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Given that the companies do not appear in the tax authorities evidence with the submitted SAF-T reports, by these notifications, the tax authorities kindly request the companies to take the necessary steps in order to submit the SAF-T reports.

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Such notifications were received both by companies that have not yet submitted SAF-T reports (although the legal deadline has passed) but also by companies that have submitted SAF-T reports within the deadline.

We remind you that SAF-T reporting is mandatory for large taxpayers as follows:

- Old large taxpayers (kept in the list of large taxpayers as of 1 January 2022) starting with January 2022
- New large taxpayers (newly introduced in the list of large taxpayers as of 1 January 2022) starting from July 2022

We recommend companies that have not started yet SAF-T reporting and are still in the implementation process to prioritize the preparation of the reports so that they are submitted as soon as possible. In these cases, we also recommend companies communicate to the tax authorities through the SPV, as response to the notification received, that they are in the process of implementing the technical reporting solution and that they will submit the SAF-T reports as soon as possible.

For companies that have received such notifications, although the SAF-T reports were submitted, we recommend that they respond to the notifications received through SPV by informing the tax authorities that the reporting obligations have been fulfilled.

[For more information, please contact us](#)



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