

# Amendments regarding legislation on cash registers

7 January 2015

## In brief

Government Emergency Ordinance no. 91/2014 amending and supplementing Government Emergency Ordinance no. 28/1999 on the obligation of economic operators to use electronic tax cash registers has been published.

## In detail

- New exceptions from the obligation of economic operators to use electronic tax cash registers have been introduced. These exceptions include cash & carry commerce carried out by retailers selling goods through self-service to individuals registered in their database and activities that allow payment through automatic machines (e.g. gambling, car parking services).
- For certain activities exempted from the obligation to use electronic tax cash registers a specific provision has been introduced requiring economic operators to issue receipts upon collecting in cash the value of the goods delivered or services provided.
- The issuance of receipts throughout the inactivity period of electronic tax cash registers is now mandatory for all operations recorded in the special register. The obligation to keep the special register does not apply to economic operators performing taxi transportation services.
- Users of electronic tax cash registers are forbidden from handing over to customers documents attesting to payment for goods / services acquired other than the tax receipt, except where these operations are included in the special register until the re-commissioning of the respective cash registers.
- Other systems with the functions of cash registers allowing printing, storage and electronic issuance of tax receipts, daily close tax reports, electronic journals, synthesis reports and tax memory reports are included in the electronic tax cash registers category.
- Electronic tax cash registers with electronic journals will gradually replace electronic tax cash registers with journals on hardcopy, with their use becoming mandatory as of:
  - 1 April 2016 for large taxpayers;
  - 1 July 2016 for medium taxpayers;
  - 1 November 2016 for small taxpayers.
- Economic operators have to retain archives of electronic journals issued by the new cash registers for a period of five years from the end of the financial year during which they are created.
- Tax receipts issued by electronic tax cash registers with electronic journals will contain new elements such as the measurement unit and the beneficiary VAT registration number, upon its request.

- The National Agency for Tax Administration (“ANAF”) will prepare a national register in electronic format for the recording, supervision and monitoring of electronic tax cash register activities.
  - Economic operators are obliged to ensure remote connections for electronic tax cash registers in order to deliver fiscal data to ANAF. Methodological norms regarding the procedure for remote connection to ANAF systems are to be issued by 1 February 2017.
  - The technical approval of electronic tax cash registers with electronic journals is to be performed by a public institution / public law institution, established by Order of the Information Society Ministry.
  - Distributors of the new electronic tax cash registers with electronic journals are obliged to make available to ANAF software for electronic reading of the fiscal memory, software for reading and verifying the electronic journal and instruction manuals.
  - The period for which authorised distributors of electronic tax cash registers are responsible for their devices is set at five years, even if the sales activity has ceased or the distribution right cancelled. Distributors were previously held responsible for an indefinite period of time.
  - New obligations have been introduced for electronic tax cash register users, including ensuring the functioning within legal technical parameters, allowing technical interventions only by authorised individuals and immediately notifying the distributors of any identified cash register malfunctions.
  - New contraventions have been introduced for both users and distributors of electronic tax cash registers. Accordingly, for violating such obligations new contraventions were introduced.
- The methodological norms for applying Government Emergency Ordinance no. 28/1999 will be amended within 240 days of the Ordinance’s amendment.

*[Source: Official Gazette of Romania, no. 966, 30 December 2014]*

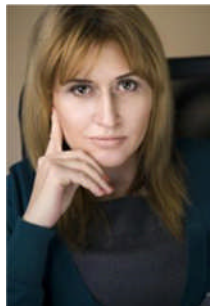
### ***The takeaway***

- Electronic tax cash registers with hardcopy journals will gradually be replaced by electronic tax cash registers with electronic journals. The deadline for their exclusive use is 1 April 2016 for large taxpayers.
- Users of electronic tax cash registers with electronic journals are required to ensure remote connections, with a view to providing fiscal data to the tax administration.
- New exemptions have been introduced regarding the obligation to use electronic tax cash registers (e.g. cash & carry commerce carried out by retailers selling goods through self-service to individuals registered in the seller’s database).
- New obligations have been introduced for electronic tax cash register users. The related contraventions for failing to fulfill such obligations are also stipulated.

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## ***Let's talk***

For a deeper discussion of how this issue might affect your business, please contact:



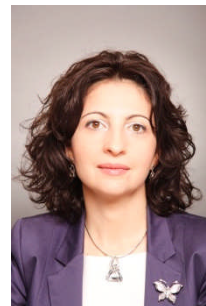
Mihaela Mitroi, *Partner*  
[mihaela.mitroi@ro.pwc.com](mailto:mihaela.mitroi@ro.pwc.com)



Ionut Simion, *Partner*  
[ionut.simion@ro.pwc.com](mailto:ionut.simion@ro.pwc.com)



Daniel Anghel, *Partner*  
[daniel.anghel@ro.pwc.com](mailto:daniel.anghel@ro.pwc.com)



Diana Coroaba, *Partner*  
[diana.coroaba@ro.pwc.com](mailto:diana.coroaba@ro.pwc.com)

### ***PwC Romania***

*Lakeview Building*  
*301-311 Barbu Văcărescu Street*  
*Sector 2, Bucharest*  
*Tel.: + 40 21 225 3000*  
*Fax: + 40 21 225 3600*