



Tax Alert

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English and Romanian

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mazars



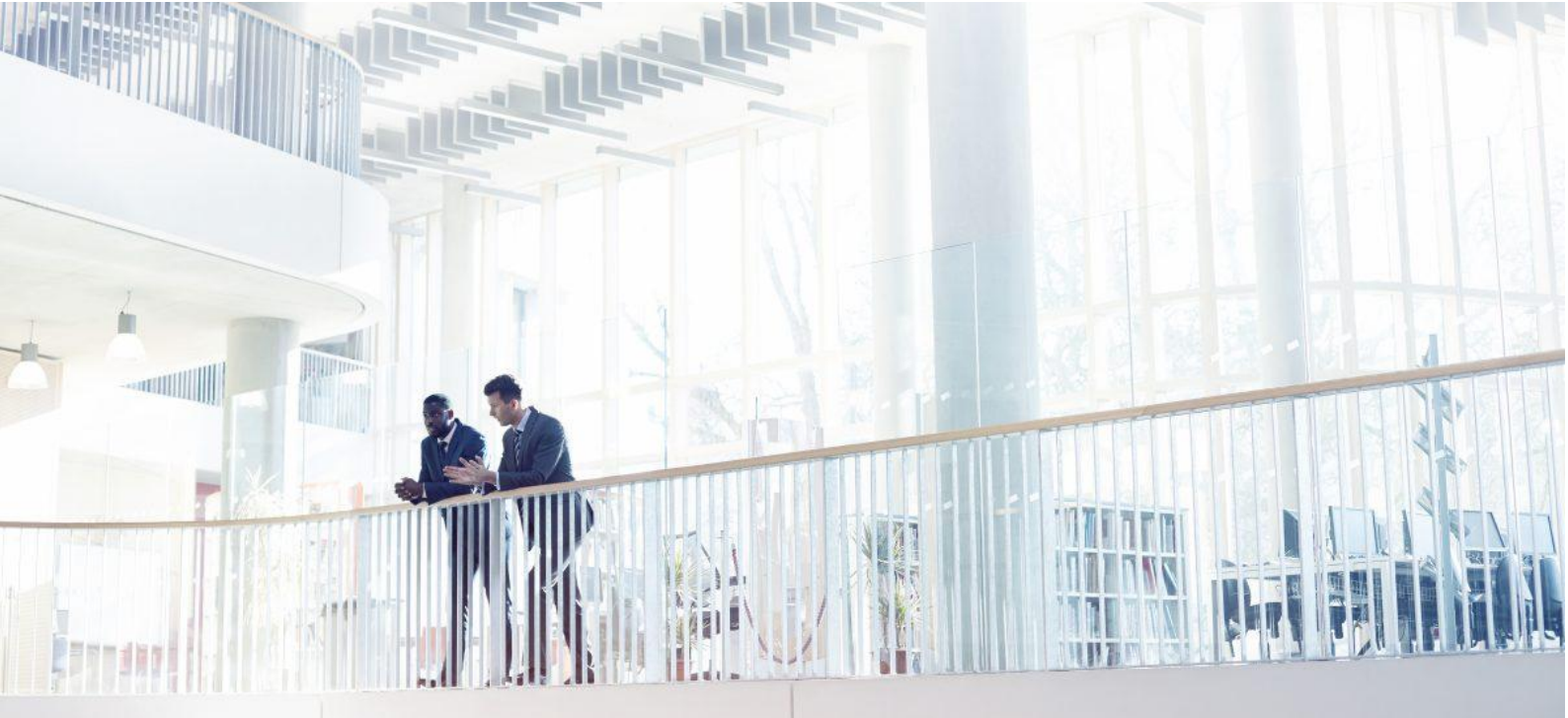
Order No. 2,194 of the President of the National Agency for Fiscal Administration approving the model and content of Form 394

On 17 September 2025, Order no. 2,194 of the President of the National Agency for Fiscal Administration, approving the model and content of the informative statement for supplies and acquisitions performed on the national territory by VAT-registered taxpayers, was published in the Official Gazette No. 852.

Main changes include:

- The new model of Form (394) "Informative statement on supplies and acquisitions made on the national territory by VAT-registered taxpayers" has been approved, replacing the previous model.
- The form has been updated to include the new VAT rates introduced by recent amendments to the Fiscal Code, as well as the necessary adjustments to the reporting structure.
- The new form becomes mandatory for VAT-registered taxpayers for the transactions performed starting as of 1 August 2025, which will be reported in September 2025.

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Ordin al președintelui Agenției Naționale de Administrare Fiscală nr. 2.194 pentru aprobarea modelului și conținutului formularului 394.

În data de 17 septembrie 2025, Ordinul președintelui Agenției Naționale de Administrare Fiscală nr. 2.194 pentru aprobarea modelului și conținutului declarației informative privind livrările/prestările și achizițiile efectuate pe teritoriul național efectuate de persoanele înregistrate în scopuri de TVA a fost publicat în Monitorul Oficial nr. 852.

Principalele modificări includ:

- A fost aprobat noul model al formularului (394) „Declarația informativă privind livrările/prestările și achizițiile efectuate pe teritoriul național de persoanele înregistrate în scopuri de TVA”, care înlocuiește vechea versiune utilizată.
- Actualizarea formularului se realizează în vederea includerii noilor cote de TVA aplicabile, introduse prin modificările recente ale Codului Fiscal și adaptările necesare asupra structurii de raportare a formularului.
- Noul formular devine obligatoriu pentru toți contribuabilii înregistrați în scopuri de TVA, pentru tranzacțiile derulate începând cu data de 1 august 2025, și care sunt raportate în luna septembrie 2025.

Solicită o ofertă

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