

# Tax news of May



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### Amendments in brief:

**Update of the Form 100 to include the solidarity contribution** – Order no. 602/2026 regarding the amendment and completion of ANAF Order 587/2016 approving certain forms used for the declaration of taxes and duties subject to self-assessment or withholding at source was published in the Official Gazette no. 416 dated 15 May 2026.

**Changes regarding the ex officio recalculation of the health insurance contribution** – Order no. 603/2026 on the procedure for the ex officio recalculation by the tax authority of the health insurance contribution, as well as the model and content of certain forms, was published in the Official Gazette no. 419 dated 18 May 2026.

**Clarifications regarding the obligation of operators in the petroleum sector to report data during the oil market crisis period** – Order no. 619/363/1238/2026 approving the Instructions on the methodology for reporting information necessary to verify compliance with the measures for protecting the economy and the population, established during the declared crisis situation on the crude oil market and/or petroleum products, namely gasoline and diesel, was published in the Official Gazette no. 426 dated 20 May 2026.

**Establishing a procedure for the tax due diligence verification of crypto-asset service providers** – Order no. 608/2026 approving the procedures for implementing the provisions of Article 291<sup>^</sup>6 paragraphs (8) and (9) of Law no. 207/2015 on the Tax Procedure Code, was published in the Official Gazette no. 436 dated 25 May 2026.

**Changes regarding reporting obligations in the RO e-Invoice system** – Law no. 88/2026 approving Government Emergency Ordinance no. 128/2024 amending and supplementing Law no. 227/2015 on the Fiscal Code and establishing specific measures for digitalisation, as well as for the amendment and completion of certain normative acts, was published in the Official Gazette no. 459 dated 29 May 2026.

### Other news of interest:

**Amendments regarding the determination of the tax on means of transport** – Order no. 477/2026 approving the tax return form for the establishment of the tax on means of transport owned by individuals/legal entities was published in the Official Gazette no. 379 dated 6 May 2026.

**Amendments regarding wholesale trading and undue VAT refund** – Government Emergency Ordinance No. 38/2026 amending and supplementing certain normative acts was published in Official Gazette No. 393 of 8 May 2026.

**Notification N409 has been published on the website of ANAF** – the notification regarding the obligation to submit the informative return on the supplementary tax has been published on the ANAF website.

## Amendments in detail:

### Key words:

- D100
- Solidarity contribution

### Update of the Form 100 to include the solidarity contribution (Order no. 602/2026)

- ❖ The nomenclature of the payment obligations to the state budget is amended to include the solidarity contribution relating to revenues from the sale of crude oil and energy products obtained from the processing of crude oil extracted from the territory of Romania, and to the protection of the economy and the population during the crisis situation.

### Key words:

- CASS recalculation
- Dependants for whom the taxpayer has opted to pay CASS
- Insurance period

### Changes regarding the ex officio recalculation of the health insurance contribution (Order no. 603/2026)

- ❖ Updates are made to the procedure for recalculating the health insurance contribution due for the year 2025.
- ❖ The scope of the procedure is extended, in order to include dependants (wife/husband, parents with no income of their own) for whom the taxpayer has opted to pay the CASS.
- ❖ The provisions according to which the contribution is due only for the actual insurance period, up to the date of death are maintained.
- ❖ The procedure is aligned with the new provisions of the Fiscal Code, replacing the previous 2022 procedure.

### Key words:

- Report regarding monthly commercial margin value
- Deadline for submitting the report
- Reporting obligation

### Clarifications regarding the obligation of operators in the petroleum sector to report data during the crisis period on the crude oil market (Order no. 619/363/1238/2026)

- ❖ A standardized reporting template is introduced regarding the average monthly commercial margin value, which must be completed and submitted by economic operators importing, producing gasoline and diesel fuel, and distributing and/or trading these products.
- ❖ The report on the average monthly commercial margin value is submitted electronically, within 20 calendar days from the end of the reporting month. The report may be corrected if errors are identified.
- ❖ The report includes information on:
  - revenues recorded from the sale of products consisting of gasoline and diesel fuel;
  - corresponding expenses related to acquisition cost/production cost;
  - average commercial margin value and weighted average price.

For the last monthly reporting period, corresponding to June 2026, the form will also include cumulative values, respectively the average

- Commercial margin
- Information requests

commercial margin value for each product type provided in Form 181 “Declaration on the annual average commercial margin value”.

- ❖ It is specified that the average commercial margin value may not exceed the annual average commercial margin for 2025, as declared by each economic operator, and breach of this provision constitutes an offence.
- ❖ A legal framework is established whereby ANAF, ANPC, and the Competition Council may request reporting operators to provide information regarding price formation and commercial margins.

**Key words:**

- DAC 8
- Reporting Crypto-Asset Service Providers

**Establishing a procedure for the tax due diligence verification of crypto-asset service providers (Order no. 608/2026)**

- ❖ The mechanism is established through which the tax authorities verify the existence, accuracy, and completeness of the information submitted by Reporting Crypto-Asset Service Providers (DAC8/CARF).
- ❖ A remediation procedure is introduced whereby, if the authorities identify incorrect or incomplete information, they issue an official notification to the Reporting Crypto-Asset Service Provider, which then has 30 days to correct and complete the information.

**Key words:**

- Cultural institutes transactions
- e-Invoice for Farmers
- e-Invoice for individuals

**Amendments regarding reporting obligations in the RO e-Invoice system (Law no. 88/2026)**

- ❖ The obligation to use the RO e-Invoice system is removed for supplies of goods/services made to/by cultural institutes/centres of other states operating in Romania under intergovernmental agreements.
- ❖ The obligation for individuals applying the Special Regime for Farmers to use the RO e-Invoice system is also removed, as well as the obligation for economic operators supplying goods/services to these individuals to transmit invoices through the system.
- ❖ It is clarified that suppliers/service providers identified for tax purposes via the personal numerical code (CNP) are not required to use the RO e-Invoice system.

**Other news of interest:**

**Key words:**

- Local taxes
- ITL 005

**Amendments regarding the determination of the tax on means of transport (Order no. 477/2026)**

- ❖ An updated model of Form ITL 005 is approved (tax return for establishing the tax on means of transport owned by individuals/legal entities for the purpose of determining local taxes and duties by the local tax authorities), replacing the previous form from 2015.

**Key words:**

- Wholesale wine trading
- Fire safety authorisation
- Undue VAT refund conditions

**Amendments regarding wholesale trading and the refund of undue VAT (Emergency Ordinance No. 38/2026)**

- ❖ It is clarified that, for wholesale wine trading and the holding of the wholesale trading certificate, the establishment of a guarantee in the amount of RON 250,000 is not required.
- ❖ The requirement to hold proof of fire safety authorization is removed in the case of economic operators holding tax warehouse authorisations for the exclusive production of wine.
- ❖ The criteria for undue VAT refund are updated, with the removal of the criteria related to significant discrepancies between the informative returns submitted by the taxpayer and those submitted by the commercial partner.

This provision is replaced with “other situations established by order of the President of the ANAF, from which it results that taxable persons present a risk of undue VAT refund.” The procedure clarifying these situations is to be published.

**Key words:**

- N409
- Pillar II

**Notification N409 has been published on the website of ANAF**

- ❖ The electronic format of the notification regarding the obligation to submit the informative return on the supplementary tax has been published on the website of ANAF.
- ❖ Romanian companies that are part of a multinational group and are subject to Pillar Two obligations are required to submit this form in order to notify the tax authorities of the entity responsible for filing the supplementary tax return.



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