

TAX NEWSLETTER

1/2025

Adopted Documents

Order no. 151/2025 of the Deputy Prime Minister, Minister of Finance, published in the Official Gazette no. 113/07.02.2025, regarding the consumer price index used for updating advance payments for annual profit tax

Order no. 161/2025 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 109/06.02.2025, regarding the amendment of the Order of the President of the National Agency for Fiscal Administration no. 114/2019 for the approval of the Procedure for the registration of lease contracts, as well as the model and content of the form "Application for registration of lease contracts"

Order no. 121/2025 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 104/04.02.2025, for amending and supplementing the Methodology for distributing the amounts paid by individual taxpayers in the single account and for extinguishing tax obligations, approved by Order of the President of the National Tax Administration Agency no. 2.937/2018

Government Ordinance no. 3/2025, published in the Official Gazette no. 92/31.01.2025, for amending and supplementing art. 462 of Law no. 227/2015 on the Fiscal Code

Order 103/2025 of the President of the National Tax Administration Agency, published in the Official Gazette no. 68/28.01.2025, for the approval of the Procedure regarding the establishment of the amount representing up to 3.5% of the income tax for the support of non-profit entities that are established and operate under the conditions of the law and of religious units, as well as for the granting of private scholarships, according to the law, as well as the model and content of some forms

Order no. 109/2025 of the Deputy Prime Minister, Minister of Finance, published in the Official Gazette no. 66/27.01.2025, regarding the amendment and completion of the Order of the Minister of Finance no. 10/2024 for the establishment of the assets included in indicators I and A provided for in art. 181 para. (3) and art. 18.3 para. (2) of Law no. 227/2015 on the Fiscal Code

Order no. 102/2025 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 65/27.01.2025, on the amendment of the Order of the President of the National Agency for Fiscal Administration no. 179/2022 for the approval of the model and content of forms 205 "Informative declaration regarding the tax withheld at source and investment

gains/losses, per income beneficiaries" and 207 "Informative declaration regarding the tax withheld at source/tax borne by the income payer/exempt income, per non-resident income beneficiaries"

Order 114/2025 of the Deputy Prime Minister, Minister of Finance, published in the Official Gazette no. 65/27.01.2025, on the amendment and completion of the Order of the Minister of Finance no. 3.044/2024 for the approval of the VAT refund procedure for purchases of goods or services made by non-profit entities and companies wholly owned by non-profit entities, for which the tax exemption applies according to art. 294 para. (5) let. a)-b1) of Law no. 227/2015 on the Fiscal Code

Order no. 7158/2025 of the President of the National Fiscal Administration Agency and of the President of the Financial Supervisory Authority, published in the Official Gazette no. 35/16.01.2025, regarding the reporting of information according to art. 612 of Law no. 207/2015 on the Fiscal Procedure Code

Government Emergency Ordinance no. 156/2024, published in the Official Gazette no. 1334/31.12.2024, regarding some fiscal budgetary measures in the field of public expenditures for the substantiation of the general consolidated budget for 2025, for the amendment and completion of some normative acts, as well as for the extension of some deadlines

Government Decision no. 1.709/2024, published in the Official Gazette no. 1333/31.12.2024, for the amendment and completion of Government Decision no. 1.074/2021 regarding the establishment of the guarantee-return system for non-reusable primary packaging

Order no. 7.015/2024 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 1327/31.12.2024, for the approval of the model, content, method of submission and management of form 212 "Single declaration on income tax and social contributions due by individuals

Order no. 2.938/C/2024 of the Minister of Justice, published in the Official Gazette no. 1323/30.12.2024, on the measures and procedures for the implementation of the Classification of Activities in the National Economy - CAEN Rev. 3, with regard to natural and legal persons subject to registration in the trade register, and for the amendment of annexes no. 2a and 2b to the Order of the Minister of Justice no. 5.307/C/2022 for the approval of the format of the standard form of the constitutive act, the format of the registration application, the format, security elements and structure of the registration certificate, in paper and electronic form, the model of the standard declaration on one's own responsibility regarding the fulfillment of the conditions for the operation/performance of the activity, the model of the certificate of the ascertaining tax office regarding the registration of the self-declaration regarding the fulfillment of the conditions for the operation/performance of the activity and the structure of the unique identifier at European level

— EUID

Law no. 317/2024, published in the Official Gazette no. 1308/23.12.2024, for the amendment and completion of the Government Emergency Ordinance no. 28/1999 regarding the obligation of economic operators to use electronic fiscal cash registers, as well as for the amendment of art. 319 of Law no. 227/2015 regarding the Fiscal Code

Order no. 6.670/2024 of the Minister of Finance, published in the Official Gazette no. 1303/22.12.2024, on the regulation of some accounting aspects

Legislative Projects

Ministry of Public Finance

Draft Order on the regulation of some accounting reporting aspects – published on 03.02.2025

Draft Law for the approval of the ceilings of some indicators specified in the fiscal-budgetary framework for 2025 – published on 30.01.2025

National Agency for Fiscal Administration

Joint draft order of the President of the National Agency for Fiscal Administration, the President of the National Public Pension Fund, the President of the National Health Insurance Fund and the President of the National Employment Agency for the approval of the model, content, method of submission and management of the "Declaration regarding the obligations to pay social contributions, income tax and personal records" insured" – published on 07.02.2025

Draft order of the President of ANAF on supplementing the Order of the President of the National Agency for Fiscal Administration no. 3775/2015 for the approval of special competencies of the central fiscal body, as well as on amending and supplementing the Order of the President of the National Agency for Fiscal Administration no. 1699/2021 for the approval of the tax registration forms of taxpayers and the types of tax obligations that form the tax vector – published on 05.02.2025

Draft order on establishing the criteria for assessing tax risk in order to determine economic operators that present a high tax risk, provided for in art. 375 para. (1[^]1) and in art. 435 para. (3[^]1) of Law no. 227/2015 on the Fiscal Code – published on 03.02.2025

The content of this newsletter do not represent specialized consultancy, but general information. For additional details, please contact us.

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