

TAX NEWSLETTER

2/2026

Adopted documents

Order no. 530/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 380/06.05.2026, for the repeal of the Order of the President of the National Agency for Fiscal Administration no. 3.533/2017 on the use of the Customs Decision System

Order no. 505/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 340/28.04.2026, for amending and supplementing the Order of the President of the National Agency for Fiscal Administration no. 1.193/2021 for the approval of the Procedure for the registration of trust contracts or legal structures similar to trusts, for the organization and functioning of the Central Register of Trusts and Legal Structures similar to Trusts, for the approval of the Procedure for access to the Central Register of Trusts and Legal Arrangements similar to trusts, as well as for the approval of the model and content of some forms

Order no. 506/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 338/28.04.2026, for amending and supplementing the Order of the President of the National Agency for Fiscal Administration no. 352/2022 for the approval of the Procedure for settling returns with negative amounts of value added tax with refund option

Order no. 508/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 329/24.04.2026, for the approval of the Procedure for the registration of secondary offices as payers of salaries and income assimilated to salaries according to Law no. 273/2006, as well as for the amendment of 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 obligations fiscal vector that form the fiscal vector

Government Decision no. 220/2026, published in the Official Gazette no. 305/16.04.2026, regarding the approval of the minimum value of the outstanding tax liabilities administered by the local tax authorities for the inclusion of taxpayers in the list of debtors provided for in art. 162 para. (1) of Law no. 207/2015 on the Fiscal Procedure Code

Order no. 382/2026 of the Minister of Finance, published in the Official Gazette no. 259/01.04.2026, regarding the Procedure for the authorization of tax warehouses for the exclusive production of wines carried out by taxpayers, other than large and medium-sized taxpayers established according to the regulations in force, small distilleries provided for in art. 353 of the Fiscal Code, as well as small independent beer producers provided for in art. 349 of the Fiscal Code

Order no. 389/2026 of the Minister of Finance, published in the Official Gazette no. 259/01.04.2026, regarding the procedure and conditions under which the authorization of tax warehouses, registered consignees, registered consignees and authorized importers is carried out

Order no. 390/2026 of the Minister of Finance, published in the Official Gazette no. 259/01.04.2026, regarding the prospectuses for the issuance of treasury certificates with discount and benchmark government bonds for April 2026

Order no. 393/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 259/01.04.2026, regarding the amendment of the Order of the President of the National Agency for Fiscal Administration no. 3.746/2020 regarding the organization and functioning of the Central Electronic Register for payment accounts and bank accounts identified by IBAN and for the approval of the procedure regarding the obligation of credit institutions, payment institutions and currency issuing institutions to provide information according to art. 61 of Law no. 207/2015 on the Fiscal Procedure Code

Order no. 409/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 259/01.04.2026, for 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"

Order no. 378/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 250/31.03.2026, 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. 381/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 250/31.03.2026, for the approval of the model, content and management method of the form "Accommodation capacity occupancy sheet"

Order no. 203/2026 of the Minister of Finance, published in the Official Gazette no. 196/13.03.2026, for the approval of the Clarifications regarding the presentation of deferred taxes established by the constituent entities regulated by Law no. 431/2023 on ensuring a global minimum level of taxation of multinational enterprise groups and large national groups, under the conditions of applying the accounting regulations approved by the Order of the Minister of Public Finance no. 1.802/2014 for the approval of the Accounting Regulations regarding the individual annual financial statements and the consolidated annual financial statements, and the transition to the application

of the accounting regulations approved by the Order of the Minister of Public Finance no. 2.844/2016 for the approval of the Accounting Regulations in accordance with the International Financial Reporting Standards

Government Emergency Ordinance no. 17/2026, published in the Official Gazette no. 199/13.03.2026, regarding the amendment and completion of certain normative acts

Government Emergency Ordinance no. 13/2026, published in the Official Gazette no. 181/09.03.2026, on the amendment and completion of certain normative acts in fiscal-budgetary matters

Government Emergency Ordinance no. 9/2026, published in the Official Gazette no. 157/27.02.2026, for amending and supplementing certain normative acts

Government Emergency Ordinance no. 8/2026, published in the Official Gazette no. 147/25.02.2026, on the establishment of measures for economic recovery, increasing productive investments and competitiveness, as well as for amending and supplementing some normative acts in the fiscal-budgetary field

Government Emergency Ordinance no. 7/2026, published in the Official Gazette no. 146/25.02.2026, for the amendment and completion of certain normative acts, as well as for the adoption of measures to increase the financial capacity of the administrative-territorial units

Order no. 218/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 141/24.02.2026, regarding the approval of the model and content of the forms "Informative declaration on the additional tax" and "Notification regarding the obligation to submit the informative declaration on the additional tax"

Order no. 117/2026 of the Minister of Finance, published in the Official Gazette no. 115/12.02.2026, regarding the consumer price index used to update the advance payments on account of the annual corporate income tax

Order no. 174/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 105/09.02.2026, for the approval of the model and content of the form (300) "Value Added Tax Return"

Legislative Projects

National Agency for Fiscal Administration

Draft Order for amending and supplementing the Order of the President of ANAF no. 2778/2020 regarding the competence to exercise the verification of the personal tax situation and its preliminary activities – published on 27.04.2026

Draft Order of the President of ANAF on the manner of conducting the amicable procedure - published on 21.04.2026

Draft Order amending and supplementing the Order of the President of ANAF 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 - published on 17.04.2026

Draft order of the President of ANAF for the approval of the Procedure regarding the ex officio recalculation, by the tax authority, of the health insurance contribution, as well as of the model and content of some forms - published on 08.04.2026

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

Florentina Susnea

Managing Partner

florentina.susnea@pkffinconta.ro

Narcisa Chirila

Tax Partner

narcisa.chirila@pkffinconta.ro