



## COUNTRY BRIEFING · ROMANIA

# Every instrument at once

Romania runs clearance e-invoicing, real-time transport tracking, a monthly standard audit file and a pre-filled VAT return — and is now building the tools to compare them against each other. No other EU country has assembled as complete a set. The work has moved from connecting to reconciling.

- |    |                                   |    |                                      |
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**For**

CFOs, tax and finance leads

**Scope**

e-Factura, e-Transport, SAF-T, e-TVA

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30 Advisory

## 01 Where Romania stands today

Four instruments, one data set

Between 2022 and 2025 Romania introduced, in quick succession, a standard audit file, clearance e-invoicing for business transactions, transport tracking for high-risk goods and all international movements, and a pre-filled VAT return. Each was a project. Together they give the tax authority the same transactions from four angles — and the authority is now testing how to compare them.

|                                                                                                          |                                                                                                                        |                                                                                               |                                                                                                            |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| <b>5 working days</b><br>To transmit an invoice to RO e-Factura, for invoices issued from 1 January 2026 | <b>15%</b><br>Penalty on the value of an in-scope B2B invoice issued or received outside the system — for both parties | <b>UIT</b><br>The transport code that must exist before high-risk or international goods move | <b>D406</b><br>The standard audit file, filed on the VAT period and now being compared with the VAT return |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|

### The four instruments

| INSTRUMENT     | WHAT IT CAPTURES                                                                             | SINCE   | MODEL           |
|----------------|----------------------------------------------------------------------------------------------|---------|-----------------|
| RO e-Factura   | Every B2B invoice, validated and sealed by ANAF before it is legally an invoice              | 2024    | Clearance       |
| RO e-Transport | Movements of high-risk goods and all international transport, before departure               | 2022–24 | Pre-declaration |
| SAF-T (D406)   | The ledger, partners, invoices and payments, per VAT period; assets yearly; stock on request | 2022–25 | Periodic file   |
| RO e-TVA       | A pre-filled VAT return built from the data the authority already holds                      | 2024    | Informational   |

### What this means for a finance team

- ◀ **The authority knows your invoices before your VAT return does.** Every B2B invoice is cleared centrally, so the return is checked against a record you cannot amend afterwards.
- ◀ **Every transaction appears in several places.** An invoice is in e-Factura, in D406 and behind the VAT return; the goods may be in e-Transport. Inconsistency between them is the new risk.
- ◀ **Enforcement is by system, not inspection.** Missing clearance, a missing transport code or a late file is detected automatically.

### Who owns which instrument — and where the gaps are

| INSTRUMENT          | USUAL OWNER                        | USUAL GAP                                  |
|---------------------|------------------------------------|--------------------------------------------|
| e-Factura issuing   | Billing and IT                     | Rejections with no daily owner             |
| e-Factura receiving | Accounts payable, often informally | Invoices posted from email, not the system |
| e-Transport         | Logistics                          | No link to invoicing data                  |
| D406                | Tax or an external provider        | Filed, but never reconciled                |

#### THE QUESTION TO ASK THIS MONTH

"Would our D406 for last month agree with our VAT return and with what ANAF holds in e-Factura?" If nobody can answer with evidence, that is exactly the comparison ANAF has been piloting — and is publishing tools to perform.

## 02 RO e-Factura: how clearance works

The legal invoice is the one ANAF sealed

Romania operates a clearance model. The invoice is transmitted to the national system, validated, and returned with the Ministry of Finance's seal. **Only that sealed XML is the legal invoice** — a PDF or paper copy has no fiscal value, however identical it looks.

| STEP             | WHAT HAPPENS, AND WHERE IT FAILS                                                                                   |
|------------------|--------------------------------------------------------------------------------------------------------------------|
| Generate         | The invoice is produced in the national format — a Romanian specialisation of the European standard, in UBL or CII |
| Transmit         | Sent to the system within five working days of issue. Late transmission is penalised by taxpayer size              |
| Validate         | Checked against the specification. A rejected invoice has not been issued in the eyes of the law                   |
| Seal and deliver | ANAF seals the validated XML and makes it available to the buyer through the national system                       |
| Receive          | Buyers download their supplier invoices from the same system — the inbound side of the obligation                  |

