



IOTA

Intra-European Organisation
of Tax Administrations

Tax-relevant data reporting systems

Building a continuous transaction control stack
and what it taught us



National Agency for Fiscal Administration



Speakers

ROMANIA

National Agency for
Fiscal Administration

Magdalena Grădinaru

Director General · Information Management Unit

Alexandru Albert Fruth

Head of Service · Interoperability, Project Analysis and Evaluation



Five years, one stack, running at scale

2.66 billion

invoices received and delivered

≈ 93 per second, right now

950.2 m

invoices in 2026 so far

3.75 m

invoices on an average day

6.8 m

SAF-T returns filed since 2022

6.0 m

pre-filled VAT returns issued

Where Romania sits on the CTC map

CTC (Continuous Transaction Controls) — data reaches the administration as the transaction happens, not at period close.

Periodic reporting

Structured accounting data
at period close

SAF-T

the D406 return

Near real-time e-reporting

Transaction data
as it happens

eTransport

+ connected cash registers

Clearance e-invoicing

The invoice itself moves
through the platform

eFactura

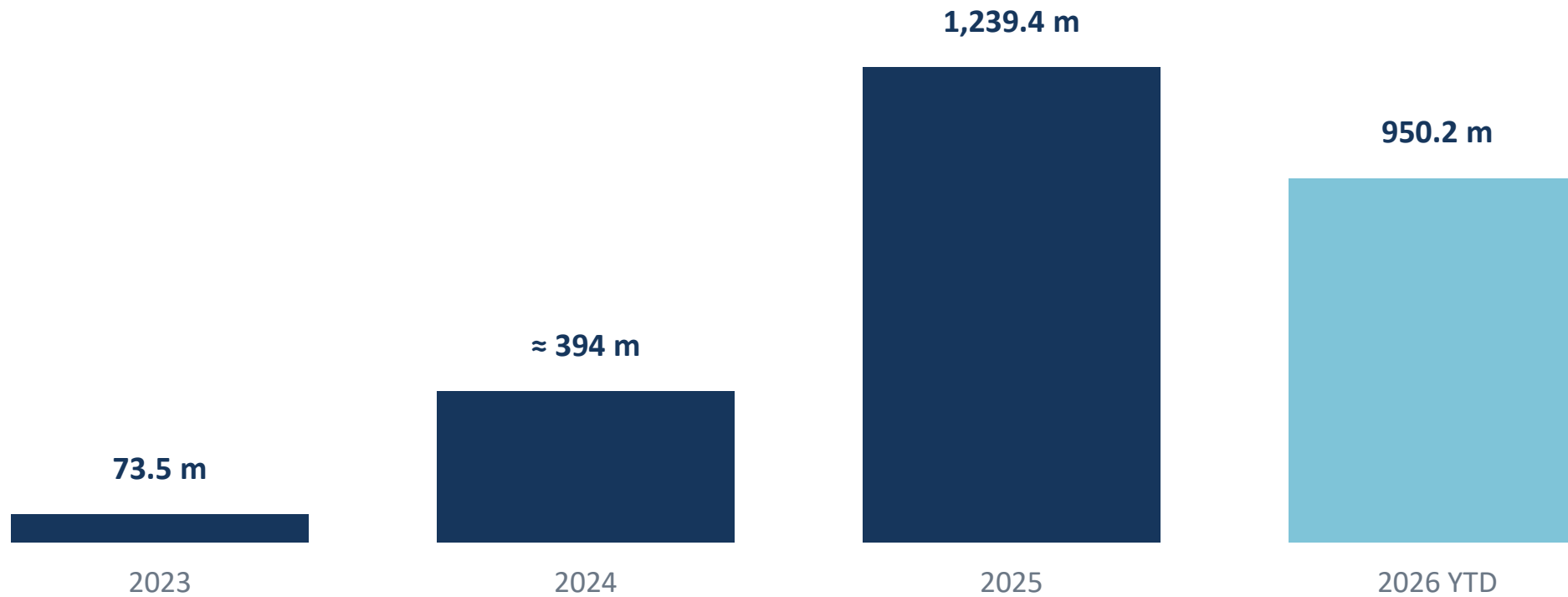
the national platform

Romania runs all three. The interesting part is not that we have them — it is how they depend on each other.

What we built, and when

2021–2022	Connected cash registers	633,274 devices by end-2022
Nov 2021	RO e-Factura	operational — B2G
Jan 2022	SAF-T / D406	large taxpayers
Jul 2022	RO e-Transport	high fiscal risk road transport
Jan 2023	SAF-T / D406	medium taxpayers
Jan / Jul 2024	RO e-Factura B2B	reporting, then invoicing
Jul 2024	RO e-TVA	pre-filled VAT return
Jan 2025	RO e-Factura B2C	+ SAF-T for small taxpayers

e-Factura: the shape of the curve



2025 alone accounted for 72% of everything the system had ever processed.

2024 is an estimate: cumulative to end-2024 minus volume accumulated in 2022–2023. 2026 year to date, to 22 Sep 2026.

