

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:

<p>Key words</p> <ul style="list-style-type: none"> • annual accounting reports • December 31st • balances as of January 1st • reporting obligations for entities with different fiscal year 	<p>New reporting requirements for entities with a financial year different from the calendar year (Order no. 899/2025)</p> <ul style="list-style-type: none"> ❖ 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 - <i>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.</i> ❖ 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.
<p>Key words</p> <ul style="list-style-type: none"> • 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 	<p>Changes regarding the RO e-Invoice system and antifraud structures (Emergency Ordinance no. 37/2025)</p> <ul style="list-style-type: none"> ❖ The July 1st deadline for operationalizing county-level antifraud structures has been repealed. <p>Changes regarding the Ro e-Invoice system:</p> <p>- <i>cultural institutes/centers of other states operating on the Romanian territory (with intergovernmental agreements):</i></p> <ul style="list-style-type: none"> ❖ 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. <p>- <i>individual farmers applying the Special Regime for Farmers:</i></p> <ul style="list-style-type: none"> ❖ 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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