Tax news of June







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Amendments in brief:

New reporting requirements for entities with a financial year different from the calendar year - Order no. 899/2025 of the Minister of Finance regarding the reporting by entities that opt for a financial year different from the calendar year, was published in the Official Gazette no. 550 of June 16, 2025.

Changes regarding the RO e-Invoice system and updates regarding the operationalization of the county-level antifraud structures—Emergency Ordinance no. 37/2025 for the repeal of art. 3 para. (2) of Emergency Ordinance no. 74/2013 and art. XIV of Emergency Ordinance no. 23/2024 regarding the reorganization and strengthening of the institutional capacity of ANAF, was published in the Official Gazette no. 613 of June 30, 2025.

Other news of interest:

Amendments to cross-border arrangements reporting requirements - Order no. 755/2025 of the President of National Agency for Fiscal Administration for amending Annex no. 1 to Order no. 1029/2020 regarding the form used for reporting cross-border arrangements, was published in the Official Gazette no. 566 of June 19, 2025.

Repeal of the procedure for granting tax incentives in construction, agricultural and food industry sector - Order no. 855/2025 of the Deputy Prime Minister, Minister of Finance, for repealing the Order of the Minister of Finance no. 1528/2022 regarding the establishment of the Procedure for granting tax incentives in construction and the Order of the Minister of Finance no. 1525/2022 on the establishment of the Procedure for granting tax incentives in agricultural and food industry, was published in the Official Gazette no. 526 of June 5, 2025.

RO e-Invoice implementation schedule for B2C



Amendments in details:

Key words

- annual accounting reports
- December 31st
- balances as of January 1st
- reporting obligations for entities with different fiscal year

New reporting requirements for entities with a financial year different from the calendar year (Order no. 899/2025)

- ❖ Legal entities that opt for a financial year different from the calendar year must prepare, in addition to the annual financial statements at the chosen date, annual accounting reports as at December 31st.
- The submission deadline is May 31st of the financial year following the reporting year. If this date is non-working, the deadline is extended to the next working day.
- When preparing the balance sheet/statement of financial position, entities must also report the balances as at January 1st of the financial year prior to the one covered by the financial statements - These provisions do not apply to entities that have opted for a financial year different from the calendar year from the date of their incorporation.
- When preparing the profit and loss account/statement of financial performance, the report includes transactions from January 1st until the start of the reporting period.
- The reporting method applies whenever the entity chooses a financial year different from the calendar year.
- If the entity switches back to the calendar year, reporting is again done on January 1st and December 31st, and the transactions reflect both the current and prior fiscal year.

Key words

- operationalization of anti-fraud structures
- postponement of RO e-Invoice deadlines
- cultural institutes/centers
- October 1st, 2025
- deliveries of goods/services to cultural institutes/centers
- individual farmers applying the Special Regime for Farmers
- October 1st, 2025

Changes regarding the RO e-Invoice system and antifraud structures (Emergency Ordinance no. 37/2025)

The July 1st deadline for operationalizing county-level antifraud structures has been repealed.

Changes regarding the Ro e-Invoice system:

- cultural institutes/centers of other states operating on the Romanian territory (with intergovernmental agreements):
- ❖ The mandatory application of RO e-Invoice with these entities is postponed from July 1st to October 1st 2025.
- Until October 1st, economic operators in Romania are not required to send invoices via RO e-Invoice system to such cultural institutes/centers, unless the beneficiaries have voluntarily opted into the system.
- individual farmers applying the Special Regime for Farmers:
- The mandatory use of RO e-Invoice is postponed until October 1st, 2025. Until then, farmers applying the special regime are not required to issue invoices through RO e-Invoice.



- September 30th, 2025
- 3 working day deadline
- deliveries of goods/services to individual farmers applying the Special Regime for farmers
- If the taxpayers have not already voluntarily opted for the system, they must apply for registration in the RO e-Invoice system no later than October 1st 2025.
- Taxpayers who start carrying out economic activities after September 30th, 2025, are required to request registration in the mandatory RO e-Invoice system before beginning operations and the registration must be processed within 3 working days from the date of the request.
- ❖ Economic operators who deliver goods or provide services to these farmers, are not required to send invoices through the RO e-Invoice system, unless the beneficiaries are voluntarily registered in the system.

Others news of interest:

Key words

- description of the cross-border arrangement
- obligations to complete data in English
- repeal of tax incentives in the field of construction and in the agricultural and food industry sector
- Ro e-Invoice
- B2C

Amendment to cross-border arrangements reporting (Order no. 755/2025)

- The form used to report information on cross-border arrangements has been updated.
- The description of the arrangement and the national legal provisions must be completed both in Romanian and English.

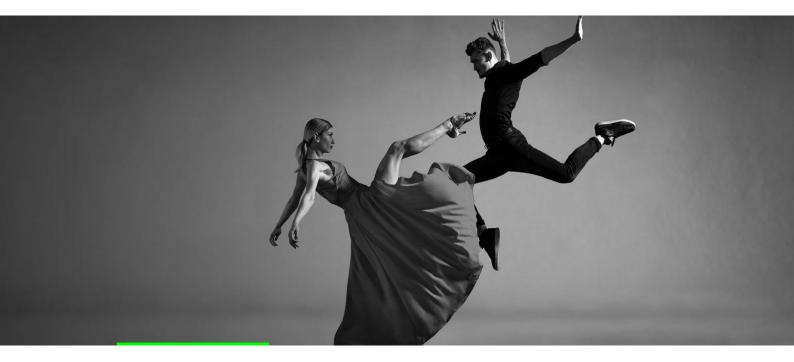
Repeal of tax incentives in construction, agricultural and food industry (Order no. 855/2025)

The tax incentives granted in construction, agricultural and food industry, are officially repealed.

RO e-Invoice - B2C: Grace period has expired

- Starting with July 1st, 2025, sanctions are applied for non-compliance with the obligation to issue invoices to individuals (B2C) via the RO e-Invoice system.
- The penalty-free period applicable in the first semester of the year has now ended.
- Companies that issue invoices to end consumers must ensure these are submitted via the RO e-Invoice system.





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