

# Tax news of October



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### Amendments in brief:

**Increasing the value of nursery vouchers** - Order No. 1602/2007/2025 of the Minister of Finance and the Minister of Labor, Family, Youth and Social Solidarity on establishing the value of the indexed monthly amount granted in the form of nursery vouchers, was published in the Official Gazette No. 899 of October 1, 2025.

**Increasing the value of cultural vouchers** – Order No. 1574/3246/2025 of the Minister of Finance and the 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. 900 of October 1, 2025.

**Brochure on the main VAT rate changes under Law No. 141/2025** - available on the portal [www.anaf.ro](http://www.anaf.ro) in the Taxpayer Assistance/Services offered to taxpayers section, was published on the ANAF portal on October 3, 2025 (link [here](#)).

### Amendments to certain forms:

- ❖ **Updating the "RO e-VAT pre-filled tax return"**– Order no. 2351/2025 of the ANAF President regarding the amendment of the annex to Order no. 3775/2024 for the approval of the model and content of the form "Pre-filled RO e-VAT return", was published in the Official Gazette no. 942 of October 13, 2025.
- ❖ **Updating the "RO e-VAT Compliance Notification"** - Order no. 2394/2025 of the President of the National Agency for Fiscal Administration on the amendment of Annex no. 1 to the Order of the President of the National Agency for Fiscal Administration no. 6.234/2024 approving the model and content of the form "RO e-VAT compliance notification" form, as well as the procedure for submitting the notification, was published in the Official Gazette no. 977 of October 23, 2025.
- ❖ **Amendment of the form "Report for finding and sanctioning contraventions"**– Order no. 2202/2025 of the ANAF President regarding the amendment of Order no. 3077/2017 approving the standard form "Report for finding and sanctioning contraventions" used by personnel from the tax information activity empowered by ANAF, was published in the Official Gazette no. 918 of October 6, 2025.
- ❖ **Amendments to fiscal registration forms and those regarding VAT registration/cancellation**– Order no. 2420/2025 of the ANAF President, amending Order no. 1699/2021 and Order no. 631/2016 regarding the models and content of the related forms, was published in the Official Gazette no. 995 of October 29, 2025.

**Amendments regarding beneficial owner reporting** – Law no. 164/2025 for the approval of Government Emergency Ordinance no. 123/2022 amending Law no. 129/2019, as well as for the amendment and completion of certain normative acts, was published in the Official Gazette no. 978 of October 23, 2025.

Other news of interest:

**Repeal of technical rules regarding the deferred payment of import duties** – Order no. 2269/2025 of the ANAF President regarding the repeal of Order no. 2670/2017 for the approval of the Technical Norms regarding the authorization for the postponement of the payment of import duties due related to two or more customs operations, was published in the Official Gazette no. 921 of October 7, 2025.

**Repeal of technical rules for re-export notification** – Order no. 2270/2025 of the ANAF President on the repeal of Order no. 1196/2016 for the approval of the Technical Norms for the use and completion of the re-export notification, was published in the Official Gazette no. 921 of October 7, 2025.

**Telework/work from home facilities for parents of children with disabilities or parents of twins/triplets/ multiples** – Law no. 149/2025 supplementing art. 118<sup>1</sup> of Law no. 53/2003 – Labor Code, was published in the Official Gazette no. 936 of October 9, 2025.

**Ratification of double taxation avoidance conventions with the United Kingdom and Andorra:**

- ❖ Law No. 169/2025 on the ratification of the Convention between Romania and the United Kingdom of Great Britain and Northern Ireland for the elimination of double taxation with respect to taxes on income and capital gains and for the prevention of tax evasion and avoidance, and the Protocol to the Convention, signed in London on November 13, 2024;
- ❖ Law no. 170/2025 on the ratification of the Convention between Romania and the Principality of Andorra for the elimination of double taxation with respect to taxes on income and capital gains and for the prevention of tax evasion and avoidance, and the Protocol to the Convention, signed in New York on September 27, 2024, were published in the Official Gazette no. 996 of October 29, 2025.

