

# Tax news of May



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### Amendments in brief:

**Amendments to the Procedure for Granting Payment Instalments** – Order no. 597/2025 mending and supplementing Annexes No. 1 and 2 to the Order of the President of the National Agency for Fiscal Administration (NAFA) No. 90/2016, which approves the content of the application for granting payment instalments and the supporting documentation attached there to, as well as the Procedure for implementing the payment instalment granted by the central tax authority, and amending and supplementing the annex to Order No. 1,767/2021 of the President of NAFA regarding the approval of the simplified procedure for granting payment instalments by the central tax authority, was published in the Official Gazette No. 439 of May 13, 2025

### **Amendments to the Methodological Norms on the Preparation of Annual Financial Reporting by non-banking financial institutions**

- **Order no. 3/2025 on the Amendment and Supplementation of the National Bank of Romanian's Order no. 3/2024**, which approves the methodological norms for the preparation of annual financial reporting required by the Ministry of Finance and applicable to non-banking financial institutions, was published in the Official Gazette No. 478 on May 22, 2025
- **Order No. 2/2025 of the Chairman of the Board of the National Bank of Romania, amending and supplementing Order No. 2/2020 of the National Bank of Romania** on the approval of the methodological norms regarding the preparation of annual financial reporting for the information needs of the Ministry of Public Finance, applicable to credit institutions, was published in the Official Gazette No. 478 on May 22, 2025

**Brochure (issued by NAFA) for Medical Professionals** – This brochure is intended for all individuals who earned income in 2024 and continue to earn income from independent activities, specifically from the provision of medical or dental care services, either individually or through an association.

**Guide on Income Earned from Leasing Agricultural Assets from Personal Property** – This guide is intended for individual taxpayers who, in 2025, earn income from leasing agricultural assets from their personal property. It covers the most common situations related to the generation of such income.

**Updated NAFA Guide – RO e-Transport 2025** – This guide is for informational purposes and is addressed to all taxpayers who are required to use the national system for monitoring the road transport of goods, RO e-Transport.

**Others news of interest:**

**Amendments to the form used for declaring taxes and duties established by self-assessment or withholding**

- Order No. 623/2025, issued by the President of the National Agency for Fiscal Administration, amending Order No. 587/2016 regarding the approval of the model and content of the forms used for declaring taxes and duties established by self-assessment or withholding, was published in the Official Gazette No. 436 on May 12, 2025
- Order No. 649/2025, issued by the President of the National Agency for Fiscal Administration, amending and supplementing Order No. 587/2016 concerning the approval of the model and content of the forms used for declaring taxes and duties established by self-assessment or withholding, was published in the Official Gazette No. 453 on May 15, 2025

**Amendments to the Report of Findings and Sanctioning of offenses** - Order No. 617/2025, issued by the President of the National Agency for Fiscal Administration, amending Order No. 3,494/2013 of the President of the National Agency for Fiscal Administration regarding the approval of the model and content of the standardized form "Report of Findings and Sanctioning of Offenses," code A.N.A.F. 14.13.2, intended for use in the inspection activities of the officers within the General Directorate for Anti-Fraud, was published in the Official Gazette No. 460 on May 19, 2025

**Amendments to the calculation and payment method of the mining activity tax and mining royalties** – Order No. 241/2025 of the President of the National Authority for Mining, Petroleum, and Geological Carbon Dioxide Storage Regulation, approving the Technical Instructions regarding the recording, reporting, calculation, and payment of the mining activity tax and mining royalties, was published in the Official Gazette No. 241 on May 7, 2025.

## Amendments in detail:

### Key words

- Payment instalment
- Instalment request
- Supporting documents
- 15 days
- warranties
- simplified instalment arrangement

## Amendments to the Procedure for Granting Payment Instalments (Order no. 579/2025)

❖ The classic payment instalment scheme undergoes the following amendments:

- **The instalment request is simplified and can only be submitted through the SPV (Virtual Private Space).** According to the new instalment request, the following information must be provided: debtor identification details, the requested period for the instalment (in months), justification for the temporary payment difficulty, as well as the debtor's signature and date;
- The number of required supporting documents is significantly reduced. The following documents are no longer necessary:
  - Annual financial statement
  - Statement of receipts and payments for the last 6 months;
  - Statement of key financial indicators;
  - Restructuring plan for certain categories.

