



Tax Flash October 2026

VAT refunds procedure. Update

Please find below an update on the procedure for settling VAT returns showing negative amounts with a refund option, which we first presented in our Tax Newsletter September 2026.

The way the risk of an undue VAT refund is assessed has been substantially expanded, with new rules applying beginning with VAT returns relating to September 2026 and the third quarter of 2026.

Numerous new situations have been introduced for use in determining whether a taxable person presents the risk of an undue VAT refund, including:

- the circumstances of persons holding significant interests in the share capital of the taxable person, its directors, or other entities in which they hold similar positions (for example, entries in the special database regarding the risk of undue VAT refunds or in the tax record)
- situations where the amount claimed as a refund is significantly influenced by frequent corrections of material errors or shows a significant increase over previous periods
- failure by the taxable person to submit statements D394, D390 and D406 by the applicable deadlines
- the taxable person is subject to insolvency prevention proceedings, is insolvent or was incorporated less than six months before filing the VAT return showing negative amounts with a refund option
- certain amounts reported in the VAT returns differ significantly from the corresponding information reported through the national RO e-Invoice and RO Electronic Cash Register systems

The risk of an undue VAT refund is also deemed to exist where at least one of the suppliers that issued the invoices from which a significant proportion of the deductible VAT reported in the VAT returns filed by the taxable person during the period to which the amount claimed as a refund relates finds themselves in circumstances that may indicate a tax risk.

Further to the above, the following circumstances, among others, are also taken into account: inclusion in databases on the risk of undue VAT refunds; insolvency, bankruptcy or liquidation; the existence of offences entered in the tax record; failure to comply with filing obligations; outstanding VAT liabilities; significant discrepancies between data reported through the national RO e-Invoice and RO Electronic Cash Register systems and the VAT returns; inactive taxpayer status or cancellation of the VAT registration number; incorporation within the six months preceding the filing of the VAT return under review; VAT (re)registration within the last six months; and use of a tax period other than the calendar month.

The circumstance in which a supplier whose invoices account for a significant proportion of the deductible VAT is affiliated with the person claiming the VAT refund is no longer stipulated as a circumstance indicating the risk of an undue VAT refund (Order of the President of the ANAF no. 1,425/2026).



Source: Order of the President of the ANAF no. 1,123/2026, Official Gazette no. 823 of 28 September 2026; Order of the President of the ANAF no. 1,425/2026, Official Gazette no. 868 of 16 October 2026; Order of the President of the ANAF no. 352/2022, Official Gazette no. 242 of 11 March 2022, as subsequently amended and supplemented.

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