Amendments in detail:

<p><b>Key words</b></p> <ul style="list-style-type: none"> <li>• RON 710</li> <li>• second semester of 2025</li> <li>• february and march 2026</li> </ul>	<p><b>Increasing the value of nursery vouchers</b> (Order nr. 1602/2007/2025)</p> <ul style="list-style-type: none"> <li>❖ For the second semester of 2025, starting with October 2025, the value of the monthly amount granted in the form of nursery vouchers increases from RON 670 to RON 710.</li> <li>❖ The new value of RON 710 also applies in the first two months of the first semester of 2026, respectively February 2026 and March 2026.</li> </ul>
<p><b>Key words</b></p> <ul style="list-style-type: none"> <li>• RON 240</li> <li>• RON 470/ event</li> <li>• second semester of 2025</li> <li>• February and March 2026</li> </ul>	<p><b>Increasing the value of cultural tickets</b> (Order nr. 1574/3246/2025)</p> <ul style="list-style-type: none"> <li>❖ For the second semester of 2025, the value of the amounts granted monthly or occasionally in the form of cultural vouchers increases from a maximum of RON 220/ month to a maximum of RON 240/ month, respectively from a maximum of RON 450/ event to a maximum of RON 470/ event.</li> <li>❖ The new value also applies in the first two months of the first semester of 2026, respectively February 2026 and March 2026.</li> </ul>
<p><b>Key words:</b></p> <ul style="list-style-type: none"> <li>• reduced VAT rate of 11%</li> <li>• standard VAT rate of 21%</li> </ul>	<p><b>Brochure regarding the main changes to VAT rates regulated by Law No. 141/2025</b> (<a href="#">link here</a>)</p> <ul style="list-style-type: none"> <li>❖ This guide provides information on the reduced VAT rate of 11%, the categories of services and/or supplies of goods for which the reduced VAT rate applies, and information on the of 21% standard VAT rate.</li> <li>❖ It also includes several clarifying examples regarding the VAT rate applicable to certain transactions.</li> </ul>
<p><b>Key words:</b></p> <ul style="list-style-type: none"> <li>• pre-filled return</li> <li>• compliance notification</li> <li>• ANAF contravention report</li> </ul>	<p><b>Amendments to certain forms:</b></p> <p><b>Updating the "Pre-filled RO e-VAT return "</b> (Order no. 2351/2025)</p> <ul style="list-style-type: none"> <li>❖ The "Pre-filled RO e-VAT return" form has been updated.</li> </ul> <p><b>Updating the "RO e-VAT Compliance Notification"</b> (Order no. 2394/2025)</p> <ul style="list-style-type: none"> <li>❖ The "RO e-VAT compliance notification" form has been updated.</li> </ul> <p><b>Amendment to the form "Report for finding and sanctioning contraventions"</b> (Order nr. 2202/2025)</p> <ul style="list-style-type: none"> <li>❖ The "Report for finding and sanctioning contraventions" form has been modified.</li> </ul>

- tax registration forms

VAT registration / cancellation forms

- instructions for filling in the forms

Key words:

- fiduciary

**Amendments to fiscal registration forms and VAT registration/cancellation form (Order nr. 2420/2025)**

- ❖ The following forms have been updated:
  - ✓ form 010 "Tax registration declaration/ statement of mentions/ deletion declaration for legal persons, associations and other entities without legal personality";
  - ✓ form 013 "Tax registration declaration/ statement of mentions/ deletion declaration for non-resident taxpayers carrying out activity in Romania through one or more permanent establishments";
  - ✓ form 015 "Tax registration declaration/ statement of mentions/ deletion declaration for non-resident taxpayers who do not have a permanent establishment in Romania";
  - ✓ form 016 "Tax registration declaration/ statement of mentions/ deletion declaration for foreign legal persons who have their place of effective management in Romania";
  - ✓ form 020 "Tax registration declaration/ statement of mentions for Romanian and foreign individuals who have a personal identification number";
  - ✓ form 030 "Tax registration declaration/ Declaration of mentions/ Declaration of deregistration for individuals who do not have a personal identification number";
  - ✓ form 040 "Tax registration declaration/ Declaration of mentions/ Declaration of deregistration for public institutions";
  - ✓ form 070 "Tax registration declaration/ Declaration of mentions/ Declaration of deregistration for individuals who carry out economic activities independently or exercise liberal professions";
  - ✓ form 700 "Declaration for the electronic registration/ modification of mentions subsequent to tax registration, as well as for the tax deregistration";
  - ✓ form 093 "VAT registration statement / Statement of amendments for taxable persons whose business establishment is located outside Romania, but who are established in Romania through fixed establishments".
- ❖ The instructions for filling in forms 010, 013, 016, 020, 040, 070, 700 in section B "Data regarding VAT registration and VAT fiscal vector" have been amended.
- ❖ The instructions for filling in forms 015 and 030 in section A "Data regarding VAT registration and VAT fiscal vector" have been amended.
- ❖ The instructions for completing form 093 in chapter V "Data regarding VAT registration and VAT fiscal vector" have been amended.

