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The European Commission published on 23 June 2023 a proposal allowing Romania to introduce generalised electronic invoicing starting with 1 January 2024. This procedure is necessary to allow Romania to derogate from Articles 218 and 232 of the EU VAT Directive, regarding electronic invoicing. Thus, starting from 1 January 2024 until at the latest 31 December 2026, Romania is authorised to accept invoices issued by taxable persons established in Romania in the form of documents or messages only if those documents or messages are transferred in electronic format. The procedure will no longer depend on the acceptance of these invoices by the recipient.
 Although Romania had considered the generalised implementation of this system, it will not be applicable for invoices issued by taxable persons not established in Romania. Thus, for intra-community acquisitions of goods or services, for local supplies of goods made by non-residents, this obligation will not exist. Electronic invoicing will be carried out through a pre-validation system managed by the tax administration. Thus, each electronic invoice will be automatically checked by the RO e-Invoice system, similar to the current situation of invoices issued for products with high fiscal risk or in relation to public authorities. As for taxable persons, they will have to bear the costs generated by adapting their invoicing systems to enable compliance with the new obligations. For specific situations, the software made available free of charge by the tax authorities can also be used.   Tax Bulletins (English) Tax Bulletins (Romanian)