

## TAX NEWSLETTER

1/2026

### Acts adopted

**Order no. 138/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 92/05.02.2026**, amending the Order of the President of the National Agency for Fiscal Administration no. 470/2021 for the approval of the model and content of form 204 "Annual income statement for associations without legal personality and entities subject to the tax transparency regime

**Order no. 164/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 91/04.02.2026**, amending the Order of the President of the National Agency for Fiscal Administration no. 1.644/2022 regarding the declaration of cash on delivery services performed by postal service providers on the national territory and for the approval of the model, content and submission methods for the informative declaration on postal items cash on delivery carried out by postal service providers on the national territory

**Order no. 143/2026 of the President of the National Agency for Fiscal Administration published in the Official Gazette no. 89/04.02.2026**, regarding the repeal of the Order of the President of the National Agency for Fiscal Administration no. 1.887/2016 for the approval of the Norms on the use of simplified customs declarations and registration in the declarant's records

**Government Decision no. 39/2026, published in the Official Gazette no. 82/02.02.2026**, amending Title VIII "Excise duties and other special taxes" of the Methodological Norms for the application of Law no. 227/2015 on the Fiscal Code, approved by Government Decision no. 1/2016

**Government Ordinance no. 6/2026, published in the Official Gazette no. 77/30.01.2026**, for the completion of Law no. 207/2015 on the Fiscal Procedure Code, as well as some fiscal-budgetary measures

**Government Ordinance no. 1/2026, published in the Official Gazette no. 75/30.01.2026**, amending and supplementing Law no. 207/2015 on the Fiscal Procedure Code

**Order no. 91/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 69/29.01.2026**, for the amendment of Annex no. 1 to the Order of the President of the National Agency for Fiscal Administration no. 675/2018 on the approval of the indirect methods of determining income and the procedure for their application

**Order no. 90/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 69/29.01.2026**, regarding the repeal of the Order of the President of the National Agency for Fiscal Administration no. 1.486/2016 for the approval of the Technical Norms regarding the granting of the status of authorized economic operator

**Order no. 106/2026 of the President of the Romanian Customs Authority, published in the Official Gazette no. 68/29.01.2026**, for the approval of the Methodological Norms regarding the performance of the post-customs audit

**Order no. 70/2026, published in the Official Gazette no. 61/26.01.2026**, for the completion of Annex no. 1 to the Order of the President of the National Health Insurance House no. 141/2017 on the approval of the specific forms for verifying compliance with the eligibility criteria related to the therapeutic protocols for medicinal products marked with (\*\*) $1$ , (\*\*) $1\Omega$  and (\*\*) $1\beta$  in the List of international non-proprietary names corresponding to the medicinal products from which the insured persons benefit, with or without personal contribution, based on medical prescription, in the social health insurance system, as well as the international non-proprietary names corresponding to the medicines that are granted within the national health programs, approved by Government Decision no. 720/2008, as subsequently amended and supplemented, and the methodology for submitting them to the health insurance IT platform

**Order no. 57/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 55/23.01.2026**, regarding the amendment and completion of the Order of the President of the National Agency for Fiscal Administration no. 587/2016 for the approval of the model and content of the forms used for declaring taxes and fees with self-taxation or withholding tax regime

**Order no. 16/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 46/21.01.2026**, for amending Annex no. 1 to the Order of the President of the National Agency for Fiscal Administration no. 1.722/2021 regarding tax verification cards

**Order no. 47/2026 of the Minister of Finance, published in the Official Gazette no. 45/21.01.2026**, amending and supplementing the Order of the Minister of Finance no. 699/2024 on the transmission of quarterly and annual financial statements, as well as centralized monthly financial reports prepared by public institutions starting with 2024 and for amending and supplementing certain orders of the Minister of Public Finance in the field of accounting of public institutions

**Order no. 59/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 42/20.01.2026**, regarding the amendment and completion of the Order of the President of the National Agency for Fiscal Administration no. 3.789/2024 for the approval of the

Procedure regarding the organization and registration in the RO e-Invoice Register mandatory, as well as the model, content and instructions for filling in the form (082) "Application for registration in the RO e-Invoice Register mandatory"

