

Fiscal news of March



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Amendments in brief:

Amendments to the tax registration forms and the types of tax obligations that form the tax vector

– Order no. 252/2025 of the President of NAFA on the amendment and completion of Order no. 1,699/2021 for the approval of the tax registration forms of taxpayers and the types of tax obligations that form the tax vector, was published in the Official Gazette no. 183 of March 3, 2025.

Approval of the new model of form 112 – Order No. 299/455/729 of the President of NAFA, CNPP, CNAS and ANOFM for the approval of the model, content, method of submission and management of form 112 "Declaration regarding the obligations to pay social contributions, income tax and nominal records of insured persons", was published in the Official Gazette no. 220 of March 13, 2025.

Amendments regarding the taxation of pension income – Emergency Ordinance no. 11/2025 amending Law no. 227/2015 on the Fiscal Code was published in the Official Gazette no. 225 of March 13, 2025.

Approval of form 397 regarding alternative transport activities – Order no. 382/2025 of the President of NAFA for the approval of the model and content of form 397 "Informative declaration regarding alternative transport activities with a car and driver mediated through a digital platform", was published in the Official Gazette no. 242 of March 19, 2025.

Increasing the level of specific excise duty on cigarettes – Order of the Minister of Public Finance no. 485/2025 approving the level of specific excise duty on cigarettes, was published in the Official Gazette no. 244 of March 21, 2024

Establishing the monitoring and control activity of economic operators distributing excisable products – Order no. 419/1.207/2025 of the President of NAFA and of the President of the Romanian Customs Authority regarding the monitoring and control of the activity carried out by economic operators provided for in art. 435 paragraph. (3¹) of the Tax Code, was published in the Official Gazette no. 261 of March 25, 2025.

Rules regarding the establishment, updating and release of guarantees for excisable products – Order no. 420/1.205/2025 of the President of NAFA and of the President of the Romanian Customs Authority regarding the application of art. 348 para. (1¹) and art. 435 para. (3²) of the Fiscal Code, was published in the Official Gazette no. 261 of March 25, 2025.

Approval of the tax risk assessment criteria for registered recipients and Economic Operators who are registered with the competent authority for the distribution and wholesale trade without storage of alcoholic beverages, processed tobacco and energy products (gasoline, diesel, kerosene, liquefied petroleum gas and biofuels) - Order no. 417/1.024/2025 of the President of NAFA and of the President of the Romanian Customs Authority on the establishment of the tax risk assessment

criteria in the application of art. 375 para. (1[^]1) and art. 435 para. (3[^]1) of the Fiscal Code, was published in the Official Gazette no. 262 of March 26, 2025.

Monitoring and control of registered recipients with high tax risk – Order no. 418/1.206/2025 of the President of ANAF and the President of the Romanian Customs Authority on the establishment of the monitoring and control activity of registered recipients presenting high tax risk, was published in the Official Gazette no. 262 of March 26, 2025.

Approval of the self-declaration forms regarding the quantity of excisable products to be released for consumption – Orders no. 415/2025 and no. 416/2025 of the President of NAFA for the approval of the model, content and method of declaration of the forms used by registered recipient economic operators, respectively wholesale distributors without storage, regarding the quantities of excisable products under suspension or for consumption, were published in the Official Gazette no. 264 of March 26, 2025.

Approval of the NAFA procedure regarding the application of international sanctions – Order no. 405/2025 of the President of NAFA for the approval of the Procedure regarding the manner of carrying out the NAFA's duties in the field of international sanctions, was published in the Official Gazette no. 278 of March 31, 2025.

Other news of interest:

Establishing the value of cultural vouchers for the first semester of 2025 – Order no. 361/2,680/2025 of the Deputy Prime Minister, Minister of Finance, and Minister of Culture on establishing the value of the indexed amount granted in the form of cultural vouchers, was published in the Official Gazette no. 244 of March 20, 2025.

Establishing the value of nursery vouchers for the first semester of 2025 – Order no. 486/287/2025 of the Deputy Prime Minister, Minister of Finance, and Minister of Labor on establishing the value of the indexed monthly amount granted in the form of nursery vouchers, was published in the Official Gazette no. 275 of March 28, 2025.

Establishing the value of meal vouchers for the first semester of 2025 – Order no. 484/280/2025 of the Deputy Prime Minister, Minister of Finance, and Minister of Labor on establishing the indexed nominal value of a meal voucher, was published in the Official Gazette no. 276 of March 28, 2025.