### Why invoices are rejected

| CAUSE                     | WHERE IT IS FIXED                                                                      |
|---------------------------|----------------------------------------------------------------------------------------|
| Partner tax data          | Master data — wrong or missing tax identifiers and addresses                           |
| Tax codes and categories  | Configuration — codes that carry a rate but not the right category or exemption reason |
| Units and classifications | Master data and mapping — local units, missing codes on public-sector invoices         |
| Arithmetic and rounding   | Billing logic — totals the specification calculates differently                        |

### Penalties

| FAILURE                                                    | PENALTY                                                                                     |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Late or missing transmission                               | Tiered by taxpayer size: from RON 1,000 for small taxpayers up to RON 10,000 for large ones |
| In-scope B2B invoice issued or received outside the system | 15% of the invoice value — applied to <b>both</b> issuer and recipient                      |

### What the 15% rule means for accounts payable

The recipient penalty is the feature most often overlooked. A company that accepts and books a supplier invoice that was never cleared is itself exposed to a penalty on the invoice value. **AP has to verify that every domestic B2B supplier invoice exists in e-Factura** — ideally by sourcing supplier invoices from the system itself rather than from email.

#### GOOD PRACTICE ON THE ISSUING SIDE

- Transmission as part of billing, not a separate batch
- Rejections visible the same day, with an owner

#### GOOD PRACTICE ON THE RECEIVING SIDE

- Supplier invoices downloaded from the system and matched
- Nothing posted that has no e-Factura record

#### PUBLIC-SECTOR INVOICES

Invoices to public bodies must also carry procurement classification codes. Intra-EU transfers of goods are outside the system.

## 03 What changed in 2026

Tighter in one place, looser in another

Romania adjusts its rules frequently, usually through emergency ordinances. 2026 brought changes that matter to companies running SAP — one that tightened the clock, one that clarified scope, one that rolled part of the regime back, and the end of the relief for small taxpayers.

| CHANGE                                 | WHAT IT DOES                                                                                                                                                                       | FROM           |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>Working days, not calendar days</b> | The five-day transmission deadline now counts working days, for invoices issued from 1 January 2026. Invoices issued earlier keep the old rule                                     | 1 January 2026 |
| <b>Non-established buyers</b>          | Invoices to buyers with a Romanian VAT number but no establishment, where the supply is in Romania, must go through the system — and still be sent to the buyer by the usual route | 1 January 2026 |
| <b>Small-taxpayer relief ended</b>     | Taxpayers with turnover below €500,000 had until 1 July 2026; since then they are treated like everyone else                                                                       | 1 July 2026    |
| <b>Most B2C removed (Law 88/2026)</b>  | Invoices to individuals who give no tax number, or identify with their personal number, no longer go through the system, unless the customer has joined the optional register      | 1 July 2026    |
| <b>Suppliers can deregister</b>        | Where the change removes their obligation, suppliers may ask to be removed from the relevant registers                                                                             | 1 July 2026    |

### The B2C rollback in context

Consumer invoices entered the system on a mandatory basis in 2025, with penalties from mid-2025. **Law 88/2026**, published on 29 May 2026, removed most of that from **1 July 2026**: invoices to individuals who give no tax number, or identify with their personal number, no longer have to be transmitted — unless the individual has joined the optional RO e-Factura register. Such invoices carry thirteen zeros in place of a tax number. Companies that built B2C transmission should not simply switch it off: the register and mixed cases still need handling.

#### DECISIONS TO TAKE

- Which consumer flows still need transmission
- Whether to keep sending voluntarily for simplicity

#### RISKS TO AVOID

- Switching off a flow that is still in scope
- Treating a business customer as a consumer

#### SMALL TAXPAYERS: THE RELIEF HAS ENDED

Taxpayers with annual turnover below €500,000 were given until **1 July 2026** — described in some sources as a later B2B deadline, in others as a deferral of enforcement. Either way, that date has passed: **small taxpayers are now expected to comply like everyone else**, including the 15% penalty on B2B invoices issued outside the system.

