Tax news of July

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Amendments in brief:

Amendments regarding the transfer pricing file – Order no. 828/2026 of the President of the National Agency for Fiscal Administration on the value of transactions, the deadlines for preparation, the content and the conditions for requesting the transfer pricing file, as well as the procedure for the adjustment/estimation of transfer prices, was published in the Official Gazette no. 543 dated 2 July 2026.

Amendments regarding the procedure for redirecting corporate income tax for sponsorships – Order no. 773/2026 of the President of the National Agency for Fiscal Administration approving the procedure for redirecting corporate income tax for sponsorships and/or patronage acts was published in the Official Gazette no. 546 dated 2 July 2026.

Updates of the rules regarding the VAT Deferral Certificate in Customs – Order no. 814/2026 of the Minister of Finance amending and supplementing Order of the Minister of Finance no. 3,225/2020 on the Rules for granting the VAT Deferral Certificate in Customs and for the release of the guarantee for the import of goods was published in the Official Gazette no. 549 dated 3 July 2026.

Introduction of Form F8000 regarding the reports submitted by Reporting Crypto-Asset Service Providers – Order no. 750/2026 of the President of the National Agency for Fiscal Administration approving the template and content of Form F8000 for the fulfilment of the reporting obligations laid down by the Fiscal Procedure Code was published in the Official Gazette no. 554 dated 6 July 2026.

Clarifications regarding the expenses eligible for the additional deduction upon the admission/maintenance to trading of shares – Order no. 804/2026 of the Minister of Finance on establishing the expenses related to the process of admission to/maintenance of trading of shares on a regulated market/multilateral trading facility (MTF), taken into account for the additional deduction of 50% provided for by the Fiscal Code, was published in the Official Gazette no. 556 dated 7 July 2026.

Updates regarding the Tax Records Register – Order no. 808/2026 of the Minister of Finance on the Tax Records Register was published in the Official Gazette no. 556 dated 7 July 2026.

Other news of interest:

Approval of the procedure for the use of bodycams by anti-fraud inspectors – Order no. 851/2026 on the conditions for the use of portable audio-video recording devices by anti-fraud inspectors in the exercise of their official duties was published in the Official Gazette no. 555 dated 7 July 2026.

Approval of the procedure for issuing and amending the advance pricing agreement – Order no. 827/2026 approving the Procedure for issuing and amending the advance pricing agreement, as well as the content of the request for issuing and amending the advance pricing agreement, was published in the Official Gazette no. 543 dated 2 July 2026.

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Amendments in detail:

Key words:	**Amendments regarding the transfer pricing file (Order no. 828/2026)**
• Filing deadline	❖ In the case of large taxpayers, the obligation is introduced to submit the transfer pricing file through the Virtual Private Space within 30 working days from the legal deadline for filing the annual corporate income tax returns (25th June of the following year).
• Signing of the documentation	❖ It is provided that the documentation shall be signed by the legal representative or authorized representative of the company.
• Materiality thresholds	❖ The materiality thresholds are amended by introducing four categories of transactions through the separation of tangible assets from intangible assets and the amendment of the significance thresholds. The materiality of transactions shall be determined for each affiliated company individually, by reference to the value of each transaction pertaining to the four categories.
• Editable electronic annexes	❖ It is mentioned that the annexes to the file which are also available in electronic format shall be submitted in an editable format, and documents in a foreign language shall be accompanied by translations into Romanian.
• Comparability analysis	❖ It is mentioned that the comparability analysis shall be carried out by reference to the tax residence jurisdiction of the tested party.

Key words:	**Amendments regarding the procedure for redirecting corporate income tax for sponsorships and/or patronage acts (Order no. 773/2026)**
• Tax payment verification deadline	❖ The condition requiring the settlement of corporate income tax liabilities within 45 days of the due date is removed, this condition now having to be fulfilled by the date on which the request is reviewed by the tax authority.
• Errors in the submitted request	❖ It is clarified that exceeding the amount of the corporate income tax or of the redirectable difference constitutes an error in the submitted request, and the authorities will issue a notification to that effect.
• Rejection notification	❖ The document entitled "Notification regarding the manner of settlement of the request for redirecting corporate income tax" is updated to reflect the legislative amendments.

Key words:	**Updates of the rules for granting the VAT Deferral Certificate in Customs and for the release of the guarantee for the import of goods (Order no. 814/2026)**
• DVN app	❖ The procedure for obtaining the certificate is digitalized, namely the submission of the request, the communication of the rejection and of the revocation decision are carried out exclusively through the DVN (National Customs Decisions) application of the Romanian Customs Authority.