**Order no. 2.036/2025/2026 of the Minister of Finance, published in the Official Gazette no. 41/20.01.2026**, regarding the main aspects related to the preparation and submission of the annual financial statements and annual accounting reports of the economic operators to the National Agency for Fiscal Administration

**Order no. 3.502/2025/2026 of the President of the Romanian Customs Authority, published in the Official Gazette no. 39/20.01.2026**, for the approval of the Technical Norms for the use of the transit regime under the cover of TIR carnets

**Order no. 28/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 38/20.01.2026**, regarding the repeal of the Order of the President of the National Agency for Fiscal Administration no. 2.671/2017 for the approval of the Technical Norms regarding the authorization for the use of the global guarantee in connection with two or more operations, declarations or customs procedures, with the exception of the Union/Common Transit Regime

**Order no. 5/2026 of the Minister of Finance, published in the Official Gazette no. 37/19.01.2026**, on the completion of the Order of the Deputy Prime Minister, Minister of Finance, no. 540/2025 for the approval of the Procedure for granting the bonus of 3% of the annual corporate income tax and the micro-enterprise income tax for the fiscal year 2024/amended fiscal year starting in 2024

**Order no. 29/2026 of the President of the Romanian Customs Authority, published in the Official Gazette no. 29/16.01.2026**, regarding the amendment and completion of the annex to the Order of the President of the Romanian Customs Authority no. 3.861/2023 for the approval of the Technical Norms regarding the authorization of the issuance of isolated guarantee securities, the use of the global guarantee and the guarantee exemption within the Union/Common transit regime

**Order no. 2.735/2025/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 17/14.01.2026**, for the approval of the Procedure regarding the ex officio establishment of the social security contribution and the health insurance contribution due by individuals, as well as the model and content of some forms

**Order no. 15/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 17/14.01.2026**, amending and supplementing the Order of the President of the National Agency for Fiscal Administration no. 1.699/2021 for the approval of the tax registration forms of taxpayers and the types of tax obligations that form the fiscal vector

**Order no. 3.505/2025/2026 of the President of the Romanian Customs Authority, published in the Official Gazette no. 6/08.01.2026**, for the approval of the Methodological Norms regarding the granting of the status of authorized economic operator.

**Law no. 3/2026, published in the Official Gazette no. 3/05.01.2026**, regarding the approval of the Government Emergency Ordinance no. 109/2024 for establishing measures in the field of registration in the trade register

**Order no. 2.719/2025/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 1/05.01.2026**, for the approval of the Procedure for pre-filing, verification and transmission of form 212 "Single declaration on income tax and social contributions due by individuals"

**Order no. 1.960/2026 of the Minister of Finance, published in the Official Gazette no. 1215/30.12.2025**, for the amendment of the Order of the Minister of Public Finance no. 925/2017 regarding the approval of the Nomenclature of independent activities for which the net income can be determined based on the annual income norms, activities carried out by taxpayers who earn income from production activities, trade, provision of services

**Government Emergency Ordinance no. 89/2025, published in the Official Gazette no. 1203/24.12.2025**, for amending and supplementing Law no. 227/2015 on the Fiscal Code, regulating certain fiscal-budgetary measures, as well as for amending and supplementing certain normative acts

**Order no. 3.409/2026 of the President of the Romanian Customs Authority, published in the Official Gazette no. 1189/23.12.2025**, for the approval of the Norms regarding the authorization of the use of simplified customs declarations, registration in the declarant's records and centralized customs clearance

**Order no. 2.633/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 1166/16.12.2025**, for the amendment and completion of certain normative acts regarding the registration/cancellation of registration for value added tax purposes and regarding the declaration of value added tax.

**Government Emergency Ordinance no. 71/2025, published in the Official Gazette no. 1146/10.12.2025**, for amending and supplementing Law no. 207/2015 on the Fiscal Procedure Code

## Legislative Projects

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## **National Agency for Fiscal Administration**

**Draft order** for the approval of the model and content of the form (300) "Value Added Tax Return" – published on 22.01.2026

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

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