### A 2026 change checklist

- Deadline monitoring counts working days for 2026 invoices
- Non-established Romanian-registered buyers routed through the system
- Consumer flows reviewed against Law 88/2026, with the thirteen-zero code
- Register status reviewed where obligations fell away

### Why frequent change is itself a risk

Each change is modest; the cumulative effect is a configuration that drifts. Deadlines counted in calendar days for some documents and working days for others, scope rules that changed mid-year, registers that can now be left — all of it needs someone who reads the ordinances and translates them into system behaviour.

## 04 RO e-Transport

A code before the lorry leaves

RO e-Transport requires movements of goods to be declared before they start, producing a unique code — the UIT — that must accompany the goods. The penalties are among the harshest in any regime in our series, and they reach the goods themselves.

| ELEMENT             | POSITION                                                                                                             |
|---------------------|----------------------------------------------------------------------------------------------------------------------|
| Domestic scope      | High-fiscal-risk goods — including produce, alcohol, clothing, footwear and steel — above weight or value thresholds |
| International scope | All international transport, since 1 January 2024                                                                    |
| When                | The code is generated no more than a few days before the movement                                                    |
| Validity            | Five calendar days for domestic movements; longer for intra-EU acquisitions                                          |
| Penalties           | Substantial fines for companies and drivers — and from a repeated breach, confiscation of part or all of the goods   |

### Why it belongs in a finance briefing

- ◀ **It is fed by the same data as invoicing.** Goods, quantities, values and partners — if these differ between the transport declaration and the invoice, the difference is visible.
- ◀ **It sits in logistics, but the exposure is financial.** Confiscation of goods is a balance-sheet event, not a fine.
- ◀ **Third-party logistics does not transfer the obligation.** Who generates the code, and with what data, needs to be agreed contractually.

### What good looks like

- Code generation triggered from the delivery or shipment in the ERP
- The code printed on transport documents automatically
- Validity monitored for delayed departures
- A clear rule for which movements are in scope
- Logistics providers' responsibilities written down
- Declared values reconcilable with invoices

### Who does what in a shipment

| PARTY              | TYPICAL RESPONSIBILITY — TO BE CONFIRMED CONTRACTUALLY                                         |
|--------------------|------------------------------------------------------------------------------------------------|
| Shipper            | Declares the movement and obtains the code from its own data                                   |
| Carrier            | Carries the code and the vehicle data that must match it                                       |
| Logistics provider | Often generates declarations on the shipper's behalf — which moves the work, not the liability |

#### THE FAILURE MODE

A shipment delayed beyond the code's validity, or an urgent dispatch issued outside the normal process, leaves without a valid code. **The penalty applies at the roadside, not at month-end** — which is why e-Transport needs an operational owner in logistics as well as a configuration in the system.

## 05 SAF-T and the reconciliation machine

Where the four instruments meet

Romania's standard audit file, D406, has been fully phased in since 2025. It is filed on the VAT period — monthly or quarterly — with the asset file yearly and stock data on request. What changed in 2025–26 is not the file but what ANAF does with it.

| FILE          | CONTENT                                         | DEADLINE                                     |
|---------------|-------------------------------------------------|----------------------------------------------|
| Periodic D406 | General ledger, partners, invoices and payments | Last day of the month after the VAT period   |
| Assets        | The fixed-asset register                        | Annually, with the financial statements      |
| Stock         | Inventory and movements                         | On request, with at least 30 days to respond |

### What ANAF has been building

| INITIATIVE              | WHAT IT DOES                                                                                                                                                               |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reconciliation pilot    | A 2025–26 pilot with a group of companies comparing each line of the VAT return with SAF-T data, with the stated aim of pre-filling the return and eventually replacing it |
| Free verification tools | A D406 validator and a D406-to-VAT-return comparison, in public testing in autumn 2026. They run locally and send nothing to ANAF                                          |
| Pre-filled VAT return   | Still provided for information; the obligation to respond to compliance notifications was repealed in 2026                                                                 |

### Why this matters more than any single deadline

- ◀ **The comparison ANAF is testing is the one you should run first.** Its own tools let you see your file the way ANAF will — before ANAF does.
- ◀ **Pre-filling changes the burden of proof.** Once the return is built from data ANAF holds, a difference becomes something you explain, not something they find.
- ◀ **The file is only as good as the ledger.** Mapping, tax codes and partner data decide whether D406 agrees with e-Factura and the return.

