



Tax Alert

June 2025
English and Romanian

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Amendments to Annex No. 1 of the Order of the President of the National Agency for Fiscal Administration No. 1029/2020 regarding the approval of the form used by intermediaries or relevant taxpayers, as the case may be, for submitting the information on reportable cross-border arrangements.

On June 19, 2025, in the Official Gazette, part I, No. 566, OPANAF no. 755/2025 was published, concerning the amendment of the form for reporting cross-border arrangements (DAC6).

The amendments to the form compared to the initial version include:

- In Section II, point 5, the cross-border arrangement subject to reporting shall be described in both Romanian and English languages. Previously, the description in English language was optional;
- In Section II, point 6, it is mentioned that the national legal provisions constituting the basis of the cross-border arrangement subject to reporting shall be included in both the Romanian and English languages.

Date entering into force: 19 June, 2025

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Modificări aduse Anexei nr. 1 la Ordinul Președintelui Agenției de Administrare Fiscală nr. 1029/2020 privind aprobarea formularului utilizat de intermediarii sau contribuabilii relevanți, după caz, în vederea raportării informațiilor cu privire la aranjamentele transfrontaliere care fac obiectul raportării

În data de 19.06.2025 în Monitorul Oficial, partea I, nr. 566, a fost publicat OPANAF nr. 755/2025 ce vizează modificarea formularului pentru raportarea aranjamentelor transfrontaliere (DAC6).

Modificările formularului aduse față de forma inițială includ:

- La secțiunea II, punctul 5 se va descrie aranjamentul transfrontalier care face obiectul raportării în limba română și în limba engleză. Anterior, descrierea în limba engleză era opțională.
- La secțiunea II, punctul 6 se menționează faptul că prevederile legale naționale care constituie baza aranjamentului transfrontalier care face obiectul raportării vor fi prezentate în limba română și în limba engleză.

Data intrării în vigoare: 19 iunie, 2025

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