



Tax Newsletter September 2026

1. New procedure for issuing advance tax rulings

Order of the Minister of Finance no. 1128/2026, published in Official Gazette no. 757 of 7 September 2026, approves a new procedure for issuing advance tax rulings (ATR) and repeals Order no. 1178/2023. The new procedure applies to applications filed after the entry into force of the order.

We outline the most important changes below.

- **Deadline for submitting an application**

The requirement to submit an application at least 90 days before carrying out a transaction is eliminated. The application may be submitted before or during the performance of the transaction, provided that the factual circumstances presented have not produced tax effects by the date on which the application is filed.

- **Mandatory documentation**

The extensive list of information required under the repealed procedure (including, among other things, information regarding affiliated entities where the application fell under one of the categories provided for by BEPS Action 5/DAC3) is replaced by a limited set of mandatory information essential for the tax analysis of the transaction.

- **Grounds for rejection**

The new procedure significantly reduces and simplifies the grounds for rejecting an application. Some of the basic categories of grounds for rejection are retained, including, among others, the absence of an economic purpose, failure to complete the application, contradictory or incomplete information, the transaction producing tax effects before the application is filed and failure to meet other conditions for issuing an ATR provided for by the Fiscal Procedure Code.

Source: Order of the Minister of Finance no. 1128/2026, Official Gazette no. 757 of 7 September 2026; Order of the Minister of Finance no. 1178/2023, Official Gazette no. 263 of 30 March 2023.

2. New ex officio VAT assessment procedure

Order of the President of the ANAF no. 1022/2026, published in Official Gazette no. 745 of 3 September 2026, introduces a separate procedure for the ex officio assessment of VAT. The new procedure applies starting VAT returns for July 2026. For earlier periods, the previous procedure, established through Order of the President of the ANAF no. 962/2016, continues to apply.

We outline the most important changes below.



- **A new approach**

The procedure based on historical average values taken from D300 and D394 returns (and, additionally, D390 returns) and an adjustment based on the annual consumer price index has been discontinued. The new estimation method uses data extracted from the national RO e-Invoice and RO Electronic Cash Register systems for the period for which the VAT return was not filed.

- **Estimation method**

The payable ex officio assessed VAT is defined as the difference between the output VAT and 50% of the deductible VAT extracted from the national RO e-Invoice and RO Electronic Cash Register systems for the relevant period.

Source: Source: Order of the President of the ANAF no. 1022/2026, Official Gazette no. 745 of 3 September 2026; Order of the President of the ANAF no. 962/2016, Official Gazette no. 233 of 30 March 2016.

3. Amendment to the VAT refunds procedure

Order of the President of the ANAF no. 1123/2026, published in Official Gazette no. 823 of 28 September 2026, amends and supplements Order of the President of the ANAF no. 352/2022 on the settlement of VAT returns showing negative amounts with a refund option.

The basic procedure remains in force, but the assessment of the risk of an undue VAT refund is substantially expanded. The new rules apply to VAT returns relating to August 2026 and the third quarter of 2026, as well as to VAT returns currently being processed, except for those forwarded to the specialised department for settlements following a pre-refund tax inspection.

We outline the most important changes below.

- **Tax risk assessment**

Numerous new circumstances are introduced for determining whether a taxable person presents a risk of an undue VAT refund, including:

- the situation of the taxable person's shareholders, associates or directors, or that of other entities in which they hold similar positions (for example, entries in the special database of taxable persons with a risk of undue VAT refunds or in the tax record)
- the amount claimed as a refund is significantly influenced by frequent corrections of material errors or shows a significant increase compared with previous periods
- the taxable person failed 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 for a negative amount with a refund option
- certain amounts reported in the VAT return differ significantly from the corresponding information reported through the national RO e-Invoice and RO Electronic Cash Register systems.



- **Suppliers**

The risk of an undue VAT refund is also deemed to exist where at least one of the suppliers that issued the invoices accounting for a significant proportion of deductible VAT is in circumstances that may indicate a tax risk.

In this situation, the following circumstances, among others, are relevant: inclusion in databases of taxable persons with a risk of undue refunds, insolvency, bankruptcy or liquidation, the existence of offences on 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, and incorporation and/or VAT registration within the last six months before the filing of the VAT return under review.

- **Related parties**

The new procedure also qualifies as a risk of an undue VAT refund the situation in which at least one supplier whose invoices account for a significant proportion of deductible VAT is affiliated with the person claiming the VAT refund.

Source: Order of the President of the ANAF no. 1123/2026, Official Gazette no. 823 of 28 September 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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IMPRINT Information update: 12 October 2026 This information has been simplified and is not a substitute for individual advice. Responsibility for the content lies with [Daniela Zar, Tax Partner](#) of TPA Romania, Blvd. Iancu de Hunedoara 48, 011745 Bucharest, Romania. TPA Romania is an independent member of the Baker Tilly Europe Alliance. Tel: +40 21 3100669. Homepage: www.tpa-group.ro; Concept and design: TPA Romania

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