### What a monthly reconciliation should cover

| COMPARISON                        | WHAT A DIFFERENCE SUGGESTS            |
|-----------------------------------|---------------------------------------|
| Issued ↔ sealed in e-Factura      | Sales not legally invoiced            |
| Posted purchases ↔ e-Factura      | Recipient-side penalty exposure       |
| D406 ↔ VAT return                 | The comparison ANAF is automating     |
| Transport declarations ↔ invoices | Movements and sales that do not agree |

#### USE ANAF'S TOOLS NOW

The validator and comparison tools are free, local and in testing this autumn. **Run last quarter's D406 through them.** The result is a preview of the questions the next phase of Romanian compliance will ask.

## 06 What it means for your SAP system

Two halves of the framework, both in use

Romania is one of the few countries where both halves of **SAP Document and Reporting Compliance** carry weight. The electronic-document side handles e-Factura and e-Transport; the statutory reporting side produces D406. Both read the same billing, logistics and accounting documents — which is what makes the reconciliation possible, if they are designed together.

| OBLIGATION         | WHAT THE SAP DESIGN HAS TO COVER                                                                            |
|--------------------|-------------------------------------------------------------------------------------------------------------|
| e-Factura outbound | Transmission within five working days, rejections handled daily, the sealed XML stored against the document |
| e-Factura inbound  | Supplier invoices sourced from the system, matched and posted — nothing posted without a record             |
| e-Transport        | Codes generated from deliveries, printed on documents, validity monitored                                   |
| D406               | Mapping, partner data and volume handled; the file reconciled before it is filed                            |

### The platform question

#### AVAILABLE ON CLASSIC SAP ERP

- The electronic-document framework — e-Factura and e-Transport

#### REQUIRES A MODERN PLATFORM

- The statutory reporting side — D406 — which is not available on classic SAP ERP

A Romanian entity on an older SAP platform therefore typically produces D406 some other way — the cloud edition, a partner product or a custom extract — which splits the obligations across tools and makes reconciliation harder. Country content and prerequisites should be confirmed with SAP for your exact release.

### Where Romanian landscapes are usually weakest

- Inbound invoices sourced from email rather than e-Factura
- D406 produced by a separate tool and never compared
- e-Transport configured outside SAP, with its own data
- Ordinance changes applied late or not at all

#### DESIGN FOR CHANGE, NOT FOR THE CURRENT RULE

Romania changes rules several times a year. Scope conditions, deadline logic and consumer handling should be **held as configurable rules with an owner**, not buried in custom code — otherwise every ordinance becomes a development project.

### Five questions for whoever supports your system

- ◀ How many e-Factura rejections last month, and who cleared them?
- ◀ Can we prove every posted supplier invoice exists in e-Factura?
- ◀ Which movements generate a transport code, and who checks validity?
- ◀ How is D406 produced on our platform, and is it reconciled before filing?
- ◀ Who translates new ordinances into configuration, and how quickly?

#### THE E-TVA SIGNAL

The pre-filled VAT return is informational today, and the duty to answer its notifications was repealed. But the direction is clear: ANAF intends to build the return from data it already holds. **Every inconsistency between your systems and ANAF's record will eventually be a line you have to explain.**

## 07 A health check

Twelve questions, and what a poor answer costs

| QUESTION                                                       | IF THE ANSWER IS UNCLEAR                            |
|----------------------------------------------------------------|-----------------------------------------------------|
| 1 Invoices issued against invoices sealed by ANAF, last month? | Sales that do not legally exist as invoices         |
| 2 How many rejections are open, and how old?                   | Five working days pass quickly                      |
| 3 Is every posted supplier invoice present in e-Factura?       | A 15% penalty on the recipient side                 |
| 4 Are deadlines counted in working days for 2026 invoices?     | A configuration still on the old rule               |
| 5 Are non-established buyers' invoices transmitted?            | A 2026 scope change missed                          |
| 6 Which B2C flows still transmit, and why?                     | Either unnecessary effort or a missed obligation    |
| 7 Do all in-scope movements carry a valid transport code?      | Roadside fines, and goods at risk                   |
| 8 Who owns delayed shipments with expiring codes?              | Goods leaving on an invalid code                    |
| 9 Does D406 agree with the VAT return?                         | The exact difference ANAF is building tools to find |
| 10 Have we run ANAF's own verification tools?                  | A free preview of the next enquiry, unused          |
| 11 Is the asset file ready ahead of the financial statements?  | An annual deadline met in a rush                    |
| 12 Who reads new ordinances and acts on them?                  | Configuration drifts behind the law                 |

Questions 1, 3 and 9 are the ones to fix first. The first two protect both sides of every invoice; the third is where Romanian compliance is heading next.

