic activities, with enrolment in the register taking place within three working days of the application.
- At the same time, Annexes 2, 3, and 4 to this order are amended and replaced.

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Ordin pentru modificarea și completarea Ordinului Președintelui Agenției Naționale de Administrare Fiscală nr. 3789/2024

În data de 20 ianuarie 2026, a fost publicat în Monitorul Oficial nr. 42 Ordinul Președintelui Agenției Naționale de Administrare Fiscală nr. 3.789/2024 pentru aprobarea Procedurii privind organizarea și înscrierea în Registrul RO e-Factura obligatoriu, precum și a modelului, conținutului și instrucțiunilor de completare ale formularului (082) „Cerere privind înregistrarea în Registrul RO e-Factura obligatoriu”.

Principalele modificări constau în:

- Introducerea unei noi categorii: furnizorii/prestatorii identificați fiscal prin codul numeric personal (CNP) care au obligația de a folosi RO e-Factura au obligația de a solicita înscrierea în Registrul RO e-Factura.
- Furnizorilor /prestatorilor identificați fiscal prin codul numeric personal (CNP) au obligația de a solicita înscrierea în Registrul RO e-Factura obligatoriu înainte de începerea desfășurării activităților economice, înscrierea în registru fiind realizată în termen de 3 zile lucrătoare de la solicitare.
- Totodată, se modifică și se înlocuiesc anexele 2, 3 și 4 la prezentul ordin.

Solicită o ofertă

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