Tax news of June

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Amendments in brief:

Update of Form 112 regarding payment obligations – Order no. 605/95/928/2314/2026 approving the template, content, filing procedure and administration of Form 112 "Statement regarding social security contribution liabilities, personal income tax liabilities and the nominal records of insured persons" was published in the Official Gazette no. 463, dated 2 June 2026.

Amendments regarding the meetings between the tax authority and taxpayers – Order no. 705 of the President of the National Agency for Fiscal Administration approving the Procedure governing the conduct of meetings between the central tax authority and taxpayers through the use of remote video communication means was published in the Official Gazette no. 494 dated 15 June 2026.

Clarifications regarding the mutual agreement procedure under the provisions of the tax treaty or agreement for the avoidance/elimination of double taxation concluded by Romania with another state – Order no. 660 of the President of the National Agency for Fiscal Administration on the conduct of the mutual agreement procedure was published in the Official Gazette no. 497 dated 16 June 2026.

Amendments to the procedure for the settlement of appeals – Order no. 676/2026 of the Minister of Finance amending Order of the Minister of Public Finance no. 3,004/2017 approving the Procedure for the Settlement of Appeals was published in the Official Gazette no. 512 dated 22 June 2026.

Other news of interest:

A procedure is introduced for communicating alert notifications regarding the failure to fulfil budgetary payment obligations – Order no. 758/2026 approving the Procedure for communicating alert notifications regarding the failure to fulfil budgetary payment obligations was published in the Official Gazette no. 526 dated 26 June 2026.

Updates regarding half-yearly accounting reporting – Press Release of the Ministry of Finance dated 29 June 2026.

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Amendments in detail:

Key words:	
• D112 • Occupational pensions • Tax facility • Implementation deadlines	**Update of the Form 112 regarding payment obligations (Order no. 605/95/928/2314/2026)** ❖ Form 112 is updated to include employer-paid contributions to occupational pension schemes for their own employees, up to the limit of EUR 400 per year for each individual, in accordance with Article 76 para. (4^1) letter e) of Law No. 227/2015 on the Fiscal Code. ❖ Form 112 is updated following the reduction of the tax facility applicable to the minimum wage from RON 300/month to RON 200/month. ❖ The provisions of the Order shall apply starting with the reporting of income related to July 2026.

Key words:	
• ANAF videoconference • Tax inspection • Option to participate via videoconference • Identification on the videoconference platform • Participation through an authorised representative • Rules of conduct	**Amendments regarding the conduct of meetings between the tax authority and taxpayers (Order no. 705/2026)** ❖ The option to establish meetings between taxpayers and the National Agency for Fiscal Administration via videoconference is introduced, using a secure platform made available by the tax authority. ❖ The cases in which videoconferences may be conducted are regulated, namely: tax inspections, personal tax situation checks, oral hearings, meetings with taxpayers and mediation procedures. ❖ The taxpayer may opt, through the Virtual Private Space, for a videoconference within 2 working days from the date of notification. ❖ The electronic identification methods accepted on the videoconference platform are established, namely: qualified certificates, username and password, and a one-time password or ROeID. ❖ Where empowered persons participate in the meeting, the document certifying such capacity, electronically signed, must be submitted through SPV at least 3 working days before the meeting. ❖ The Order establishes strict conduct rules: the video camera must remain on at all times, the participant must be alone in the room, the taxpayer is prohibited from recording the meeting and distributing its content without the approval of the Ministry of Finance–ANAF, etc.

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Key words:	**Clarifications regarding the conduct of the mutual agreement procedure under the provisions of the tax treaty or agreement for the avoidance/elimination of double taxation concluded by Romania with another state (Order no. 660/2026)**
• OECD	❖ Relevant procedural clarifications are introduced and the national framework applicable to the mutual agreement procedure is aligned with the standards developed at OECD and EU level.
• Application of the Order	❖ The provisions of the Order apply to: - requests for initiation of the mutual agreement procedure; - cases initiated under the tax treaty or agreement for the avoidance/elimination of double taxation concluded by Romania with another state or under EU Convention 90/436/EEC on the elimination of double taxation in connection with the adjustment of profits of associated enterprises; - EU-level disputes, at the request of the affected person.
• Mutual agreement procedure deadline	❖ The deadline for submitting a request for the mutual agreement procedure is extended to 3 years, calculated from the date of communication of the tax assessment act or relevant notification.
• SPV submission	❖ The request for the mutual agreement procedure shall be submitted electronically through the Virtual Private Space, in Romanian and English.
• Consultation with the partner authority	❖ ANAF is required to consult the partner competent authority before rejecting the request as inadmissible.

Key words:	**Amendments regarding the procedure for the settlement of appeals (Order no. 676/2026)**
• Settlement of appeals	❖ The rights of the appellant are extended by allowing to appoint an authorised representative to request and exercise the right to make oral hearings with the authorities.
• Oral hearing	❖ It is clarified that the request for oral hearings must be submitted within a maximum of 20 days from the registration of the appeal.
• Access to evidence	❖ It is mentioned that, at the request of the appellant or the authorised representative, the specialised department is required to grant the appellant/authorised representative access to all evidence relevant to the settlement of the appeal, except where general public interest objectives justify restricting access to such evidence.

Other news of interest:

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Key words:

- Outstanding obligations notification
- Individuals and legal entities
- RON 40,000 threshold

Procedure for communicating alert notifications regarding the failure to fulfil budgetary payment obligations (Order no. 758/2026)

- In case the taxpayers have outstanding budgetary obligations, they will be notified that such obligations may give rise to a state of financial distress or insolvency.
- Legal entity taxpayers and individuals carrying out independent economic activities will receive this notification through the Virtual Private Space, if the case. Credit institutions, investment firms, insurance companies, etc. are exempt from receiving such notification.
- The notification is sent only once upon reaching the threshold of RON 40,000 representing outstanding budgetary obligations. Subsequently, the notification is sent twice a year until the debt is fully paid or until the amount falls below the threshold.

Key words:

- Half-yearly accounting reporting
- Balance sheet

Updates regarding half-yearly accounting reporting (Press Release dated 29 June 2026)

- The Ministry of Finance clarified that, for 2026, economic operators with a turnover exceeding EUR 1,000,000 are not required to prepare and submit the half-yearly accounting reporting as of 30 June 2026.

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