

THE POSSIBLE OUTCOMES OF E-INVOICING ON TAX COLLECTION AND IMPACT ON FUTURE OF ROMANIAN TAX SYSTEM

Fuad Bahramov*

University of Oradea, Oradea, Romania

Abstract

The research investigates the potential outcomes of e-invoicing on tax collection and its implications for the future of the Romanian tax system. Employing a comprehensive approach, the study combines theoretical frameworks with a comparative analysis of countries that have already applied e-invoice. Initially, it reviews significant research in the field, utilizing bibliometric analysis to identify key contributions. The bibliometric analysis was implemented based on the Web of Science database. Subsequently, it examines the evolution of e-invoicing globally, comparing tax revenues before and after its implementation in various countries to discern its impact. In this regard, the statistical data was extracted from The World Bank and Eurostat databases. Additionally, it provides an overview of electronic invoicing specifically within the context of Romania. The methodology involves a comparative analysis of tax revenue data and the progression of e-invoicing adoption which was represented according to data from the Romanian Ministry of Public Finance. This study aims to assess whether e-invoicing has a positive or negative effect on tax collection and to offer insights into its potential implications for the Romanian tax system.

Keywords

e-invoicing, tax collection, tax system, comparative analysis, policy implications.

JEL Classification

H20, H26.

* Corresponding address: **Fuad Bahramov** – fuad.behremov.96@gmail.com