



Tax Alert

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English and Romanian

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Government Ordinance No. 22/2025 amending Government Emergency Ordinance No. 70/2024

On 29 August 2025, Government Ordinance No. 22/2025 was published in Official Gazette No. 806, amending Government Emergency Ordinance No. 70/2024 on certain measures for the implementation and use of the pre-completed RO e-VAT return.

The main amendments state:

- The enforcement of sanctions under the e-VAT system has been postponed once again, until 31 December 2025. In the absence of sanctions, failing to respond to RO e-VAT compliance notifications is effectively optional during this period, with no fiscal consequences or related risks.
- As of 1 January 2026, the obligation becomes fully effective: taxpayers will have to respond to notifications within 20 days, under the sanction of a fine ranging from RON 1,000 to 10,000 (depending on the taxpayer category), and failure to respond or providing incomplete data will be considered a tax risk indicator.

Date entering into force: 1 September 2025.

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Ordonanța nr. 22/2025 privind modificarea Ordonanței de urgență a Guvernului nr. 70/2024

În data de 29 August 2025, în Monitorul Oficial nr. 806 a fost publicată Ordonanța nr. 22/2025 prin care se aduc modificări Ordonanței de urgență a Guvernului nr. 70/2024 privind unele măsuri de implementare și utilizare a decontului precompletat RO e-TVA

Principalele modificări prevăd:

- Aplicarea sancțiunilor pentru sistemul e-TVA a fost din nou amânată, până la 31 decembrie 2025. În lipsa unor sancțiuni, nerăspunderea la notificările de conformare RO e-TVA devine practic opțională în această perioadă, fără consecințe fiscale sau riscuri asociate.
- Începând cu 1 ianuarie 2026, obligația devine efectivă: contribuabilii vor trebui să răspundă notificărilor în termen de 20 de zile, sub sancțiunea unei amenzi între 1.000 și 10.000 lei (în funcție de categoria contribuabilului), iar lipsa sau furnizarea incompletă a datelor va fi considerată indicator de risc fiscal.

Data intrării în vigoare: 1 septembrie 2025.

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