

Fiscal news of February



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Amendments in brief:

Consumer price index used for updating advance payments of the annual corporate income tax – Order no. 151/2025 of the Deputy Prime Minister, Minister of Finance, regarding the consumer price index used for updating advance payments of the annual corporate income tax, was published in the Official Gazette no. 113 on February 7, 2025.

Changes to forms used for declaring taxes and duties established through self-assessment or withholding – Order no. 193/2025 of the President of National Agency for Fiscal Administration regarding the amendment and completion of Order no. 587/2016 of the President of National Agency for Fiscal Administration for the approval of the model and content of forms used for declaring taxes and duties established through self-assessment or withholding, was published in the Official Gazette no. 114 on February 7, 2025.

Regulation of certain accounting reporting aspects – Order no. 255/2025 of the Deputy Prime Minister, Minister of Finance, regarding the regulation of certain accounting reporting aspects, was published in the Official Gazette no. 135 on February 14, 2025.

Approval of the model, content and completion instructions of forms 101 and 101 Tax Group – Order no. 206/2025 of the President of ANAF for the approval of the model, content and completion instructions of forms 101 "Corporate Income Tax Return" and 101 Tax Group "Consolidated Corporate Income Tax Return determined by the tax group", was published in the Official Gazette no. 140 on February 18, 2025.

The proposal of the Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation – Decision no. 10/2025 regarding the proposal of Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation – COM (2024) 497 final, was published in the Official Gazette no. 152 on February 20, 2025.

The brochure on the RO e-VAT Pre-filled Return for taxable persons registered for VAT purposes – available on the portal www.anaf.ro in the Taxpayer Assistance/Services offered to taxpayers section, was published on the National Agency for Fiscal Administration portal on February 24, 2025 (link [here](#)).

The guide on establishing the tax residence in Romania of foreign legal entities – available on the portal www.anaf.ro in the Taxpayer Assistance/Services offered to taxpayers section, was published on the National Agency for Fiscal Administration portal on February 24, 2025 (link [here](#)).

Procedure regarding the tax registration of non-resident persons at the public notaries request – Order no. 247/2025 of the President of National Agency for Fiscal Administration for the approval of the Procedure regarding the tax registration, at the request of public notaries, of non-resident persons who

do not hold a tax identification code within the meaning of art. 82 of Law no. 207/2015 on the Tax Procedure Code, was published in the Official Gazette no. 181 on February 28, 2025.

Other news of interest:

Amendments to the Methodology for distributing amounts paid by individual taxpayers into the single account and extinguishing tax obligations – Order no. 121/2025 of the President of National Agency for Fiscal Administration regarding the amendment and completion of the Methodology for distributing amounts paid by individual taxpayers into the single account and extinguishing tax obligations, approved by Order no. 2.937/2018 of the President of National Agency for Fiscal Administration, was published in the Official Gazette no. 104 on February 4, 2025.

Amendments to the Methodology for distributing amounts paid by taxpayers into the single account and extinguishing tax obligations – Order no. 146/2025 of the President of National Agency for Fiscal Administration regarding the amendment and completion of the Methodology for distributing amounts paid by taxpayers into the single account and extinguishing tax obligations, approved by Order no. 1.613/2018 of the President of National Agency for Fiscal Administration, was published in the Official Gazette no. 114 on February 7, 2025.

Forms and documents used in the control activity of the General Directorate of Fiscal Anti-Fraud – Order no. 128/2025 of the President of National Agency for Fiscal Administration regarding the approval of the model and content of forms and documents used in the control activity of the General Directorate of Fiscal Anti-Fraud (minutes, minutes of collection/return of documents, minutes of sealing/unsealing, minutes of sample collection, invitation, summons, explanatory note), was published in the Official Gazette no. 120 on February 10, 2025.

Approval of the Internal Procedure for Guidance and Assistance of Taxpayers/Payers – Decision no. 3/2025 for the approval of the Internal Procedure regarding the implementation and application of art. 2 of the Procedure for Guidance and Assistance of Taxpayers/Payers, provided by the National Agency for Fiscal Administration, and for the methodological coordination of the activity of uniform application of tax and procedural tax legislation carried out by taxpayer assistance structures, as well as in the field of information technology, approved by Order no. 1.233/2021 of the Minister of Finance, was published in the Official Gazette no. 137 on February 17, 2025.

Amendments in detail:

Key-words:

- The consumer price index

Consumer price index used for updating advance payments of the annual corporate income tax (Order no. 151/2025)

- ❖ *For the fiscal year 2025, the consumer price index* used for updating advance payments of the annual corporate income tax is **104.4%**.

