



Tax Alert

February 2026
English and Romanian

forv/s
mazars



Form 300 (VAT Return) – Updated Version Applicable from 2026

On 5 February 2026, ANAF Order no.174 was published in Official Gazette no.105, approving the new version of Form 300 – VAT Return, applicable starting with the first fiscal period of 2026.

Key changes:

The reporting lines corresponding to the former VAT rates (19%, 9% and 5%) — applicable until 1 August 2025 — have been removed from the current sections of the return.

The new form applies starting with the first fiscal period of 2026.

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Actualizare Formular 300 (Decont TVA) aplicabil din 2026

În data de 05 februarie 2026, a fost publicat în Monitorul Oficial nr.105, Ordinul ANAF nr.174 prin care aprobă noul model al Formularului 300 – Decont de TVA, aplicabil începând cu prima perioadă fiscală din 2026.

Principalele modificări :

Eliminarea randurilor specifice cotelor vechi de TVA (19%, 9% și 5%) care au fost valabile până la 1 august 2025.

Noul formular se utilizează începând cu prima perioadă fiscală din 2026.

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Contacts



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



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



Lucian Dumitru
Partner, Tax
lucian.dumitru@forvismazars.com



Liviu Gheorghiu
Partner, Tax
liviu.gheorghiu@forvismazars.com

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