

TAX NEWSLETTER

4/2026

Adopted acts

Order no. 1.393/2026 of the President of the Romanian Customs Authority, published in the Official Gazette no. 653/06.08.2026, for the repeal of the Order of the President of the Romanian Customs Authority no. 5.697/2022 regarding the approval of the Procedure for registering the activity of distribution and wholesale sale of alcoholic beverages and/or processed tobacco, as well as for the approval of the model and content of some forms

Order no. 1.613/956/2026 of the President of the Romanian Customs Authority and of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 652/06.08.2026, regarding the definition of the occasional nature of the transport to Romania of excise goods purchased from another Member State of the European Union by a natural person for his own use

Law no. 170/2026, published in the Official Gazette no. 648/05.08.2026, on some fiscal-budgetary measures, as well as for the amendment and completion of some normative acts

Order no. 917/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 646/05.08.2026, for the amendment of Annex no. 1 to the Order of the President of the National Agency for Fiscal Administration no. 3.738/2024 for the approval of the model and content of form 216 "Declaration on the special tax on real estate and movable property of high value", as well as the Procedure regarding the manner in which the collaboration between the local tax authority and the the central tax authority regarding the receipt/transmission of information regarding taxpayers who owe special tax on high-value real estate

Law no. 161/2026, published in the Official Gazette no. 04.08.2026, on some fiscal-budgetary measures

Order no. 969/2026 of the Minister of Finance, published in the Official Gazette no. 640/03.08.2026, regarding the amendment of the annex to the Order of the Minister of Public Finance no. 86/2005 for regulating the date of payment of salaries to public institutions

Order no. 898/899/2026 of the President of the National Agency for Fiscal Administration and of the Minister of Finance, published in the Official Gazette no. 629/30.07.2026, for the approval of

the Procedure regarding the recording and fixing by photo-audio-video means of the anti-fraud inspectors of the specific activities, their storage and access

Order no. 911/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 607/24.07.2026, 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 on the competences, composition, as well as the regulation of organization and functioning of the Commission for the authorization of operators of products subject to harmonized excise duties

Order no. 629/372/2026 of the Minister of Labour, Family, Youth and Social Solidarity, interim, and of the President of the National Institute of Statistics, published in the Official Gazette no. 598/22.07.2026, regarding the completion of the Classification of occupations in Romania — occupation level (six characters), approved by the Order of the Minister of Labour, Family and Social Protection and of the President of the National Institute of Statistics no. 1.832/856/2011

Order no. 808/2026 of the Minister of Finance, published in the Official Gazette no. 556/07.07.2026, regarding the Fiscal Evidence Register

Order no. 851/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 555/07.07.2026, for the approval of the Procedure regarding the conditions of use of portable bodycam audio video recorders provided by anti-fraud inspectors in the exercise of their job duties

Order no. 750/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 554/06.07.2026, for the approval of the model and content of the form used by the Reporting Crypto-Asset Service Providers in order to fulfill the obligations provided for in art. 291⁶ para. (1) of Law no. 207/2015 on the Fiscal Procedure Code

Order no. 768/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 553/06.07.2026, for amending and supplementing the Order of the President of the National Agency for Fiscal Administration no. 2.778/2020 regarding the competence to exercise the verification of the personal tax situation and its preliminary activities

Order no. 1.279/2026 of the President of the Romanian Customs Authority, published in the Official Gazette no. 553/06.07.2026, for the approval of the Technical Norms regarding the use by the Romanian Customs Authority of the eATA Carnet System Customs Electronic System (eATA Carnet System Customs), developed by the International Chamber of Commerce

Order no. 814/2026 of the Minister of Finance, published in the Official Gazette no. 549/03.07.2026, for amending and supplementing the annex to the Order of the Minister of Finance

no. 3.225/2020 for the approval of the Norms regarding the procedure for granting the certificate of deferral of payment in customs of the value added tax and for issuing the guarantee for imports of goods

Order no. 849/2026 of the Minister of Finance, published in the Official Gazette no. 549/03.07.2026 amending the Order of the Minister of Public Finance no. 1.801/2020 for the approval of the component, models and methodological norms for the preparation of reports on financial statements, reports on notes to financial statements and other quarterly and annual reports/annexes generated from the national reporting system — Forexebug, as well as for the amendment of annexes no. 5 and 6 to 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. 773/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 546/02.07.2026, for amending the Order of the President of the National Agency for Fiscal Administration no. 3.562/2024 for the approval of the Procedure on the redirection of corporate income tax, according to the law, for sponsorships and/or acts of patronage, as well as the model and content of some forms

Order no. 827/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 543/02.07.2026, for the approval of the Procedure regarding the issuance and modification of the advance price agreement, as well as the content of the request for issuance and modification of the advance price agreement

Order no. 828/2026 of the President of the National Agency for Fiscal Administration, published in the Official Gazette no. 543/02.07.2026, regarding the amount of transactions, the deadlines for preparation, the content and conditions for requesting the transfer pricing file and the transfer pricing adjustment/estimation procedure

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

Legislative Projects

National Agency for Fiscal Administration

Draft Order of the President of the National Agency for Fiscal Administration 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 – published on 10.08.2026

Draft Order of the President of ANAF for amending and supplementing the Order of the President of ANAF no. 1757/2019 for the approval of the Mediation Procedure, as well as the documents that debtors submit in order to support the economic and financial situation – published on 04.08.2026

Draft order of the President of ANAF for the approval of the Procedure regarding the ex officio determination of the value added tax due by taxable persons who have not submitted the value added tax return (300), as well as the model and content of some forms – published on 03.08.2026

Draft Order of the President of the National Agency for Fiscal Administration amending the Order of the President of the National Agency for Fiscal Administration no. 3789/2024 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/removal from the RO e-Invoice Register mandatory" – published on 21.07.2026

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