Approval of the new NACE classification – Decision no. 284/2025 amending Government Decision no. 656/1997 on the approval of the Classification of Activities in the National Economy – NACE, was published in the Official Gazette no. 257 of March 25, 2025.

Amendments in detail:

Keywords:

- tax vector
- form 010
- form 700
- form 013
- additional tax for credit institutions
- pillar tax

Amendments to tax registration forms and the tax vector (Order no. 252/2025)

Two new tax obligations are introduced in the tax vector:

- ✓ *Additional tax for credit institutions (due by Romanian legal entities and branches of foreign banks in Romania);*
- ✓ *Special tax on constructions*
- ❖ In order to reflect the above-mentioned taxes, the following forms are amended:
 - ✓ *Form 010 - for legal entities, associations and entities without legal personality.*
 - ✓ *Form 013 - for non-resident taxpayers with activity in Romania through permanent establishments.*
 - ✓ *Form 700 - for electronic modification of tax records and their deletion*

Keywords:

- Form 112 - Declaration regarding the obligations to pay social contributions, income tax and the nominal record of insured persons
- March 2025

Approval of the new model of form 112 (Order no. 299/455/729/2025)

- ❖ The model, content, method of submission and management of form 112 "Declaration regarding the obligations to pay social contributions, income tax and the nominal record of insured persons" is approved, which will be used to declare income for March 2025.
- ❖ The form includes **Annex no. 1.1 – Employer Annex** and **Annex no. 1.2. – Insured Annex**, which must be completed according to the specific of each taxpayer.
- ❖ For the reporting periods between **January 1, 2025** and the month preceding the publication of this order, the provisions of **Order no. 6330/2024** are maintained in force, with the appropriate updating of the legislative references.

Keywords:

- pension income
- 25th inclusive of the following month
- tax rate 10%
- outstanding pension

Amendments regarding the taxation of pension income (Emergency Ordinance no. 11/2025)

- ❖ Any payer of pension income is obliged to calculate the monthly tax on the date of payment of the pension, to withhold it and to pay it to the state budget **by the 25th inclusive of the month following the month for which the pension is paid.**
- ❖ The tax withheld is final.
- ❖ The tax rate on pension income is **10%**.
- ❖ In the case of pensions that are not paid monthly, the tax to be withheld is determined by dividing the amount paid for each of the months to which the pension is related.

- survivor's pension

- ❖ The outstanding pension rights as a result of the granting/recalculation/update of the pension are broken down by the months to which they refer, in order to calculate/recalculate the tax due, withhold it and pay it in accordance with the legal provisions in force in the month for which the rights are granted;
- ❖ Income from survivors' pensions is individualized according to their number, and taxation is done in relation to the rights due to each survivor.

Keywords:

- Form 397
- digital platform operators
- alternative transport
- fiscal monitoring of alternative transport
- May 18, 2025

Approval of form 397 for alternative transport (Order no. 382/2025)

- ❖ The model and content of **form 397**, entitled "Informative declaration regarding alternative transport activities with a car and driver mediated through a digital platform, is approved".
- ❖ The form is completed and submitted by **digital platform** operators, including by Romanian branches of non-resident entities.
- ❖ The declaration is submitted **monthly, until the last calendar day of the month following the reporting period.**
- ❖ The form is transmitted electronically, through the e-government portal.
- ❖ The form contained the following information regarding cars and drivers:
 - ✓ *the identification elements of the transport operator;*
 - ✓ *the car's registration number;*
 - ✓ *the date of acceptance on the digital platform / the date of removal from the digital platform of the car;*
 - ✓ *the number of km traveled in trip, the duration of the trips;*
 - ✓ *the income earned;*
 - ✓ *the amounts collected in cash for the trips;*
 - ✓ *the driver's first and last name;*
 - ✓ *the driver's personal identification number;*
 - ✓ *date of acceptance/admission on the driver's digital platform/date of removal from the driver's digital platform;*
 - ✓ *driver status (owner/employee)*
- ❖ The provisions of the order shall apply within **60 days of its publication in the Official Gazette, namely on May 18, 2025.**

Keywords:

- Specific excise duty on cigarettes

Increase in the level of specific excise duty on cigarettes (Order no. 485/2025)

- ❖ The level of specific excise duty on cigarettes during the period April 1 – March 31, 2026 is 560.86 lei/1,000 cigarettes.

