



Tax Alert

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English and Romanian

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Order of the President of the National Agency for Fiscal Administration approving the Procedure for pre-filing, verification and submission of Form 212," Unique statement regarding income tax and social contributions owed by individuals"

On January 5, 2026, Order No. 2719/2025 of the President of the National Agency for Fiscal Administration was published in Official Gazette No. 1, approving the Procedure for pre-filing, verifying, and submitting Form 212, "Unique statement regarding income tax and social contributions owed by individuals."

This order approves the procedure for pre-filing the single statement, as follows:

- The National Agency for Fiscal Administration (ANAF) will generate a pre-filled version of Form 212 based on the available information in its databases.
- The data sources used to pre-fill the statement include income declared by the taxpayer or third parties in the previous year, as well as information on the taxpayer's income available in the tax authorities' records (e.g., rental agreement records, etc.).
- Taxpayers will have access to the pre-filled data no later than March 31 of the following year.
- Form 212 will be automatically available in the Virtual Private Space (VPS) or, upon request, in paper format at the tax authority's offices.
- Taxpayers will review and, if necessary, correct the data before submitting the final statement by May 25.
- The procedure applies to income earned starting with 2025, which will be declared in 2026.

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Ordin al președintelui Agenției Naționale de Administrare Fiscală pentru aprobarea Procedurii de precompletare, verificare și transmitere a formularului 212 „Declarație unică privind impozitul pe venit și contribuțiile sociale datorate de persoanele fizice”

În data de 5 ianuarie 2026, a fost publicat în Monitorul Oficial nr. 1 Ordinul președintelui Agenției Naționale de Administrare Fiscală nr. 2719/2025 pentru aprobarea Procedurii de precompletare, verificare și transmitere a formularului 212 „Declarație unică privind impozitul pe venit și contribuțiile sociale datorate de persoanele fizice”

Prin acest ordin se aproba procedura de precompletare a declarației unice, după cum urmează:

- ANAF va genera o versiune precompletată a formularului 212, pe baza informațiilor existente în bazele sale de date.
- Sursele de date folosite la precompletarea declarației includ: veniturile declarate de contribuabil sau de terți în anul anterior cât și datele cu privire la veniturile contribuabilului disponibile în evidențele autorităților fiscale (e.g. evidența contractelor de închiriere etc.)
- Până cel târziu la 31 martie a anului următor, contribuabilii vor avea acces la datele precompletate.
- Declarația va fi disponibilă automat în Spațiul Privat Virtual (SPV) sau, la cerere, în format letric la sediul organului fiscal.
- Contribuabilii vor verifica și, dacă este cazul, vor corecta datele înainte de a transmite declarația finală până la 25 mai.
- Procedura se aplică pentru veniturile realizate începând cu anul 2025, ce vor fi declarate în anul 2026.

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