

Conclusions

It was hard to collect data about the SAF-T appliance in different countries, even in Portugal which was the first one implementing it. The benefits could be seen in accordance with the authorities and their further behaviour in the communication with the taxpayers.

When it comes to Romania, the constant delay of the implementation of SAF-T in previous years can sustain the results obtained in Chapter 6.1. Authorities might not be prepared for what is coming and maybe for the moment, in the first quarter of the implementation, the businesses will observe the slowness of the activities because as concluded before, accountants don't know yet what they have to do, when they have to do, why and how. Romania doesn't lack the technological mindset of the young generations of accountants, but it lacks the technological mindset of the authorities. In order to be in "trend" with other big countries in Europe, we should also understand the importance of the technological base that lays at the bottom of the whole system.

On the other hand, when it comes to e-Invoicing, businesses and accountants saw them before, interacted with invoices in a PDF format. The new approach will not be such a surprise as SAF-T. In this regard, they consider they are more prepared for the e-Invoice than the SAF-T.

Benefits of both of the mechanisms were discussed in the paper, some of them could be directly seen in the performance of companies or of the countries, in the reduction of the VAT gap, the relation with foreign business partners, the efficient cost and human resource allocation and many more.

In 2020, as well as 2021, I expect a growth of the whole digitalized system, because of the pandemic, the social distancing restrictions that do not permit large queues or crowded workplaces.

I would further like to approach the discussion next year for my dissertation thesis, having more data, with SAF-T implemented in Romania and some more time spent with the pandemic.

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