



SAF-T

From January 2025, non-resident taxpayers registered for VAT purposes in Romania will be obliged to submit SAF-T reports.

As compared to resident taxpayers, the reportable information focuses on sales/ purchase invoices, tax codes.

SAF-T data will be used by the tax authorities for reconciliation purposes and is considered one of the sources for the information for the pre-filled VAT returns (e-VAT).

Deadlines

- The SAF-T return is due by the last day of the month following the reporting period;
- Grace period – no fines if the returns for January – June 2025 will be submitted by 31 July 2025.
- **Fines:**
 - Up to 1,000 EUR for failure to submit;
 - Up to 300 EUR for incomplete/incorrect submission.

KPMG Assistance

- ✓ Identify sources of information for an automated reporting process;
- ✓ Improve reporting process in order to avoid double flows (one for VAT and one for SAF-T) as well as avoid differences between SAFT and VAT reporting.

Contact

Interested in more details?



Alin Negrescu
Partner, Taxation Services
vnegrescu@kpmg.com



Alexandru Comănescu
Director, Indirect Tax Services
acomanescu@kpmg.com



Diana Hadăr
Director, Indirect Tax Services
ddorca@kpmg.com