However, the following supporting documents remain mandatory for legal entity debtors:

- The latest trial balance or the cash receipts and payments journal;
- The restructuring plan signed by the legal representative if the debtor holds assets for collateral or offers collateral exceeding 50% of the instalment obligations. The restructuring plan is not required if the debtor does not own assets, the collateral offered is below 50%, and the debtor has a low fiscal risk;
- The collateral is regulated differently, depending on its value in comparison to the instalment obligations;
- It is no longer allowed to modify the instalment period through subsequent modification decisions.
- Taxpayers have the option to submit a single request for the modification or maintenance of the instalment arrangement.
- Debtors in insolvency follow a distinct procedure for payment instalments;
- In the case of individual debtors, the payment capacity is assessed based on the income from the last 6 months.

❖ Instalment requests are resolved within 15 working days.

❖ Changes are also made to the procedure for deferring penalties for non-declaration. This is granted under the following conditions:

- The main obligations have been deferred; or
- Paid within the legally established term through payment or offset.

❖ Changes are also made to the simplified instalment arrangement, as follows:

- Instalments are also granted for customs debts arising from regularization decisions;
- Instalments are no longer granted for tax obligations that must be paid to maintain authorizations;

- *Modification of the instalment arrangement is possible only once;*
- *A new form regarding the principle agreement has been introduced, required in certain situations for the extension or modification of the validity of the payment instalment arrangement for debtors who must pay the tax obligations administered by the central tax authority within a certain deadline to maintain their authorization.*

#### Key words

- Order no. 3/2025
- Non-banking financial institutions
- [www.e-guvernare.ro](http://www.e-guvernare.ro)
- The submission deadline is 150 days
- Code 60G
- Code 60A
- Credit institutions
- The submission deadline is 31 May of the following year

### Amendments to the Methodological Norms Regarding the Preparation of the Annual Financial Reporting for Non-Banking Financial Institutions (NBFIs) and Credit Institutions

#### Order no. 3/2025

- ❖ Non-banking financial institutions that submit their annual financial reports to ANAF in electronic format via the portal [www.e-guvernare.ro](http://www.e-guvernare.ro) or in paper format;
- ❖ The electronic format of the annual financial reporting is obtained by using the Assistance program developed by the Ministry of Finance.
- ❖ Non-banking financial institutions are required to submit the activity declaration (if applicable) using the assistance program provided by the Ministry of Finance;
- ❖ **The deadline for submitting the annual financial report is amended. Instead of 150 days from the end of the financial year**, the new deadline is June 30, inclusive, of the financial year following the reporting year;
- ❖ **A new form, code 60G – "Net Turnover,"** is introduced, which reflects the turnover from an accounting perspective for the financial year. Additionally, a new subform, **code 60G – "Turnover"** is introduced
- ❖ The format of the subform for the annual financial reporting, **code 60A – "Assets grouped by categories of operations"** is modified";
- ❖ The correspondence with the chart of accounts for institutions applying IFRS is modified for the following positions: **051, 085, 120, and 145.**

#### Order no. 2/2025

- ❖ The Order applies to credit institutions that prepare annual financial reports for the Ministry of Public Finance.
- ❖ The submission of the financial report is made to NAFA both on paper and in electronic format, or only electronically.
- ❖ The report is prepared using the program developed by the Ministry of Finance, provided by ANAF – a program distinct from the one used for the annual financial statements;
- ❖ The submission deadline is by **May 31 of the following year.**

#### Key words

- individuals
- healthcare
- dental services

#### Brochure (issued by NAFA) for Medical Professionals

- ❖ The brochure contains general information regarding tax obligations, from the perspective of income tax and mandatory social contributions, and is addressed to all those who earned income in 2024 and continue to earn income from providing medical/dental services, either individually or in an association form.
- ❖ For more details, please access the following link: [link](#)

#### Key words:

- Leasing agricultural assets
- individuals
- 2025
- D112
- CASS
- 6 minimum gross wages
- VAT
- 300.000 lei