Keywords:

• distribution/wholesale trading without storage

• alcoholic beverages, processed tobacco, and energy products

• NTA (Romanian Customs Authority)

• declaration on own responsibility

• 120% guarantee

• high fiscal risk

• 5th of each month

Monitoring and control of the activity carried out by economic operators who wholesale excisable products without storage (Order no. 419/1.207/2025)

- ❖ The monitoring and control activity of economic operators registered for the wholesale distribution/marketing without storage of alcoholic beverages, processed tobacco and energy products, which intend to market excise products from tax warehouses belonging to other persons, is established.
- ❖ The economic operators mentioned have the following obligations:
 - ✓ *submitting a declaration on his/her own responsibility regarding the quantity of excise goods that he/she intends to release for consumption to the competent territorial customs authority;*
 - ✓ *Providing a guarantee of 120% of the equivalent of the excise duties related to the quantity of excise goods that he/she intends to release for consumption.*
- ❖ In the case of **subsequent releases**, a new declaration and a new **guarantee amounting to 120% of the excise duty** corresponding to the declared quantities are required.
- ❖ Following the fiscal risk assessment, economic operators presenting a high fiscal risk are notified by the competent customs authority.
- ❖ Upon receiving the notification from the NTA (AVR), economic operators are required to submit a declaration on their own responsibility before marketing excisable products and to establish the aforementioned guarantee.
- ❖ The targeted economic operators must submit, **by the 5th of each month**, two reports relating to the previous month:
 - ✓ *The report regarding acquisitions for the previous month.*
 - ✓ *The report regarding deliveries for the previous month.*

Keywords:

• 120% excise duty guarantee – registered consignee
 • economic operators registered with the competent authority for the distribution and wholesale trading of certain products
 • establishment of

Rules on the establishment, updating, and release of guarantees for excisable products (Order no. 420/1.205/2025)

- ❖ The rules regarding the establishment, updating, and release of guarantees are approved for the following taxpayers:
 - ✓ *The registered consignee presenting a high fiscal risk.*
 - ✓ *Economic operators registered with the competent authority for the distribution and wholesale trading without storage of alcoholic beverages, processed tobacco, and energy products – gasoline, diesel, kerosene, liquefied petroleum gas, and biofuels – who present a high fiscal risk.*
- ❖ The value of the guarantee to be established is **120% of the excise duty** corresponding to the quantity of excisable products that:
 - ✓ *is to be received, in the case of registered consignees;*

excise duty
guarantee – ANAF –
120% guarantee

• fiscal guarantee
for excisable
products
execution of the
guarantee –
decision to
establish the
guarantee

• 5 working days

• non-payment of
excise duties
submission of
guarantee –
declaration on own
responsibility –
replenishment of
the guarantee
within 30 days

✓ *is intended to be released for consumption, in the case of economic operators registered with the competent authority for the wholesale distribution/trading of certain types of products.*

- ❖ The decision to establish the guarantee is issued within **5 working days** from the submission of the affidavit, and the guarantee must be established within a **maximum of 30 days**. In the absence of the guarantee, the decision becomes null and void.
- ❖ If the operator wishes to **increase the quantity of excisable products**, they must submit a new declaration and establish an **additional guarantee**, under the same rules and deadlines as initially applied.
- ❖ If tax obligations are not paid within **5 days from the due date**, the tax authority proceeds with the **execution of the guarantee**.
- ❖ The operator is required to **replenish the guarantee within 30 days**. Otherwise, the customs authority may order the **withdrawal of registration**.
- ❖ The guarantee may be **released upon written request** by the economic operator, only if all fiscal obligations related to the guaranteed quantities have been fulfilled.
- ❖ Before releasing the guarantee, the customs authority **requests verification from the General Directorate for Fiscal Anti-Fraud** regarding the fulfillment of declaration and payment obligations.

Keywords:

- Tax risk assessment criteria
- registered consignee
- economic operators authorized to distribute/trad

Approval of the tax risk assessment criteria (Order no. 417/1.024/2025)

- ❖ The criteria for tax risk assessment are approved for the purpose of identifying economic operators that present a **high fiscal risk**, in accordance with Article 375 paragraph (1[^]1) and Article 435 paragraph (3[^]1) of the Fiscal Code, namely:
 - ❖ *The registered consignee presenting a high tax risk.*
 - ✓ *Economic operators registered with the competent authority for the distribution and wholesale trading without storage of alcoholic beverages, processed tobacco, and energy products, who present a high fiscal risk and who hold and intend to market excisable products located within a tax warehouse belonging to a third party.*
- ❖ Economic operators falling under one or more of the following situations are considered:
 - ✓ to present a high fiscal risk: They are **newly established** or have **undergone shareholding changes** in the last 12 months.
 - ✓ They have not carried out any economic activity in the last 12 months.
 - ✓ They have been **declared inactive and subsequently reactivated** within the last 12 months.
 - ✓ Economic operators that meet at least two of the following criteria:
 - **Lack of secondary offices.**
 - **Lack of patrimonial assets.**