Two systems, two clocks

SAF-T / D406

SAF-T

Depth, on a calendar period.

Structured accounting data.

What the books say at period close.

RO e-Factura

eFactura

The transaction, as it happens.

Near real-time.

What moved this morning.

They are not competing systems. They measure on different axes — and each one makes the other possible.

We phased by digital maturity, not by size

We didn't phase by size because big companies matter more. We phased by who already had digital tools in their reporting process.

Large taxpayers

Jan 2022

Already digital.
SAF-T was a format change.

Medium taxpayers

Jan 2023

Mostly digital.
Manageable step.

Small taxpayers

Jan 2025

Not yet digital.
Would have been a transformation.

The invoice mandate did the groundwork for the accounting mandate

e-Factura digitised the source document. Without that, extending SAF-T to small taxpayers would have been much harder — you would be asking businesses to produce structured accounting data from paper inputs.

First digitise the source document at scale.

Then ask the unprepared segments for structured reporting.

The calendar shows the dependency

	Large	Medium	Small
SAF-T / D406	1 Jan 2022	1 Jan 2023	1 Jan 2025
e-Factura B2B	mandatory reporting 1 Jan 2024 · mandatory invoicing 1 Jul 2024		

SAF-T reached small taxpayers a full year after e-Factura became mandatory.
By the time we asked them for structured accounting data, their source documents were already digital.

Our B2C visibility started at the till, not at the invoice

2021–2022

Connected cash registers

633,274 devices by 31 Dec 2022
National Recovery and Resilience Plan target: 600,000

Jan 2025

RO e-Factura B2C

Invoices issued to consumers

≈ 924,000

connected by 31 Dec 2025 · 54% above the 600,000 target

Two years before the B2C e-invoicing mandate, the registers were already sending us receipts.
e-Factura B2C added invoices on top of a channel that was already running.

The 2025 figure is derived: ANAF Performance Report 2025 states the percentage above target, not the count.

No overlap — and that is deliberate

Fiscal receipts that meet the conditions of a simplified invoice are explicitly excluded from RO e-Factura — in all three relationships.

art. 10 (1)

art. 10 (1')

art. 10¹ (2)

Emergency Ordinance 120/2021

**The invoice channel and the receipt channel do not overlap, and cannot double count.
That is a legal boundary, not a happy accident.**

Not a new reporting system — a consequence of the others

RO e-Factura

RO e-Sigiliu — customs smart seals

Connected cash registers

Other Ministry of Finance systems

RO e-Transport

RO e-SAF-T

Integrated customs system

Seven data sources feed the pre-filled VAT return.

We did not ask taxpayers for anything new — we gave back what we already had.

If you ask for everything, you show what you know

The pre-filled return states which data sources were used. Taxable persons may request, electronically, reports on the data and information from those sources.

Emergency Ordinance 70/2024, art. 2 (5)

20% + RON 5,000

cumulative significance threshold

20 days

taxpayer must respond to a compliance notice

263,295

notices issued in 2025

Threshold raised from RON 1,000 by Emergency Ordinance 87/2024. Notice count: ANAF Performance Report 2025.

What we resolved along the way

Duplicate invoices

WE SAW

In the first weeks of the B2B mandate, duplicates were entering the system.

WE DID

Blocked from 16 January 2024. The free filing app corrected from user feedback, and a direct channel opened with software vendors.

Resolved in two weeks.

Time to adapt

WE SAW

Taxpayers needed more time than the mandate allowed.

WE DID

Five months with no penalties, to 31 May 2024. Then sanctions phased in, graduated by taxpayer size.

Normal regime since mid-2024.

The consumer's identifier

WE SAW

Consumers would not give a personal ID number for an invoice — and the law does not oblige them to.

WE DID

Thirteen zeros are used in place of the identifier when none is provided.

The B2C mandate does not depend on consumer consent.

Where we stand against the six building blocks

Data management and standards Strong	Tax rule management and application Strong	Digital identity Solid
Governance frameworks Solid	Taxpayer touchpoints Under construction	New skill sets Acknowledged gap

■ THE DISTANCE STILL TO COVER

Everything we built is reporting to the administration.

Tax Administration 3.0 is taxation embedded in the taxpayer's own systems.

We have the data foundation. We do not yet have the embedding.

The pre-filled VAT return is the one piece already 3.0 in spirit — it moves the effort from the taxpayer to us.

Running the check on the taxpayer's own machine

Two free applications, in testing with taxpayers from September to November 2026.

Check the SAF-T return

Is D406 correct and complete
before it is filed?

Build the VAT return from it

A VAT-return-shaped form,
populated from the SAF-T data.

**The checks run on the taxpayer's own computer. At this stage, nothing is sent to us.
That is the direction of travel — the check moves to where the data already is.**

870,000 companies file SAF-T · 580,000 of them (67%) also file a VAT return

What would you do differently, knowing what we now know?

Thank you — questions welcome.