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• Continuous eligibility verification	❖ The Romanian Customs Authority shall verify the fulfilment of the eligibility conditions regarding the absence of outstanding tax liabilities throughout the entire validity period of the certificate, not only at the time of issuance.
• Simplified documentation	❖ The requirements for the submission of tax clearance certificate, of the declaration regarding the value of imports carried out in the last 6 months, and of the VAT certificate are removed.
• Verification of conditions	❖ The minimum import value of RON 50 million condition, the VAT registration condition, and the insolvency status are now verified by the competent departments of the Romanian Customs Authority.
• VAT Deferral Certificate in Customs	❖ The VAT Deferral Certificate in Customs will be issued through the DVN application, and is valid for a period of 6 months.

Key words:	**Introduction of Form F8000 regarding the reports submitted by Reporting Crypto-Asset Service Providers (Order no. 750/2026)**
• Form F8000 DAC8/CRS	❖ Form F8000 (DAC8/CRS) is approved, whereby Reporting Crypto-Asset Service Providers shall report annually to ANAF information on Reportable Users (individuals and legal entities) and on their transactions, structured by type of crypto-asset (the aggregate gross amount paid/received, the aggregate number of units and the number of transactions, the aggregate fair market value, etc.).
• Filing deadline	❖ Submission is mandatory even in the absence of reportable data and shall be made exclusively in electronic format, through the eGuvernare portal, using a qualified digital certificate, by 15th of March for the preceding year.
• Reporting in another jurisdiction	❖ Reporting Crypto-Asset Service Providers may select the "OtherNexus" option if they already fulfil their reporting obligations in another Member State or in another Qualifying Jurisdiction outside the European Union.
• Correction option	❖ The reported data may subsequently be corrected, either at the initiative of the reporting provider, at the request of other jurisdictions, or following an ANAF audit.

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Key words:

- Eligible expenses for the deduction
- Applicable period
- State aid expenses exclusion

Clarifications regarding the expenses related to the process of admission to/maintenance of trading of shares on a regulated market/multilateral trading facility (MTF) (Order no. 804/2026)

- The expenses eligible for the additional 50% deduction when computing the taxable result, applicable to companies undergoing the process of admission to/maintenance of trading, are the following:
  - consulting and intermediation services (legal, valuation, investor relations);
  - regulated fees/tariffs (prospectus approval, registration of securities);
  - fees charged by the operator of the regulated market (file processing, admission, annual maintenance);
  - other justifiable expenses (adaptation of internal processes, central depository services, financial audit).
- The applicable period covers the expenses recorded starting with the date on which the decision to initiate the admission to trading process is approved (subsequent to 1 January 2026), until the last day of the first fiscal year following the year in which the admission to trading of the shares was approved.
- Expenses already covered by State aid or minimis aid schemes for listing costs are excluded.

Key words:

- Tax Records Register
- Removal of the purchase requirement
- Preparation in electronic format
- Completion of the register

Updates regarding the Tax Records Register (Order no. 808/2026)

- The obligation to prepare the register on a quarterly/annual basis remains in force for corporate income taxpayers.
- The previous provisions, under which the register was a document with special regime, printed by the National Printing House and purchased for a fee from the territorial tax units, are removed.
- The taxpayer may prepare the register in written or electronic form, taking into account the template made available by the authorities.
- The register shall be completed in order to allow the identification and control of the operations underlying the determination of the taxable result and the calculation of the corporate income tax.

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Other news of interest:

Key words:	**Approval of the procedure for the use of portable audio-video recording devices by anti-fraud inspectors in the exercise of their official duties (Ordin no. 851/2026)**
• Anti-fraud control • Bodycam monitoring of controls • RO e-Transport monitoring obligation	❖ The anti-fraud authorities shall be able to use bodycams within: - anti-fraud controls carried out at the registered office/at the premises of the tax authority, as well as in other locations; - identification procedures of directors and of persons involved in the operations under investigation; - investigations, surveillance and tax audits necessary for the prevention and detection of tax evasion acts; - the assessment of the circumstances regarding the criminal offences in the financial-fiscal field; - the seizure of documents, goods or valuables; - the monitoring of road transports through the RO e-Transport system.

Key words:	**Approval of the procedure for issuing and amending the advance pricing agreement (Order no. 827/2026)**
• Roll-back APA • APA for future transactions • Required information • Annual compliance report	❖ The issuance of a roll-back APA is regulated, applicable for a period of up to five fiscal years preceding the submission of the request. ❖ It is clarified that the APA for future transactions and the roll-back APA constitute distinct agreements, issued on the basis of separate requests. ❖ It is specified that it is not possible to request an APA covering exclusively fiscal periods prior to the submission of the request. ❖ The information and documents to be submitted in support of the request are clarified, including those relating to intra-group transactions and the comparability study. ❖ It is established that, following the issuance of the APA for future transactions, the taxpayer is required to submit an annual report regarding compliance with the terms and conditions set out in the agreement.

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