<p>e certain types of products</p> <ul style="list-style-type: none"> third-party tax warehouse 	<ul style="list-style-type: none"> ➤ Lack of funds for the acquisition of excisable products; ✓ Operators who have been authorized in the field of excisable products within the last 12 months. ✓ They have not carried out any economic activity related to excisable products in the last 36 months. ✓ They present an inadequate fiscal history, such as: <ul style="list-style-type: none"> ➤ Failure to submit tax returns in the last 12 months. ➤ Installments or restructuring measures not properly finalized in the last 5 years. ➤ Shareholders or administrators previously involved in inactive, dissolved, insolvent, or bankrupt companies. <p>❖ Within 5 days from the date of publication, the Romanian Customs Authority (AVR) shall send the list of registered consignees to the General Directorate for Fiscal Anti-Fraud (DGAF), which is required to verify whether they meet the fiscal risk criteria within 30 working days.</p> <p>❖ The targeted economic operators are notified by the territorial customs authority in the jurisdiction of their tax domicile.</p>
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<p>Keywords:</p> <ul style="list-style-type: none"> registered consignee with high fiscal risk declaration on own responsibility decision to establish the guarantee 5 working days Reports on acquisitions and deliveries of excisable products received/delivered 	<p>Monitoring and control of registered consignees with high tax risk (Order no. 418/1.206/2025)</p> <p>❖ The legal framework is established for the monitoring and control of the activity carried out by registered consignees with high fiscal risk who acquire excisable products under a suspension arrangement. The measures aim to reduce the risk of tax fraud and include clear obligations regarding the establishment of guarantees, payment of excise duties, and reporting of data to the authorities.</p> <p>❖ Notified operators by the customs authority are required to submit a declaration on their own responsibility. Based on this declaration, the customs authority shall issue, within 5 working days, the decision to establish the guarantee.</p> <p>❖ After the guarantee is confirmed, the operator is informed that they are authorized to acquire excisable products under the suspension arrangement. In the absence of the guarantee or in the case of partial establishment, the operator is notified that they are not allowed to acquire such products.</p> <p>❖ For subsequent receptions, operators must submit a new declaration and a guarantee amounting to 120% of the excise duty corresponding to the declared products.</p> <p>❖ Before delivery, operators must submit proof of advance excise payment. The customs authority requests confirmation of receipt from the State Treasury, which must respond within a maximum of 2 working days. If payment is not confirmed, the delivery is considered unlawful, and the marketing of the products is prohibited.</p> <p>❖ The DGAF is required to verify, within 15 working days from each declaration deadline, the accuracy of the recording, declaration, and payment of excise duties. If the excise paid is lower than the amount due,</p>
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the provisions of Article 452 of the Fiscal Code and Article 213 of the Fiscal Procedure Code shall apply. Operators classified as high fiscal risk must submit monthly, **by the 5th of the following month**, a report on acquisitions and deliveries from the previous month, both to the territorial customs authority and to the **central structure of the DGAF**.

- ❖ The targeted operators are subject to additional monitoring through the implementation of surveillance measures in the national system **EMCS-RO-Risks**.

Keywords:

- declaration on own responsibility
- registered consignee

Approval of the declaration regarding the quantities of excisable products received under suspension arrangement (Order no. 415/2025)

- ❖ The model, content, and method of submission for the form entitled **"Declaration on Own Responsibility Regarding the Quantity of Excisable Products Intended to Be Received Under Suspension Arrangement"** are approved.
- ❖ The form is used by **economic operators acting as registered consignees**, in accordance with Article 375 paragraph (1¹) of the Fiscal Code.

Keywords:

- Affidavit
- Economic operators registered with the customs authority

Approval of the declaration regarding the quantities of excisable products released for consumption (Order no. 416/2025)

- ❖ The model, content, and method of submission for the form entitled **"Affidavit Regarding the Quantity of Excisable Products Intended to Be Released for Consumption"** is approved.
- ❖ The form is intended for economic **operators registered with the territorial customs authority for the distribution and wholesale trading** without storage of alcoholic beverages, processed tobacco, and energy products (gasoline, diesel, kerosene, liquefied petroleum gas, and biofuels), who hold and intend to market excisable products located in tax warehouses belonging to other persons.

