In this issue:

Obligation to submit invoices through the RO e-invoice system by individuals. What does it entail and what impact does this measure have.

Individuals who carry out economic activities on a continuous basis and who identify themselves by CNP are obliged, from the beginning of 2026, to register in the RO e-Invoice register (according to GEO 89/2025), and to send the related invoices to the beneficiaries (taxable legal entities or non-taxable persons – B2B or B2C) through the RO e-Invoice system. In this context, Order 59/2026 establishes the registration procedure, which involves submitting form 082.

Obligation to submit invoices through the RO e-invoice system by individuals. What does it entail and what impact does this measure have

One of the impact changes that came into force at the beginning of this year is the obligation of suppliers/service providers who identify themselves fiscally through the CNP to request registration in the RO e-Invoice register before starting to carry out economic activities – *i.e. GEO 89/2025 for the amendment and completion of Law no. 227/2015 on the Fiscal Code, the regulation of certain fiscal-budgetary measures, as well as for the amendment and completion of some normative acts.*

Although this obligation entered into force as of January 15, 2026, the order approving the registration procedure appeared with a slight delay, on January 20, 2026 – i.e. *Order 59/2026 on the amendment and completion of the Order of the President of the National Agency for Fiscal Administration no. 3,789/2024*.

Thus, all individuals who carry out economic activities of a continuity nature and who identify themselves through the CNP will have to register in the mandatory RO e-Invoice register, by submitting form 082, and send the related invoices to the beneficiaries (taxable legal entities or non-taxable persons – B2B or B2C) through the RO e-Invoice system.

The registration in the system will be carried out by the tax authorities within three days from the date of submission of form 082.

If the registration is not carried out and the invoices are not transmitted in electronic format through the RO e-Invoice system, suppliers could be liable to sanctions either in the proportion of 15% of the total value of the invoices (in the case of B2B), or with a fine between 1,000 and 2,500 lei (in the case of B2C).

Companies that collaborate with such suppliers/service providers will also be affected, as they will have to ask the latter to send invoices through the RO e-Invoice system.

The recording of expenses in the accounting based on invoices other than those received through the RO e-Invoice system (e.g. classic invoices in pdf format) could also attract sanctions at the level of companies, of 15% of the value of those invoices.

Therefore, these new provisions on electronic invoicing could lead to important implications at the level of suppliers who identify themselves through the CNP, but also at the level of the companies that collaborate with them.

The recommendation in this case would be that the beneficiaries, who are taxable persons, review their lists of suppliers and, where appropriate, notify them of the new e-invoicing obligations.

For more details, Deloitte Romania's team of tax experts is at your disposal.

Raluca Bâldea
Partner
Deloitte Tax
rbaldea@deloittece.com

Alexandru Stancu
Director
Deloitte Tax
alstancu@deloittece.com

Deloitte.

The name Deloitte refers to the organization Deloitte Touche Tohmatsu Limited ("DTTL"), a United Kingdom limited liability company, the global network of member firms and their affiliated legal entities. DTTL and its member firms are separate and independent legal entities. DTTL (hereinafter also referred to as "Deloitte Global") does not provide services to clients. To learn more about the global network of member firms, please visit www.deloitte.com/ro/despre.

Deloitte provides public and private sector clients in various industries with audit, consulting, legal, financial and risk management advisory, tax services and other related services. Four out of five Fortune Global 500® companies are Deloitte clients, through its global network of member firms operating in more than 150 countries and territories, providing international resources, local perspectives and the highest quality services to solve complex business problems. To learn more about how Deloitte's 244,000 professionals create a visible impact in society, we invite you to follow us on Facebook or LinkedIn.

Reff & Associates SCA is a member law firm of the Bucharest Bar Association, independent in accordance with the regulations applicable to the legal profession, and represents the Deloitte Legal network of law firms in Romania. Deloitte Legal means the legal practices of Deloitte Touche Tohmatsu Limited members and their affiliates who provide legal support services. For a description of the legal assistance services offered by Deloitte Legal member entities, please visit: http://www.deloitte.com/deloittelegal.

This Alert is provided for guidance purposes only and should not be considered as an advisory service. It is a good idea to seek expert tax/legal advice before taking any action based on this document.

This publication contains general information only and Deloitte Touche Tohmatsu Limited and its member or affiliated firms (collectively referred to as the Deloitte Network) do not provide professional advice or services through this publication. Before making any decision or acting in a way that could affect your finances or business, you should speak with a professional consultant. No entity of the Deloitte Network shall be liable for losses of any nature incurred by persons reliing on this publication.

© 2026. For more details, contact Deloitte Romania