Key-words:

- Nomenclature of payment obligations
- Form 100
- January 1, 2025
- December 31, 2023
- Year 2026

Amendments to forms used for declaring taxes and duties established through self-assessment or withholding (Order no. 193/2025)

- ❖ The Nomenclature of payment obligations to the state budget is amended.
- ❖ Four new positions are introduced in the Nomenclature of payment obligations to the state budget:
 - 109 – Additional tax;
 - 110 – National additional tax;
 - 111 – Income tax from the transfer of dismemberments of ownership rights under suspensive condition withheld at source by legal entities or other entities obliged to keep accounting records;
 - 112 – Constructions tax.
- ❖ The instructions for completing form 100 are amended.
- ❖ The provisions apply to obligations due starting from **January 1, 2025**.
- ❖ By exception, for positions 109 "Additional tax" and 110 "National additional tax," the provisions apply to obligations related to financial years starting from **December 31, 2023**, for which the declaration deadlines are due **starting from 2026**.

Key-words:

- Statement of the treasury situation
- RON 100,000
- Financial statements
- Account 697
- Corporate income tax expenses at the level of the minimum turnover tax

Regulation of certain accounting reporting aspects (Order no. 255/2025)

- ❖ Non-profit legal entities that have received amounts representing *subsidies, sponsorships, redirected amounts according to the law from corporate income tax, microenterprise income tax, or personal income tax*, as well as other similar forms of financing, must prepare the Treasury Situation Statement. ***If the received amount does not exceed RON 100,000, a simplified format may be used.***
- ❖ **The statement** must be **signed** by people authorized to prepare annual financial statements and by the legal representative (administrator or financial officer).
- ❖ It is submitted together with the annual financial statements through *the free assistance program provided by the National Agency for Fiscal Administration*.
- ❖ The function of account **697** is clarified, which records expenses with corporate income tax at the level of the minimum turnover tax. The legal entity responsible of a tax group must record the total expense with this tax.

- Fiscal year 2024

- ❖ The provisions come into force for annual financial statements related to the 2024 financial year. Entities with a different financial year apply the rules from the first financial statements concluded after **January 1, 2024**.

Key-words:

- Form 101
- Form 101 Tax Group

Approval of the model, content and instructions for completing forms 101 and 101 Tax Group (Order no. 206/2025)

- ❖ The model, content and instructions for completing form 101 "Corporate Income Tax Return" are approved.
- ❖ The model, content and instructions for completing form 101 Tax Group "Consolidated Corporate Income Tax Return determined by the tax group" are approved.

Key-words:

- Directive 2011/16/UE
- Centralized and automated information exchange system

The proposal of the Council Directive amending Directive 2011/16/EU on administrative cooperation in the field of taxation (Decision no. 10/2025)

- ❖ The Romanian Senate acknowledges that the proposal of the Council Directive amending Directive [2011/16/UE](#) on administrative cooperation in the field of taxation complies with the principles of subsidiarity and proportionality.
- ❖ The proposal aims to create a centralized and automated system for the exchange of information between tax authorities, contributing to combating tax evasion and more effectively monitoring the tax obligations of large companies.

Key-words:

- RO e-VAT
- Authentication
- Instructions

Brochure regarding the Pre-filled RO e-VAT Return intended for taxable persons registered for VAT purposes (link [here](#))

- ❖ This guide provides information on the pre-filled RO e-VAT return, authentication in RO e-VAT, instructions for accessing RO e-VAT, instructions for using the RO e-VAT electronic service, and the RO e-VAT compliance notification.

Key-words:

- Foreign legal entities
- Tax residence

Guide on determining the tax residence in Romania of foreign legal entities (link [here](#))

- ❖ This guide provides clarifications regarding the determination of tax residence of foreign legal entities in Romania, as well as the registration of foreign legal entities that meet the residence conditions according to the place of effective management in Romania.

Key-words:

Procedure regarding the tax registration of non-resident persons at the public notaries request (Order no. 247/2025)

- ❖ The Procedure regarding the tax registration, at the public notaries request, of non-resident persons who do not hold a tax identification code is approved.

<ul style="list-style-type: none"> • Tax registration procedure 	<ul style="list-style-type: none"> ❖ Public notaries request the National Agency of Fiscal Administration to assign the tax identification code for non-resident persons who do not have this code in Romania.
<ul style="list-style-type: none"> • Non-resident individuals/ legal entities 	<ul style="list-style-type: none"> ❖ The request is made online through the application provided by the Ministry of Finance. ❖ For non-resident individuals, information such as identification data, address, identity document and tax identification code from the country of residence, if available, is transmitted. ❖ For non-resident legal entities, information such as name, legal form, date of establishment, headquarters and tax identification code from the country of residence is transmitted.
<ul style="list-style-type: none"> • Supporting documents 	<ul style="list-style-type: none"> ❖ Copies of documents proving the information included in the request, valid at the date of the request, are attached.
<ul style="list-style-type: none"> • Registration certificate 	<ul style="list-style-type: none"> ❖ The National Agency for Fiscal Administration verifies whether the person is already registered. ❖ If the information is identical in both the notary public's request and the tax records, the non-resident person is registered for tax purposes in Romania. ❖ If the non-resident person is not found to be registered, the specialized department assigns a tax code and issues the registration certificate.

