

TAX NEWSLETTER

3/2026

Acts adopted

Order no. 758/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 526/26.06.2026, for the approval of the Procedure for the communication of alert notifications regarding the non-fulfillment of the budgetary payment obligations

Order no. 676/2026 of the Minister of Finance, published in the Official Gazette no. 512/22.06.2026, for the amendment of the Order of the Minister of Public Finance no. 3.004/2017 regarding the approval of the Procedure for solving the appeals provided for in art. 366 para. (2), art. 369 para. (5), art. 374 para. (2), art. 377 para. (4), art. 382 para. (2), art. 385 para. (4), art. 390 para. (2) and art. 393 para. (4) of Law no. 227/2015 on the Fiscal Code

Order no. 660/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 497/16.06.2026, regarding the manner of conducting the amicable procedure

Order no. 557/2026 of the Minister of Finance, published in the Official Gazette no. 426/20.05.2026, for the approval of the Methodological Norms regarding the mechanism for granting and carrying out loans granted to administrative-territorial units/subdivisions according to the Government Emergency Ordinance no. 35/2026 regarding some fiscal-budgetary measures intended for granting loans from the State Treasury in order to accelerate the absorption of non-reimbursable funds from the European Union of to the administrative-territorial units/subdivisions, the documents on the basis of which the loan is granted and those that are the basis for obtaining the opinion of the Commission for authorizing local loans, as well as the manner of reflecting the respective amounts in the budgets of local public institutions

Order no. 619/363/1.238./2026 of the President of the National Agency for Fiscal Administration, of the President of the National Authority for Consumer Protection and of the President of the Competition Council, published in the Official Gazette. no. 426/20.05.2026, for the approval of the Instructions on the methodology for reporting the information necessary to verify compliance with the measures to protect the economy and the population, established during the crisis situation declared on the crude oil and/or petroleum products market, respectively gasoline and diesel

Order no. 603/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 419/18.05.2026, for the approval of the Procedure regarding the ex officio

recalculation, by the tax authority, of the social health insurance contribution, as well as of the model and content of some forms

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

Legislative Projects

Ministry of Public Finance

Draft Order for the approval of the Procedure for issuing the individual tax ruling – published on 16.06.2026

Draft Order for amending and supplementing the Order of the Minister of Public Finance no.3004/2017 regarding the approval of the procedure for solving the appeals provided for in art.366 para.(2), art.369 para. (5), art.374 para. (2), art.377 para. (4), art.382 para. (2), art.385 para. (4), art.390 para. (2) and art.393 para. (4) of Law no. 227/2015 on the Fiscal Code – published on 09.06.2026

Draft Order 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 2025/the amended fiscal year starting in 2025 – published on 09.06.2026

Draft Order on the Fiscal Records Register – published on 09.06.2026

National Agency for Fiscal Administration

Draft order of the President of ANAF for the approval of the procedures for the application of art. 92 of the Fiscal Procedure Code, as well as for the approval of the model and content of some forms – published on 22.06.2026

Joint draft order for the approval of the Procedure regarding the recording and fixing with photo-audio-video means of the anti-fraud inspectors' endowment of specific activities, their storage and access - published on 18.06.2026

Draft Order of the President of ANAF for the amendment of Article 3 of Annex no. 2 to the Order of the President of the National Agency for Fiscal Administration no. 437/2026 regarding the competences, composition, as well as the organization and functioning regulation of the Commission for the authorization of operators of products subject to harmonized excise duties - published on 17.06.2026

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

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