### The first thirty days

|                                                                                                                                   |                                                                                                                                       |                                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| <b>Week 1</b> <ul style="list-style-type: none"> <li>Count issued against sealed</li> <li>Count posted against present</li> </ul> | <b>Weeks 2–3</b> <ul style="list-style-type: none"> <li>Run ANAF's D406 tools</li> <li>Check 2026 changes in configuration</li> </ul> | <b>Week 4</b> <ul style="list-style-type: none"> <li>Assign owners per instrument</li> <li>Agree a monthly reconciliation</li> </ul> |
|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|

Questions 4 to 6 concern 2026 changes that many configurations have not yet absorbed; they are quick to check and usually quick to fix.

### What we typically find

- Issuing well controlled; receiving barely controlled
- Rejections cleared only when someone complains
- A B2C configuration nobody revisited after July
- e-Transport owned by logistics with no link to finance
- D406 filed on time but never reconciled
- No routine for reading the ordinances

## 08 How 30 Advisory helps

An SAP finance and compliance practice

In Romania the connections are built. What most companies need now is proof that the four instruments agree — before ANAF's tools prove that they do not.

### Reconciliation review

Three weeks. e-Factura completeness on both sides, 2026 changes applied, e-Transport coverage, and D406 run through ANAF's own tools against the VAT return.

**Output:** a quantified gap list.

### Remediation

Inbound sourced from e-Factura, rejection ownership, transport codes from deliveries, D406 mapping fixed, and a monthly reconciliation built in.

**Output:** four instruments that agree.

### Run and legal change

Ordinances read and translated into configuration, changes applied in controlled windows, and the design extended to your other countries.

**Output:** compliance that keeps up.

## What a reconciliation review produces

|                        |                                                                               |
|------------------------|-------------------------------------------------------------------------------|
| Two-sided completeness | Issued against sealed, and posted against present in e-Factura, by month      |
| A D406 comparison      | Your file against your VAT return, as ANAF's own tools will see it            |
| A 2026 change check    | Working days, non-established buyers and B2C scope, verified in configuration |

### IF YOU ARE AHEAD

If both sides of e-Factura reconcile and D406 agrees with the return, the remaining work is small — a routine and an owner. **We will tell you that, and keep the engagement short.**

## What makes this different

- ◀ **We reconcile across instruments.** Each is usually owned by a different team; the risk sits between them.
- ◀ **We start with receiving.** The recipient penalty makes AP the most exposed and least controlled part of Romanian compliance.
- ◀ **We use the authority's own tools.** Seeing your data the way ANAF will is the best preparation for its next step.
- ◀ **We say what we are not.** We are not your tax adviser. We work alongside the people who are.

### A SENSIBLE FIRST STEP

Run last quarter's D406 through ANAF's free comparison tool, and count last month's supplier invoices posted without an e-Factura record. **Two numbers, both available within days** — and between them they show where Romanian compliance is heading for your company.

**Sources consulted 25 September 2026, updated 6 October 2026** — European Commission country sheet; PwC Romania, EY, KPMG and Accace alerts on e-Factura, the 2026 ordinances, Law 88/2026 and e-Transport; ANAF communications on the SAF-T pilot; Sovos and PwC on D406; vatcalc, VATupdate and Romanian practitioner commentary; VATupdate (30 January and 9 July 2026), vatcalc and Comarch on the small-taxpayer deadline and Law 88/2026. SAP behaviour from the SAP Help Portal and partner commentary.

This briefing is provided for information only and does not constitute tax, legal or accounting advice. It summarises publicly available material as at 6 October 2026. Romanian rules change frequently through emergency ordinances, and sources disagree on detail — including the treatment of mixed B2C cases, the dates of certain changes and the SAF-T pilot. Confirm the position for your own entity with ANAF or a qualified adviser before acting. 30 Advisory accepts no liability for decisions taken on the basis of this document.