Other news of interest

<p>Key-words:</p>	<p>Amendments to the Methodology for distributing amounts paid by individual taxpayers in the single account and extinguishing tax obligations (Order no. 121/2025)</p>
<ul style="list-style-type: none"> • Extinguishing/ paying state aid/de minimis aid 	<ul style="list-style-type: none"> ❖ Amounts paid into the single account are first used to extinguish state aid/de minimis aid due and the related interest, from the time of granting until full recovery. ❖ Amounts paid into other accounts are first used to settle state aid/de minimis aid due and the related interest, from the time of granting until full recovery. ❖ Provisions regarding the distribution of amounts paid by individual debtors who make payments into the single account and benefit from payment facilities and the extinguishment of tax obligations apply only after state aid/de minimis aid and the related interest, calculated from granting until recovery, have been fully paid. Payment of these amounts is essential for maintaining the validity of the payment facility.
<ul style="list-style-type: none"> • Priority for debt settlement 	<p>Amendments to the Methodology for distributing amounts paid by taxpayers in the single account and extinguishing tax obligations (Order no. 146/2025)</p> <ul style="list-style-type: none"> ❖ Amounts paid by taxpayers into the single account, as well as any amounts existing in accounts and remaining undistributed, are first used to extinguish amounts representing state aid and/or de minimis aid and related interest due from the payment date of the aid until its full recovery or reimbursement.

<ul style="list-style-type: none"> • State aid/ de minimis aid • Negative VAT amount • Taxpayers under insolvency 	<ul style="list-style-type: none"> ❖ Taxpayers payments into accounts other than the single account cover with priority the state aid/de minimis aid and related interest due from the payment date of the aid until its full recovery or reimbursement. ❖ The negative VAT amount recorded in the VAT return for the period prior to the opening of the insolvency procedure is offset against the debtor's tax obligations entered in the creditors' claims. ❖ For taxpayers subject to insolvency legislation, the order of extinguishing tax obligations applies after the priority extinguishment of amounts representing state aid and/or de minimis aid and related interest due from the payment date of the aid until its full recovery or reimbursement. ❖ For debtors with ongoing payment facilities, amounts representing state aid and/or de minimis aid, along with related interest, are paid with priority, as the payment of these amounts is essential for maintaining the validity of the payment facility.
<ul style="list-style-type: none"> • Forms – General Anti-Fraud Directorate 	<p>Forms and documents used in the control activity of the General Directorate of Fiscal Anti-Fraud (Order no. 128/2025)</p> <ul style="list-style-type: none"> ❖ The models and content of documents used by the General Directorate of Fiscal Anti-Fraud are established: <ul style="list-style-type: none"> — <i>report</i>; — <i>report of collection/return of documents</i>; — <i>report of sealing/unsealing</i>; — <i>report of sample collection</i>; — <i>invitation</i>; — <i>summons</i>; — <i>explanatory note</i>.
<ul style="list-style-type: none"> • Internal procedure for ensuring implementation • Chamber of Tax Consultants 	<p>Approval of the procedure for guidance and assistance of taxpayers/payers (Decision no. 3/2025)</p> <ul style="list-style-type: none"> ❖ The internal Procedure for guidance and assistance of taxpayers/payers provided by the National Agency for Fiscal Administration and the methodological coordination of the activity for the uniform application of tax and procedural legislation by taxpayer assistance structures, as well as in the field of information technology, is approved. ❖ The Chamber of Tax Consultants (CCF) collaborates with the Ministry of Finance and with the National Agency for Fiscal Administration to clarify aspects of tax legislation interpretation, supporting the correct and uniform application of tax provisions by tax consultants. ❖ CCF Members can submit questions regarding the general application of tax legislation via e-mail. Requests must target clear aspects, without containing data about individual taxpayers and must present real difficulties of interpretation. ❖ The tax committee analyzes the requests received and establishes if:

- Tax committee

- Approval

- an official clarification from the National Agency for Fiscal Administration or the Ministry of Finance is necessary;
 - there are already answers in the legislation or official interpretations;
 - a legislative amendment proposal is required.
- ❖ After approval, the requests or proposals are transmitted to the tax authorities, and the received answers are communicated to CCF members, published on the website and integrated into the professional training sessions.



NOA înseamnă servicii **premium** de consultanță fiscală, audit intern și strategii de business. Fiecare client NOA are parte de **experiența solidă** a specialiștilor noștri, obținută în proiecte complexe, dar livrată în procese extrem de agile. Fără ierarhii de secolul 20, fără birocrație. Realitatea economică volatilă cere **agilitate** în luarea deciziilor din business.

Cu un spirit **independent**, conectat la prezentul viu, NOA oferă liderilor companiilor vizionare tot suportul în luarea deciziilor. Când au nevoie, cum au nevoie. Peste 100 de companii locale și internaționale, din industrii precum tehnologie, infrastructură, FMCG și retail sunt clienți NOA.

În acest moment, NOA operează din trei sedii la București, Cluj-Napoca și Londra.



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