Keywords:

- Affidavit
- Registered consignee

Approval of the declaration regarding the quantities of excisable products received under suspension arrangement (Order no. 415/2025)

- ❖ The model, content, and method of submission for the form entitled **"Affidavit Regarding the Quantity of Excisable Products Intended to Be Received Under Suspension Arrangement"** are approved.
- ❖ The form is used by economic **operators acting as registered consignees**, in accordance with Article 375 paragraph (1¹) of the Fiscal Code.

Keywords:

Approval of the ANAF procedure for the application of international sanctions (Order no. 405/2025)

- ❖ The procedure for the implementation by ANAF of measures for the **blocking/freezing of funds and economic resources** is approved, in

<ul style="list-style-type: none"> • ANAF procedure for international sanctions • Identification of sanctioned persons by ANAF • ANAF orders on sanctions 2025 • sanctions monitoring – GEO 202/2008 	<p>accordance with Government Emergency Ordinance no. 202/2008 on the application of international sanctions, as amended by Government Emergency Ordinance no. 135/2024.</p> <ul style="list-style-type: none"> ❖ ANAF will continuously monitor international legal acts establishing sanctions and will inform both internal and external structures through official channels. ❖ Procedures are defined for identifying designated persons (subject to sanctions) and the funds and economic resources they own, using databases managed by ANAF and other public authorities. ❖ The procedure for the return of assets after the revocation of the blocking measure is regulated, depending on the nature of the assets (movable goods, heritage objects, valuables etc.). A standardized form is introduced for requests for derogation from sanctions and for the authorization of financial operations. ❖ Requests for authorization or appeal are reviewed by the Permanent Commission within ANAF, which may request additional documents or clarifications. Decisions are communicated within 3 working days from the date of issuance. ❖ Previously issued orders (ANAF Order no. 1.984/2019) remain valid until the legal and factual grounds are exhausted. Pending requests remain under the jurisdiction of ANAF, and the institution continues to be a party to ongoing litigation. ❖ This order enters into force on the date of its publication in the Official Gazette – March 31, 2025 – and repeals ANAF Order no. 1.984/2019.
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Other news of interest

<p>Keywords:</p> <ul style="list-style-type: none"> • cultural vouchers • 220 RON/month • 450 RON/event 	<p>Establishment of the value of cultural vouchers for the first semester of 2025 (Order no. 361/2.680/2025)</p> <ul style="list-style-type: none"> ❖ The value of the amount granted in the form of cultural vouchers for the first semester of 2025 is set at a maximum of 220 RON/month, or 450 RON/event for occasional granting. ❖ The values mentioned also apply to the months of August and September 2025.
<p>Keywords:</p> <ul style="list-style-type: none"> • Nursery vouchers • 670 RON/month • August and September 2025 	<p>Establishment of the value of crèche vouchers for the first semester of 2025 (Order no. 486/287/2025)</p> <ul style="list-style-type: none"> ❖ For the first semester of 2025, starting from April, the monthly amount granted in the form of nursery vouchers is set at 670 RON, in accordance with the provisions of Law no. 165/2018 and the Methodological Norms approved by Government Decision no. 1.045/2018. ❖ The value of 670 RON also applies to the months of August and September 2025.

Keywords:

- meal vouchers
- 40.18 RON/voucher

Establishment of the value of meal vouchers for the first semester of 2025 (Order no. 484/280/2025)

- ❖ For the first semester of 2025, starting from April, the **nominal value of a meal voucher** may not exceed **40.18 RON**.
- ❖ This value also applies to the months of **August and September 2025**.

Keywords:

- CAEN Rev. 3
- updated CAEN codes
- economic operators

Approval of the new CAEN classification (Decision no. 284/2025)

- ❖ The **Classification of Economic Activities in the National Economy – CAEN** is approved, aiming to strengthen the legal framework for its use and updating within Romania's official statistics.
- ❖ The CAEN classification applies to all areas of economic and social activity and is **mandatory for all central and local public administration bodies, budgetary units, economic operators, employers' organizations, trade unions, professional and political organizations, foundations, associations**, and other natural or legal persons.
- ❖ **The updating of CAEN** codes will be carried out gradually, with a transition period of 18 months provided for economic operators to adjust their registered codes accordingly.



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



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