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[SAF-T reporting was introduced in the fiscal legislation by Order no. 1783/9.11.2021 of NAFA President](#)

On November 9, 2021 was published the secondary legislation regulating the implementation of SAF-T reporting (Standard Audit File for Tax) in Romania, a reporting which becomes mandatory, in stages, from 1st of January, 2022. In this respect, it was published in the Official Gazette no. 1073/9.11.2021, Order no. 1783/9.11.2021 of NAFA President regarding the type of the information that the taxpayer must declare through the Standard Audit File for Tax (“**SAF-T**” file), the reporting model, the transmission procedure and conditions, the submission deadlines and the dates from which the categories of taxpayers are required to submit the SAF-T file.

The companies that are classified by NAFA as large taxpayers will firstly submit the SAF-T reports. Companies that were large taxpayers since 2021 become eligible for SAF-T reporting from **1st of January, 2022**, and those companies that will become large taxpayers from next year will become eligible for SAF-T reporting from **1st of July, 2022**. The legislation also provides for a grace period of 6 months, allowing large taxpayers to submit SAF-T statements until the expiration of the 6 months without charging fines for non-declaration.

Medium taxpayers and institutions in the financial-banking, insurance and reinsurance sector and those regulated and supervised by the Financial Supervisory Authority (FSA) will be required to report the SAF-T file from **1st of January, 2023** while for companies which are considered as small taxpayers, the reporting obligation will start from **1st of January, 2025**.

Furthermore, on the NAFA website was published the *Technical Documentation* of SAF-T reporting which includes the updated SAF-T schema. The update brings some changes to the mandatory status of certain elements of the SAF-T schema, such as the postal code of the partners, information which initially was mandatory, but in this updated version has become optional.

Given the complexity of SAF-T reporting and the entire implementation process, Deloitte's recommendation is to start preparations in this regard as soon as possible.

Deloitte's team of professionals is at your disposal in case you need assistance with the SAF-T implementation and reporting process.



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