**Amendments regarding the beneficial owner reporting (Law nr. 164/2025)**

- ❖ Persons holding the capacity of fiduciary, as well as persons holding an equivalent position in a legal structure similar to a trust, are required to declare, when registering the fiduciary agreement, correct and complete

- trust
- data about the beneficial owner
- 30 days
- fine between RON 5,000 and RON 10,000
- update within 30 days
- ex officio deregistration
- 90-day period
- declaration of the beneficial owner

information about the real beneficiary of the trust or legal structure similar to a trust – *non-compliance with the obligation leads to the non-registration of the trust agreement by the competent tax authority.*

- ❖ In the event of a change in the information regarding the beneficial owner, the aforementioned persons are required to declare this information within 30 days from the date when the change occurred – *non-compliance with the obligation constitutes a contravention and is sanctioned with a fine ranging between RON 5,000 and RON 10,000.*
- ❖ Not-updating, within 30 days from the date of communication of the report establishing the contravention, the information regarding the beneficial owner of the trust leads to the application of the procedure for the ex officio deregistration of the trust or legal structure similar to the trust.
- ❖ Within 90 days from the date of entry into force of this law (i.e. from October 26, 2025), the declaration regarding the beneficial owner must be submitted in cases when it has not been previously declared or updated; the applicable sanction is the same.
- ❖ The report for finding and sanctioning the contravention shall record that failure to declare/ update, within 30 days from the date of communication of the report for finding the contravention, the information regarding the real beneficiary of the trust or legal structure similar to the trust leads to the application of the procedure of ex officio deletion of the trust or legal structure similar to the trust from the register.

#### Other news of interest

##### Key words

- repeal of technical regulations, postponement of import duties payment
- repeal of technical regulations re-export notification
- 8 days of telework/ work from home
- 2 additional days

#### Repeal of technical rules regarding the deferred payment of import duties (Order nr. 2269/2025)

- ❖ The Technical Rules regarding the authorization for the deferred payment of import duties owed in connection with two or more customs operations are repealed.

#### Repeal of the rules on the re-export notification (Order nr. 2270/2025)

- ❖ The Technical Rules on the use and completion of the re-export notification are repealed.

#### Telework / work-from-home facilities for parents of children with disabilities or parents of twins / triplets / multiples (Law nr. 149/2025)

- ❖ Employees who have in their care children up to 18 years old with disabilities benefit from 8 days per month of work-from-home or telework.
- ❖ In the case of employees who have in their care two or more children with disabilities up to 18 years old, an additional two days per month are granted for each child, for work-from-home or telework.
- ❖ Extension of the benefit: the rule also applies to employees who are parents of twins, triplets or multiples up to 18 years old.

- elimination of double taxation
- the convention between Romania and the United Kingdom
- the convention between Romania and Andorra

#### **Ratification of the double taxation conventions with the United Kingdom and Andorra (Law nr. 169/2025 and Law nr. 170/2025)**

- ❖ The Convention between Romania and the United Kingdom of Great Britain and Northern Ireland for the elimination of double taxation with respect to taxes on income and capital gains and the prevention of tax evasion and tax avoidance is ratified.
- ❖ The Convention between Romania and the Principality of Andorra for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and tax avoidance is ratified.



NOA înseamnă servicii **premium** de consultanță fiscală, audit intern și strategie 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.

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