

# ***Approval of Regulation on creation and circulation of electronic tax invoices***

*6 May 2014*

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## ***In brief***

The State Principal Fiscal Inspectorate (SPFI) has issued a new order approving the Regulation on the issuing and circulating of electronic tax invoices.

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## ***In detail***

The new Regulation instructs on the issuing, sending and receiving of electronic invoices and electronic tax invoices by using the new e-invoicing platform “e-Factura” ([https://servicii.fisc.md/e\\_factura\\_registration.aspx](https://servicii.fisc.md/e_factura_registration.aspx)). Only the taxpayers that become users of electronic tax services and have the authentication digital / electronic signatures may opt for using the “e-Factura” system.

Taxpayers will be entered in a special register for electronic invoices / tax invoices issuers and will comply with the following requirements:

- they will use a single form of the document (soft copy generated by “e-Factura” or hard copy) for the same invoice / tax invoice;
- if only the seller is registered in the system, the invoice / tax invoice will be electronically generated and signed by the seller and sent to other parties as a hard copy, with the hard copy treated as the original one;
- the seller is not required to register the tax invoices generated by “e-Factura” in the General Electronic Register of VAT invoices.

Still, for purposes of shipping goods without transfer of ownership, the use of the hard copy tax invoice along with the soft copy is mandatory.

Serial numbers of invoices / tax invoices will be generated automatically by the system after the input by the Seller of the authentication digital / electronic signatures.

Fiscal invoices generated via “e-Factura” will be registered in the purchase and sale registers and in the Appendices to the VAT return. The e-invoicing system allows the annulment of invoices / tax invoices before the buyer signs them.

*[Source: Order no. 562 dated 4 April 2014 approving the Regulation on the automated information system for the issuing and circulating of electronic invoices and electronic invoices „e-Factura”, Monitorul Oficial no. 99-102 (4738-4741) dated 25 April 2014]*

## ***The takeaway***

The new Regulation, in force as of its publication, instructs on the issuing and circulating of invoices / tax invoices via the “e-Factura” system. The aim of the e-invoicing platform is to enhance the efficiency of economic transactions documented with this type of invoices.

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***Let's talk***

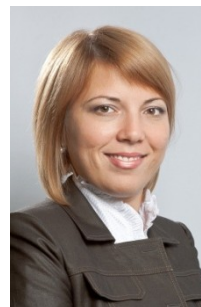
For a deeper discussion of how this new legislation might affect your business, please contact:



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