#### Guide on Income Earned from Leasing Agricultural Assets from Personal Property

- ❖ This **guide** is intended for **individual taxpayers who generate income in 2025 from leasing agricultural assets from their personal estate** and includes the most common situations related to obtaining such income (*leasing agricultural assets such as: land designated for agricultural use, including productive agricultural land – arable land, vineyards, orchards, vineyards and fruit tree nurseries, hop and mulberry plantations, forested pastures, etc.*)
- ❖ This guide also covers **the main tax obligations of income payers** from leasing agricultural assets from their personal estate.
- ❖ Income payers from leasing are required to complete and submit, by the 25th inclusive of the month following the one in which the income was paid, Form **112 - "Declaration on Social Security Contributions, Income Tax Obligations, and the Nominal Record of Insured Persons"**.
- ❖ *Income payers from leasing of agricultural assets* are not required to complete and submit the Informative **Declaration regarding the tax withheld at source and gains/losses from investments, on income beneficiaries – Form 205**;
- ❖ **Individuals** who generate income from leasing agricultural assets from their personal estate **are not required to pay social insurance contributions for these incomes if the income level is below 6 times the national minimum gross salary**. However, if the individual earns income from other sources as well, and the cumulative level of these incomes exceeds 6 times the national minimum gross salary, they are required to pay the health insurance contributions (CASS).
- ❖ From the perspective of value-added tax (VAT), **leasing of agricultural assets is considered a provision of services**. An individual who exclusively engages in the leasing of immovable property on a continuous basis becomes a taxable person for VAT purposes; however, leasing of immovable property is an operation exempt from VAT.
- ❖ If an individual only engages in leasing of immovable property, **they are not required to apply for VAT registration even if their turnover exceeds the threshold of 300,000 RON**.
- ❖ Any taxable person can opt for VAT taxation on leasing operation of immovable property that are otherwise exempt from VAT.

❖ For more details, you can access the following link: [Link](#)

#### Key words

- Ro e-Transport Guide
- Sanctions

#### Updated NAFA Guide – RO e-Transport 2025;

❖ **Amendments are made to the contraventions** that apply to the actions committed by economic operators, namely:

- *The suspension of the provisions regarding the non-compliance by the road transport operator with the obligation to ensure the transfer of current vehicle positioning data, which is subject to declaration, throughout the entire transportation route of goods monitored by the RO e-Transport System; and*
- *Non-compliance by the driver of the transport vehicle with the obligation to activate the positioning device before starting the transport on national territory, and to stop the positioning device only after delivering the goods to the declared delivery location on national territory or after leaving the national territory.*

❖ For further details, please access the following link: [Link](#)

#### Others news of interest:

#### Key words

- Energy Transition Fund Contribution
- April 1, 2025 – March 31, 2026
- Construction tax
- May 25 of the year for which the tax is due
- Form 710/ Form 100

**Amendments to the Forms Used for Declaring Taxes and Duties with a Regime of Self-Assessment or Withholding at Source** (Order 623/2025 and Order 649/2025)

#### Energy Transition Fund Contribution

- ❖ The position 87 – Contribution to the Energy Transition Fund in Annex 3 of the List of Payment Obligations to the State Budget is amended;
- ❖ Annex no. 4 – Instructions for completing form 100 "Declaration regarding payment obligations to the state budget" is amended, with changes concerning the obligation to declare the Contribution to the Energy Transition Fund (item 87), depending on the measures applicable to final customers in the electricity market during the period April 1, 2025 – June 30, 2025, and the measures applicable to final customers in the natural gas market during the period April 1, 2025 – March 31, 2026.
- ❖ These changes apply to obligations due starting from April 1, 2025.

#### Construction tax

- ❖ Form 100 is amended by introducing at position 112 in the Classification of payment obligations to the state budget – "**Construction tax**";
- ❖ The deadline for submitting the D100 declaration for the construction tax owed by taxpayers is May **25 of the year for which the tax is due**;
- ❖ Taxpayers who have already submitted the declaration regarding the construction tax before the new form came into effect must submit a new document: **Form 710 – Corrective Declaration, in order to benefit from any discount provided by law.**

**Key words:**

- 15 days
- Fine

**Amendments to the Report of Findings and Sanctioning of offenses** (Order 617/2025)

- ❖ The tax contravention report form prepared by tax inspectors has been amended; the new form specifies that the fine can be paid within 15 days (not just within 48 hours);
- ❖ The new form also includes compliance with GDPR regulations.

**Key words:**

- Mining royalties

**Amendments to the calculation and payment method of the mining activity tax and mining royalties** (Order 241/2025)

- ❖ The Technical Instructions regarding the method of recording, reporting, calculating, and paying the mining activity tax and the mining royalties are replaced.





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