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Romania

VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
Standard	0,19
Reduced	9%, 5%
Increased	n/a

General	A proper invoice must be issued within 15 working days after goods are supplied / service is rendered
Specifics	There are specifics when VAT is incurred as a result from an external audit. In this particular case, the corrected invoice has to contain the indication "due to a tax audit" and the applicable VAT is to be to be listed in a special row in the VAT return.
Language of the invoices	The invoice should be issued in Romanian if possible. It can also be issued in another language, but in case of a tax audit, a translation should ideally be available.
Invoices in foreign currency	If a non-Romanian company is registered for VAT purposes in Romania and has to issue an invoice including VAT, this invoice can be issued in EUR. However, the amounts in RON must be indicated in addition to the euro amount (compulsory VAT amounts in RON). The last exchange rate published by the National Bank of Romania (the Norms of the Fiscal Code define this exchange rate as the rate of the day previous to the day in which the VAT chargeability of the transaction occurs), or the last exchange rate published by the European Central Bank at the chargeability date is to be used.

Invoicing Requirements
Date of issue
Sequential invoice number
Name and address of supplier
EU-VAT-ID-No. of supplier
VAT number of supplier (if different from EU VAT-ID)
EU-VAT-ID-No. of supplier mandatory for intra-Community supplies, if case
EU-VAT-ID-No. of supplier mandatory for reverse charge supplies, if case
Name and address of customer
EU VAT-ID-No. of customer for intra-Community supplies
EU VAT-ID-No. of customer for reverse charge supplies
EU VAT-ID-No. of customer for domestic supplies
In case of a local VAT registration of a non-established customer, the indication of the local VAT-ID-No. of customer for domestic supplies is obilgatory
Date of supply of goods/services/payment if different from invoice date
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
VAT amount
VAT amount in RON compulsory
Amount or percentage of granted discounts
Indication that invoice relates to intra-Community supply
Reference to provision in local legislation in case of intra-Community supplies or alternatively reference to provision in EC-Direktive in case of intra-Community supplies
Indication that reverse charge applies
Indication that supply is VAT exempt
Reference to provision in local legislation in case of VAT exemption or alternatively reference to provision in EC-Direktive in case of VAT exemption

Remarks on invoices

intra-Community supplies	Livrare intracomunitara scutita, Art. 294 (2) Codul Fiscal VAT exempt with deduction right
Triangulation	Masuri de simplificare pentru operatiuni triunghiulare pentru care se aplica mecanismul taxarii inverse, Art. 150 (4) Codul Fiscal
Reverse Charge	Taxare inversa
Export of goods to non-EU countries	Export scutit de TVA- Art. 294 (1) (a) Codul Fiscal
Self-billing	Autofacturare

Invoices for small amounts	For invoices of up to 100 €, simplified requirements apply.
Invoicing Requirements	Name and address of supplier
	VAT number of supplier
	Nature of goods supplied/services rendered
	Taxable amout for the VAT
	VAT amount

Input VAT refund / deduction

Travel expenses for own staff

Accomodation (hotel)	Yes
Meals (for own staff) during a business trip	Yes, deductible up to certain limits
Transportation costs (bus, train)	Yes
Taxi	Yes
Rental car	Yes
Fuel costs for passenger cars (gas, diesel etc.)	Yes, deductible up to certain limits
Telecommunication	Yes

Other expenses

Entertainment expenses (for third parties e.g. customers)	Yes, deductible up to certain limits. Not deductible for tobacco and alcoholic drinks
Gifts (for third parties, e.g. customers etc.)	Yes: Up to RON 100 per gift (good). VAT for services (restaurant) deductible up to certain limits
Others	Each specific case should be analized