



# Crowe and **E-INVOICE**

Service in partnership with Digital Mind



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## CONTEXT

In January 2022 Romania requested from the European Commission an exemption from EU VAT legislation to expand the electronic invoicing system to all commercial transactions (mandatory only for high-risk products in the B2B relationship and for the B2G relationship).

This measure will be in effect from January 1, 2024, until December 31, 2026, with the possibility of extension based on a new reasoned request.



## Useful definitions:

### Electronic invoice

an invoice issued, transmitted, and received in a structured XML electronic format that allows electronic and automated processing.

### RO-CIUS

national specifications for the use of electronic invoices. These are technical specifications for the use of basic elements of electronic invoices as provided in the European standard SR EN 16931-1, applicable at the national level.

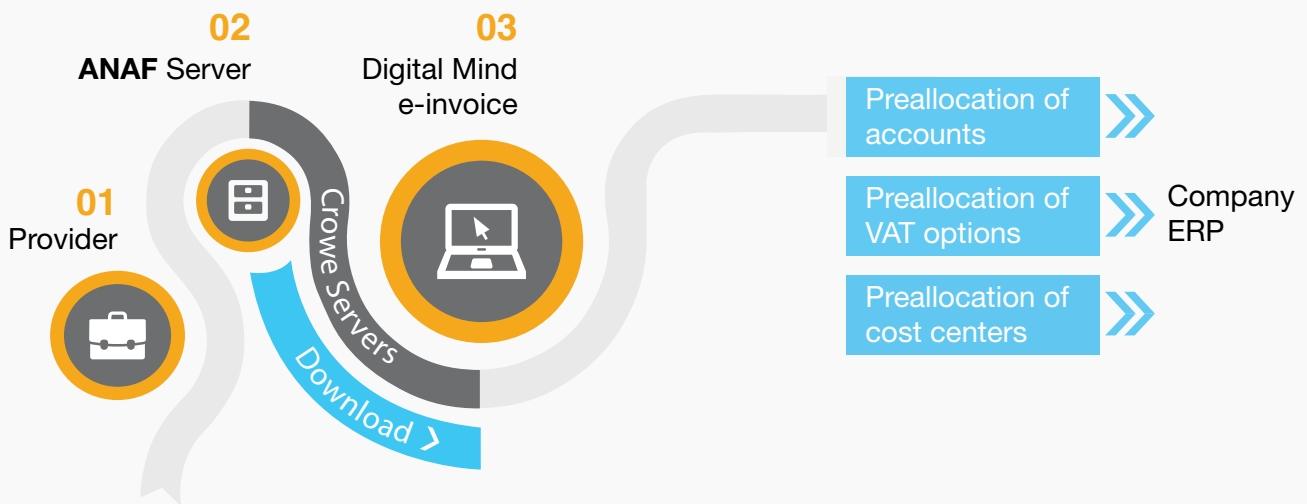
## Who does it apply to?

Starting from **January 1, 2024**, all taxable persons will apply it for all B2B transactions.

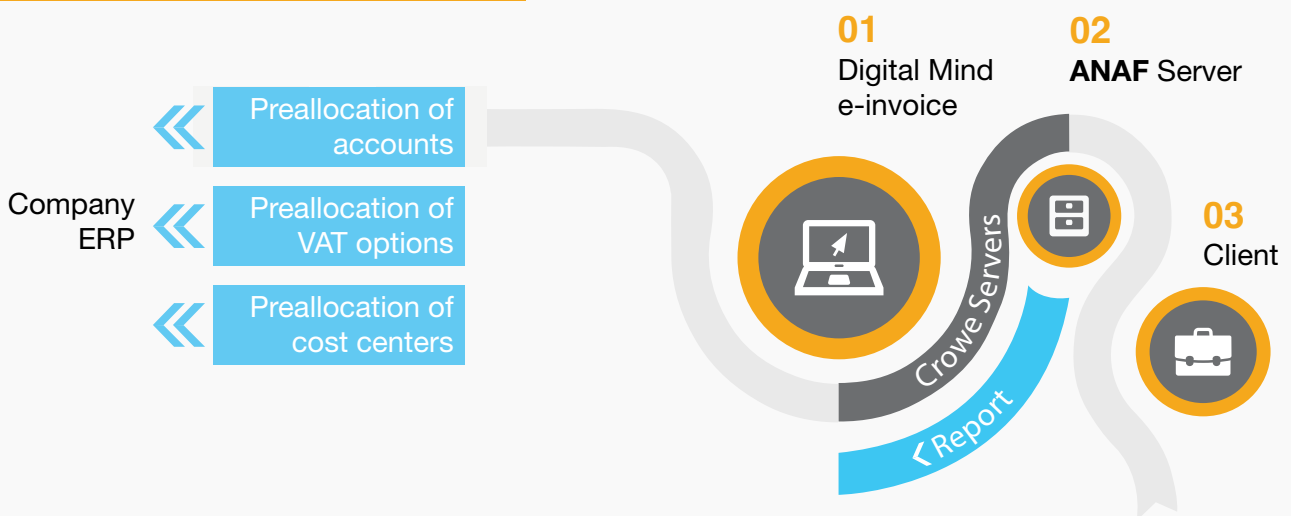


# What is the CROWE ROMANIA PROCESS?

## Purchase invoices



## Sales invoices





## Contact information

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## About us

Crowe Romania is one of Crowe Global's member, an international accounting, audit & advisory network, that works as support for all companies that take responsibility for cross-border commitments. Ranked as one of the top 10 specialty networks worldwide, with over 33.000 professionals grouped in 750 offices, Crowe Global provides in-depth know-how in over 130 countries around the globe.

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