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TAX NEWS

14/2025

ANAF Order No. 1929/2025 amending the Order of the President of the National Agency for Fiscal Administration No. 7.015/2024 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"

In force from July 31st , 2025

- Form 212 "Single declaration on income tax and social contributions due by individuals", is amended and replaced with the form provided in the annex which is an integral part of this order.
- Form 212 is used by individuals to declare income tax and social contributions due for the year 2024, as well as to declare social health insurance contributions due by individuals who opt for payment of the contribution during the year 2025, starting with the date of entry into force of this order.
- Forms 212 submitted to the competent central fiscal body until the date of entry into force of this order, through which taxpayers declared income tax and social contributions due for the year 2024, as well as the social health insurance contribution due if they opted for payment of the contribution during the year 2025, remain valid.
- Taxpayers who have submitted the single declaration regarding income tax and social contributions due by individuals until the entry into force of this order, who are subject to declaration obligations in accordance with the provisions of art. 180 para. (1) and/or art. 1821 of the Fiscal Code, submit form 212 in which they check the box "Corrective declaration

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regarding Chapter II" in chapter II "Data regarding the social health insurance contribution due by individuals who opt for the payment of the contribution for the year 2025".

Note: The content of this newsletter does not represent specialized consultancy but is provided for general informational purposes. For further details, please contact us.

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