

# e-Invoicing in Romania

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## Navigating the 2024 Regulatory Tax Landscape

### Speakers:

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**Q: Is the new requirement valid only for domestic B2B transactions? What about import/export/intra-community transactions?**

**A:** It is just for Domestic B2B. For now nothing for export and import invoicing. Most probably as a part of VIDA requirements, it will be places in further years.

**Q: Your solution is based in BTP clear for me, how about "tenant or space" as a company we need to pay as service for this space or how it works?**

**A:** As we are SAP OEM Partner, we are able to provide our solution, space, and also license for our client. No need to pay for additional space or additional licenses to SAP. We will also be the archiving to keep your invoices for 10 years.

**Q: What does the inbound section of the tool mean? The incoming invoices from our Suppliers or the invoices coming back from the authorities with the e-Seal?**

**A:** As you know, the Romania e-Factura system does not push the invoices to receivers, so can easily pull their invoices from the Romania e-factura System via API, service provider, or manually. In one section in our tool, is directly pulls the inbound invoices of our customers with API Connection and shows in Romania Inbound Cockpit as well. The e-Seal process will be managed by the Tax Authority.



**Q: How can we control between owner system vs RO system?**

**A:** There will be an API connection between RTC Suite and The Romanian Tax Authority that takes the Authority System and Web Service Communication. Currently, there is no test system but we expect there will be a test system and test environment before the end of this year. You will be able to test all communication with the tax authority as well. Mainly the communication will be a secure web service communication.

**Q: Hello everyone. Thank you for all of the information: I would like to ask is any certification of your RTC e-Invoicing solution something that was mandatory to be done first for you to be able to provide B2B/B2G e-Invoicing services to clients?**

**Can your e-Invoicing solution be applied to and used on the Point of Sale application of the seller (B2B transactions) in Romania?**

**Also, is some kind of certification or integration with your solution needed, meaning a certification to be done from a client's side towards your e-Invoicing solution?**

**A:** There is no need any certificates for the customer side to use RTC Suite for tax compliance solutions. Our solution runs in SAP BTP and it is suitable for all ERP Systems. If you can share your ERP System details, we will be glad to answer your questions deeply. We also are able to do POS integration too. Our Romania e-Invoicing solution is valid for B2B and B2G transactions in accordance with ANAF's requirements.



**Q: Do you have to cancel the e-Invoice first, or is just a correction?**

**A:** If the submitted e-Invoice is non-compliant, the issuer receives an error message. After correction of the e-Invoice, the issuer should submit the e-Invoice to the RO e-Invoice register again. If the recipient has objections, he notifies the issuer of the e-Invoice through the RO e-Invoice register. In this case, the issuer corrects or amends the e-Invoice and submits it again according to the above procedure.

**Q: Is private Archiving mandatory?**

**A:** Yes, It is mandatory for 10 years.

**Q: How update the XSD squemma in your solution? How long time it?**

**A:** As RTC, we will be following the announcements and updates which are published by the Romanian tax authority. When the Romanian tax authority publishes a new XSD schema for e-Invoicing, RTC will update the XSD schema and interfaces.

**Q: Is there any USER EXIT, Badis, enhancement to be able to implement for specific logic of the Business side?**

**A:** It depends on two condition: If the customer uses standard invoice in the SAP system, than there is no need to implement any ABAP coding / user-exit in customer's SAP system. Only with some customizing to integrate with SAP CPI will be enough. But if the customer already has custom ABAP developments in their SAP system for invoice & output types then there will be some user-exit requirements.



**Q: How much weeks is necessary for the implementation of e-Invoicing?**

**A:** If the customer uses standard invoice in the SAP system, 2 weeks will be enough to integrate with CPI & SAP BTP. But if customer has their own ABAP developments in SAP invoice output types than some extra implementation time will be required according to the customer's ABAP development.

**Q: What is the transmission method of the data to RTC Suite? RFC?**

**A:** RTC Cloud solution works on SAP BTP and uses SAP CPI tools to integrate with customers on-premise or cloud SAP systems.

**Q: Can RTC e-Invoicing solution be applied to and used on the Point of Sale applications of the seller (for invoices in B2B transactions) in Romania?**

**A:** The RTC Cloud solution provides connectivity with APIs on SAP BTP. It can be easily integrated with Point of Sale or other applications. If you explain the requirement in detail, we can help with the technical team.

**Q: Do you use e-Cockpit in SAP?**

**A:** We are able to use SAP e-Document Cockpit (the new name of this platform is SAP DRC) as an orchestration tool and also we can make the communication or get the data from that system and the rest of the process will be completed within RTC Suite.



