

TAX NEWSLETTER

4/2025

Adopted documents

Order no. 2.351/2025 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 942/13.10.2025, regarding the amendment of the annex to the Order of the President of the National Agency for Fiscal Administration no. 3.775/2024 for the approval of the model and content of the form "Pre-filled RO e-VAT Return"

Government Emergency Ordinance no. 54/2025 published in the Official Gazette no. 936/09.10.2025, for the regulation of certain fiscal-budgetary measures

Order no. 2.143/2025 of the Minister of Labour, Family, Youth and Social Solidarity, published in the Official Gazette no. 935/09.10.2025, amending the annex to the Order of the Minister of Labour, Family, Youth and Social Solidarity no. 1.107/2025 for the approval of the Access Procedure for completing, transmitting and querying data in/from the General Register of Employees — REGES-ONLINE

Order no. 723/2025 of the President of the National Authority for the Protection of the Rights of Persons with Disabilities, published in the Official Gazette no. 929/08.10.2025, regarding the approval of the Methodology for granting e-vouchers for the acquisition of assistive and access technologies by persons with disabilities

Order no. 2.270/2025 of the President of the National Agency for Fiscal Administration published in the Official Gazette no. 921/07.10.2025, regarding the repeal of the Order of the President of the National Agency for Fiscal Administration no. 1.196/2016 for the approval of the Technical Norms for the use and completion of the re-export notification

Order no. 2.269/2025 of the President of the National Agency for Fiscal Administration published in the Official Gazette no. 921/07.10.2025, regarding the repeal of the Order of the President of the National Agency for Fiscal Administration no. 2.670/2017 for the approval of the Technical Norms regarding the authorization for the postponement of the payment of import taxes due in connection with two or more customs operations

Order no. 2.202/2025 of the President of the National Agency for Fiscal Administration published in the Official Gazette no. 918/06.10.2025, regarding the amendment of the Order of the President of the National Agency for Fiscal Administration no. 3.077/2017 for the approval of the standard form

"Minutes of finding and sanctioning contraventions" used by the staff in the tax intelligence activity, empowered by the National Agency for Fiscal Administration

Government Emergency Ordinance no. 53/2025 published in the Official Gazette no. 908/02.10.2025, regarding the manufacture, packaging, labeling, repackaging, storage, marketing, import, export, use and provision of services with plant protection products on the territory of Romania

Order no. 1.574/3.246/2025 of the Minister of Finance and of the Minister of Culture published in the Official Gazette no. 900/01.10.2025, regarding the establishment of the value of the indexed amount to be granted in the form of cultural vouchers for the second semester of 2025

Order no. 1.602/2.007/2025 of the Minister of Finance and of the Minister of Labour, Family, Youth and Social Solidarity, published in the Official Gazette no. 899/01.10.2025, regarding the establishment of the value of the indexed monthly amount to be granted in the form of nursery vouchers for the second semester of 2025

Order no. 2.229/2025 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 895/30.09.2025, for the approval of the Procedure regarding the notification of the competent tax authorities if the invoices for the supplies of goods/services for which the payment is made at the time of delivery/provision have not been transmitted through the RO e-Invoice system within the term provided for in art. 10 para. (7) of the Government Emergency Ordinance no. 120/2021 on the administration, operation and implementation of the national system on electronic invoicing RO e-Invoice and electronic invoicing in Romania, as well as for the completion of Government Ordinance no. 78/2000 regarding the homologation, issuance of the vehicle identity card and certification of the authenticity of road vehicles for the purpose of placing on the market, making available on the market, registration or registration in Romania, as well as market surveillance for them, as well as the measures to be taken by them

Order no. 1.515/313/2025 of the Minister of Finance and the Minister of Agriculture and Rural Development, published in the Official Gazette no. 869/23.09.2025, amending the Order of the Minister of Finance and the Minister of Agriculture and Rural Development no. 4.634/397/2022 on the application of the reduced VAT rate of 9% for the supply of fertilizers and pesticides of the type normally used in agricultural production, seeds and other agricultural products intended for sowing or planting, as well as for the provision of services of the type normally used in agricultural production

Order no. 2.194/2025 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 852/17.09.2025, for amending the Order of the President of the National Agency for Fiscal Administration no. 3.769/2015 regarding the declaration of deliveries/services and acquisitions made on the national territory by persons registered for VAT purposes and for the

approval of the model and content of the informative statement regarding the deliveries/services and acquisitions made on national territory by persons registered for VAT purposes

Order no. 2.149/2025 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 839/11.09.2025, regarding the amendment and completion of the annex to the Order of the President of the National Agency for Fiscal Administration no. 2.080/2023 for the approval of the Procedure regarding the organization of the Register of Housing Acquisitions with a reduced VAT rate

Order no. 1.480/2025 of the Minister of Finance, published in the Official Gazette no. 832/09.09.2025, regarding the approval of the VAT refund procedure for the operations provided for in art. 294 para. (5) letters a)-b1) of Law no. 227/2015 on the Fiscal Code, in force until August 1, 2025, whose taxable event occurred before August 1, 2025

Order no. 2.131/2025 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 826/08.09.2025, for the approval of the model and content of the form (300) "Value Added Tax Return"

Order no. 2.619/2025 of the President of the Romanian Customs Authority, published in the Official Gazette no. 814/03.09.2025, for the approval of the Technical Norms regarding the authorization for deferral of the payment of customs duties to be paid, insofar as the permission is not granted in connection with a single operation

Order no. 2.618/2025 of the President of the Romanian Customs Authority, published in the Official Gazette no. 814/03.09.2025, for the approval of the Norms regarding the authorization and use of the special mechanism for declaring and paying import VAT, the model and content of the special VAT declaration

Government Ordinance no. 22/2025 published in the Official Gazette no. 806/29.08.2025, for amending and supplementing Law no. 227/2015 on the Fiscal Code

Government Ordinance no. 21/2025 published in the Official Gazette no. 805/29.08.2025, for amending and supplementing Law no. 431/2023 on ensuring a global minimum level of taxation of multinational enterprise groups and large national groups

Order no. 1.225/2025 of the Minister of Finance published in the Official Gazette no. 738/07.08.2025, regarding the amendment and completion of the Order of the Minister of Public Finance no. 517/2016 for the approval of procedures related to some modules that are part of the operating procedure of the national reporting system — Forexebug

Order no. 1.194/2025 of the Minister of Finance published in the Official Gazette no. 730/05.08.2025, for the approval of the Accounting Reporting System as of June 30, 2025 of economic operators

Legislative Projects

National Agency for Fiscal Administration

Draft Order for amending and supplementing the Order of the President of ANAF and of the Minister of Justice no. 2509/5672/C/ 2022 for the approval of the model and content of the "Tax Registration Application" form and the instructions for filling in the "Tax Registration Application" form – published on 09.10.2025

The aspects mentioned in this newsletter do not represent specialized advice, but general information. For further details, please contact us.

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