



Tax Alert

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English and Romanian

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Law approving Government Emergency Ordinance no. 128/2024 regarding amendments to the Fiscal Code and digitalisation measures

On 29 May 2026, Law no. 88/2026 approving Government Emergency Ordinance no. 128/2024 on the amendment and supplementation of the Fiscal Code and the introduction of specific digitalisation measures, as well as amendments to other normative acts, was published in the Official Gazette of Romania, Part I, no. 459.

Through this law, the amendments previously introduced by Government Emergency Ordinance no. 128/2024 are approved and finalised, including changes to Government Emergency Ordinance no. 120/2021 regarding the national RO e-Invoice system, in the context of strengthening the digitalisation framework of the tax relationship, as follows:

- The rules for B2C transactions from an e-Invoice perspective are clarified, in the sense that supplies to individuals are considered B2C if the beneficiary does not identify themselves with a tax identification code. In such cases, the invoice is issued using the personal identification number, and if this is not available, the generic code consisting of 13 zeros is used.
- The Suppliers or service providers who are fiscally identified through the personal identification number are obliged to use the RO e-Invoice system; however, they may opt to issue e-invoices provided that they register in the optional RO e-Invoice Register.
- The use of the RO e-Invoice system is not mandatory for certain categories of beneficiaries, namely institutes or cultural centers of other states operating in Romania and individual farmers applying the special scheme; therefore, their suppliers are not required to transmit invoices through the e-Invoice system, save for the cases when the beneficiaries have opted to use it or are registered in the optional RO e-Invoice Register.
- The provisions regarding the RO e-Invoice registers are updated. The procedure for organisation and registration will be established by order of the President of NAFA. Furthermore, suppliers who are not obliged to use the system; those are registered in the mandatory or in the optional

RO e-Invoice Register may request deregistration which is operated starting from the first day of the month following the one in which the request was submitted.

- The new provisions regarding e-Invoice enter into force starting from 1 June 2026.

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Lege pentru aprobarea Ordonanței de urgență a Guvernului nr. 128/2024 privind modificarea Codului fiscal și măsuri de digitalizare

La data de 29 mai 2026 a fost publicată în Monitorul Oficial, Partea I, nr. 459, Legea nr. 88/2026 pentru aprobarea Ordonanței de urgență a Guvernului nr. 128/2024 privind modificarea și completarea Codului fiscal și introducerea unor măsuri specifice de digitalizare, precum și pentru modificarea altor acte normative.

Prin această lege se aprobă și se definitivează modificările introduse anterior prin OUG nr. 128/2024, fiind aduse modificări inclusiv Ordonanței de urgență a Guvernului nr. 120/2021 privind sistemul național RO e-Factura, după cum urmează:

- Sunt clarificate regulile pentru tranzacțiile B2C din perspectiva e-Factura; astfel livrările către persoane fizice, sunt considerate B2C dacă beneficiarul nu se identifică printr-un cod fiscal. În aceste situații, factura se emite folosind CNP-ul, iar dacă acesta nu este disponibil, se utilizează codul generic format din 13 cifre de zero.
- Furnizorii sau prestatorii care se identifică fiscal prin codul numeric personal nu sunt supuși obligațiilor standard privind utilizarea sistemului RO e-Factura; totuși, pot opta pentru utilizarea acestuia, caz în care trebuie să se înregistreze în Registrul RO e-Factura opțional.
- Utilizarea sistemului RO e-Factura nu este obligatorie pentru anumite categorii de beneficiari: institutele sau centrele culturale ale altor state care activează în România și agricultorii persoane fizice care aplică regimul special. Furnizorii acestora nu au obligația transmiterii facturilor prin sistem, cu excepția situației în care beneficiarii au optat pentru utilizarea acestuia sau sunt înscrși în Registrul RO e-Factura opțional.
- Se actualizează prevederile privind registrele RO e-Factura. Procedura privind organizarea și înscrierea vor fi stabilite prin ordin al președintelui ANAF. De asemenea, furnizorii sau prestatorii care nu au obligația utilizării sistemului și care au fost înregistrați în Registrul RO e-Factura

- obligatoriu sau opțional, pot solicita radierea, aceasta realizându-se începând cu data de 1 a lunii următoare celei în care a fost formulată solicitarea.
- Noile prevederi privind e-Factura intră în vigoare începând cu 1 iunie 2026.

Solicită o ofertă

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