



Tax Alert

March 2025
English and Romanian

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New digital platform transport reporting requirements

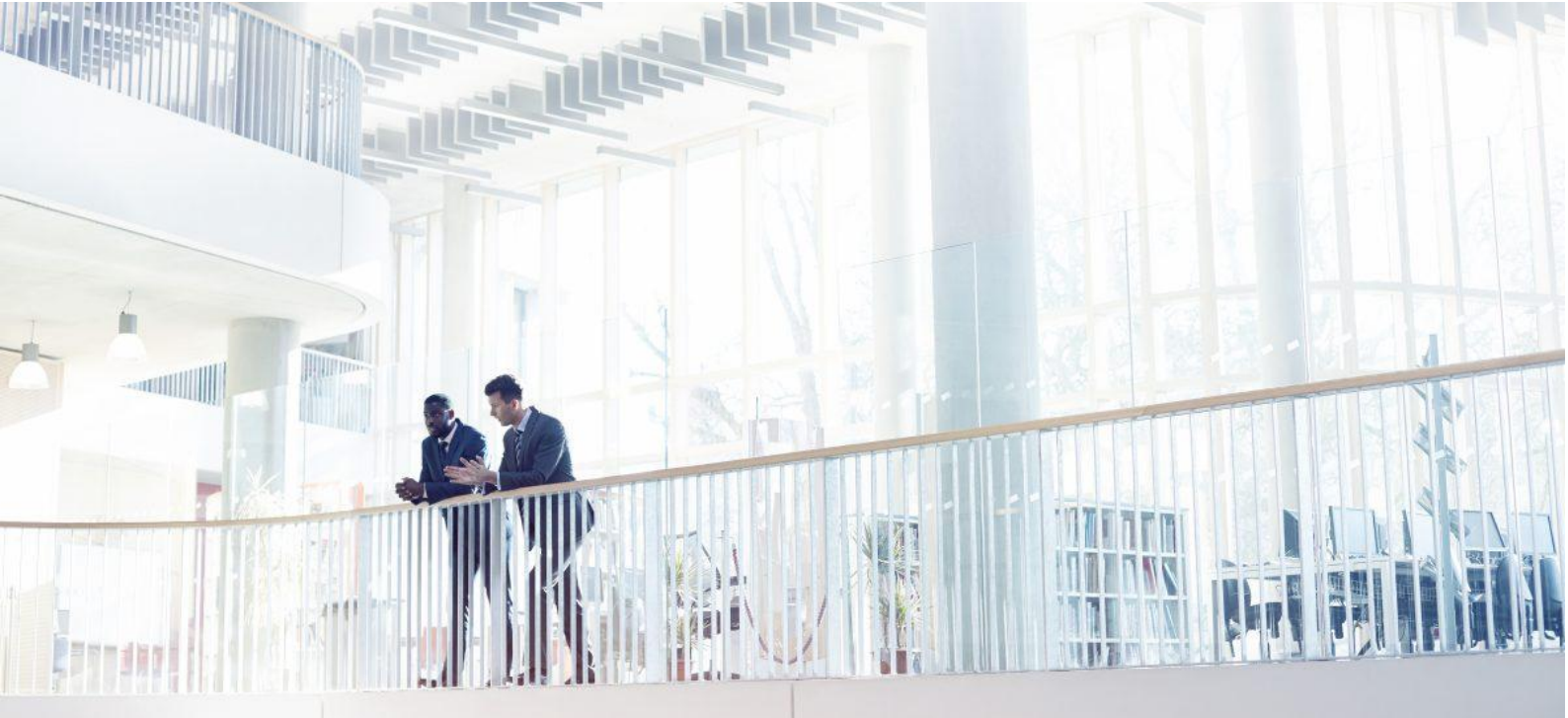
The Order No. 382 of the President of the National Agency for Fiscal Administration on the approval of the model and content of form 397 "Informative declaration on alternative transportation activities with a car and driver, intermediated through a digital platform" has been published on Official Gazette No 242 on 19th March 2025

Main provisions:

- The form must be filled in and submitted by digital platform operators and subsidiaries through which non-resident legal entities carry out business activities in Romania.
- The form includes information such as: identification data of the digital platform operator, information regarding the alternative transport providers, information regarding the vehicles and the drivers;
- The form must be submitted monthly, up to the last calendar day of the month following the reporting period.
- In the event of errors or omissions identified after the submission of the form, the platform operator shall submit a new statement which will replace the statement initially submitted.
- The form shall be submitted by electronic means.

Date entering into force: 19 May 2025.

Submit RfP



Noi cerințe de raportare pentru transportul intermediat prin platforme digitale

Ordinul nr. 382 al președintelui Agenției Naționale de Administrare Fiscală privind aprobarea modelului și conținutului formularului 397 „Declarație informativă privind activitățile de transport alternativ cu autoturism și conducător auto intermediat printr-o platformă digitală” a fost publicat în Monitorul Oficial nr. 242 În data de 19 martie 2025.

Principalele reglementări:

- Formularul se depune de către operatorii de platforme digitale precum și de filialele operatorilor persoane juridice nerezidente care derulează activitățile comerciale în România;
- Formularul include informații precum: datele de identificare ale operatorului platformei digitale, informații privind operatorii de transport alternativ, informații privind autoturismele și conducătorii auto;
- Formularul se depune lunar, până în ultima zi calendaristică a lunii următoare perioadei de raportare.
- În cazul sesizării erorilor sau omisiunilor după depunerea declarației, operatorul platformei depune o declarație nouă care va înlocui declarația depusă inițial.
- Formularul se depune prin mijloace electronice.

Data intrării în vigoare: 19 Mai 2025.

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Contacts



Edwin Warmerdam
Partner, Head of Tax
edwin.warmerdam@forvismazars.com



Bianca Vlad
Partner, Tax
bianca.vlad@forvismazars.com

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