**Q: The SAF-T report can be extracted in Excel version for easier check?**

**A:** Yes, we can download all kind of reports in excel, also PDF formats and any XML formats as well.

**Q: The pricing is based in how many invoicing per month? Or is your pricing strategy? The company need BTP cockpit account?**

**A:** As a SAP OEM partner, RTC provides spaces and solutions within licence process. So there is no need to pay for additional space and additional licence to SAP and additional BTP account. Invoices will be archived for 10 years as required in regulation. Licensing model and its elements could be explained by Sales team like invoice volume, quantity of companies included, etc.

**Q: The platform send the XML directly to SPV or we need to upload the XML using a digital signature for authentication?**

**A:** RTC cloud platform sends XML invoices to Romania e-Factura system directly over APIs belong to it, digital signatures are also handled in RTC cloud platform. Customers don't have to do anything manually but integrating their systems with RTC platform.

**Q: Please share your email.**

**A:** [growth.team@rtcsuite.com](mailto:growth.team@rtcsuite.com)



**Q: Can you contact me for evaluate a possible partnership. Thank you.**

**A:** Sure, we will come back to you.

**Q: In a scenario where a VAT registered buyer only performs B2B acquisitions and B2C supplies in Romania (and therefore is not required to issue e-Invoices under the new draft law), is the supplier required to send the invoice directly, even after July 2024?**

**A:** As of July 2024, real-time e-Invoicing is mandatory for B2B transactions between taxable persons established in RO, registered or not for VAT purposes.

**Q: Invoices can be uploaded and sent one by one or by group of invoices also?**

**A:** If done manually, invoices would be sent one by one. There are solutions for the automatic uploading of invoices.

**Q: How the company get this e-Seal from tax authority?**

**A:** It is added automatically, by the system, as a validation of the e-Invoice.



**Q: Hi, for non established companies, it says it's e-Reporting. Is it just the same rules with e-Invoice or lesser requirements?**

**A:** It is just a reporting requirement. The difference is that in the case of reporting the invoice used for the deduction of the tax is the paper-based one.

**Q: Is there any turnover limit for e-Invoicing in Romania?**

**A:** No.

**Q: The 5 day period will remain also for e-Invoicing requirement after July 2024?**

**A:** Only for non-established persons registered for VAT purposes in Romania, which will continue to report, unless they opt for the real-time e-invoicing (in which case the invoicing must be uploaded in real-time).

**Q: Registered as foreign company for VAT, using a branch in RO: established so not just reporting but also invoicing?**

**A:** Reporting during January-June 2024, e-Invoicing as of July 2024.





**Q: If the RO e-Factura system rejects the e-Invoice: credit note + new invoice via RO e-Factura or internal credit note + new invoice via RO e-Factura. What in case the customer refuses e-Invoice for commercial reasons?**

**A:** The e-Invoice cannot be rejected, according to the legal provisions. I expect that this will create real problems in practice, from a commercial perspective.

**Q: The payment term must be the date when ministry finance sign the Invoice? Is it true?**

**A:** The invoice date would be when the e-invoice is made available to the customer via the VPS. The payment term depends on the commercial arrangement of the parties.

**Q: Who have the obligation to report a self billing invoice?**

**A:** The law is not clear in this respect. It depends on the context. For instance, if we talk about self-supplies, it should be the person who issues the e-invoice that should report. In the case of an adjustment of the taxable base, it should be the supplier, as the customer does not have access to the VPS of the supplier. The tax authorities should come with clarifications in this respect.

**Q: Taxpayers must be registered in the Peppol directory?**

**A:** No



**Q: Can you please elaborate who is responsible for issuing an e-Invoice for a self-billed document? The supplier (on behalf of whose the self-billed document is issued) or the customer (who issues the self-billed document)?**

**A:** The Romanian tax authorities should come with clarifications in this respect, as the law is not clear. It is important to note that the customer does not have access to the VPS of the supplier.

**Q: I understand that RO customers can only deduct the input VAT if invoice is received through RO system from 1 Jan 2024. If so, I assume that e-Invoicing is required from 1 Jan from a commercial perspective, as customers will not pay an invoice if they cannot deduct the input VAT. Or is this only a requirement from 1 July?**

**A:** This is applicable as of 1 July 2024.

**Q: Is ANAF platform the same as VPS?**

**A:** Yes.

**Q: What if my business has 0% VAT, do I still have to implement this system?**

**A:** Yes.



**Q: So if we invoice for an intra community transport that is VAT applicable to a local domestic customer in RO, this will be out of scope of e-Invoicing? Or is in the customer location that defines the scope of transactions?**

**A:** If the supplier is neither established, nor registered for VAT purposes in Romania, the issuance of the invoice would not be subject to the e-invoicing rules.

**Q: So in the case of invoice negotiation with the supplier, should this be done through ANAF platform?**

**A:** As of 1st of July 2024, the communication of invoices in B2B transactions carried out between taxable persons established in Romania should be done through the RO e-Invoice system. Any negotiations between the supplier and the customer would have to be carried out outside the system.



# Thank you!



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