



## Tax Alert

February 2026  
English and Romanian

**forv/s**  
**mazars**



## **Update of the model and content of the forms used for the declaration of taxes and duties established by self-assessment or by withholding at source (D100)**

On 23 January 2026, in the Official Gazette No. 55, Part I, Order of the President of the National Agency for Fiscal Administration No. 57/2026 was published, which amends and supplements Order of the President of the National Agency for Fiscal Administration No. 587/2016 regarding the approval of the model and content of the forms used for the declaration of taxes and duties established through self-assessment or withholding at source.

### **The main amendments state:**

- Introduction of the new logistics tax for the management of flows of non-EU goods (parcel tax), with the declaration obligation falling on postal services providers, as well as the excise duty for chewing tobacco and tobacco for nasal use.
- Amendment of the declaration mechanism for the specific tax on turnover due by credit institutions and that due by legal persons carrying out activities in the oil and natural gas sectors, in order to allow the identification of the difference between the turnover tax accumulated from the beginning of the fiscal year and that due for the preceding fiscal period, thus ensuring the possibility of reflecting situations in which the value of the additional quarterly tax is negative.

**Date of entering into force: 23<sup>rd</sup> of January 2026**

**Submit RfP**



## **Actualizarea formularului utilizat pentru declararea impozitelor și taxelor cu regim de stabilire prin autoimpunere sau reținere la sursă (D100)**

În data de 23 ianuarie 2026, în Monitorul Oficial nr. 55, Partea I, a fost publicat Ordinul președintelui Agenției Naționale de Administrare Fiscală nr. 57/2026, care modifică și completează Ordinul președintelui ANAF nr. 587/2016 privind aprobarea modelului și conținutului formularelor utilizate pentru declararea impozitelor și taxelor stabilite prin autoimpunere sau reținere la sursă.

### **Principalele modificări:**

- Introducerea noii taxe logistice pentru gestionarea fluxurilor de bunuri extracomunitare (taxa pe colete), cu obligația de declarare în sarcina furnizorilor de servicii poștale, precum și a accizei pentru tutunul de mestecat și pentru uz nazal.
- Modificarea mecanismului de declarare pentru impozitul specific pe cifra de afaceri datorat de instituțiile de credit și cel datorat de persoanele juridice care desfășoară activități în sectoarele petrol și gaze naturale, pentru a permite evidențierea diferenței dintre impozitul pe cifra de afaceri cumulat de la începutul anului fiscal și cel datorat pentru perioada fiscală precedentă, asigurând astfel posibilitatea reflectării situațiilor în care valoarea impozitului suplimentar trimestrial este negativă.

**Data intrării în vigoare: 23 ianuarie 2026**

**Solicita o ofertă**

Forvis Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

If you would like to subscribe to Forvis Mazars newsletters, please access this [link](#).

## Contacts



Edwin Warmerdam  
Partner, Head of Tax  
[edwin.warmerdam@forvismazars.com](mailto:edwin.warmerdam@forvismazars.com)



Bianca Vlad  
Partner, Tax  
[bianca.vlad@forvismazars.com](mailto:bianca.vlad@forvismazars.com)



Lucian Dumitru  
Partner, Tax  
[lucian.dumitru@forvismazars.com](mailto:lucian.dumitru@forvismazars.com)



Liviu Gheorghiu  
Partner, Tax  
[liviu.gheorghiu@forvismazars.com](mailto:liviu.gheorghiu@forvismazars.com)

#### About Forvis Mazars

Forvis Mazars is a leading global professional services network. The network operates under a single brand worldwide, with just two members: Forvis Mazars LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories. Both member firms share a commitment to providing an unmatched client experience, delivering audit & assurance, tax and advisory services around the world. Together, our strategic vision strives to move our clients, people, industry and communities forward.

Forvis Mazars is the brand name for the Forvis Mazars Global network (Forvis Mazars Global Limited) and its two independent members: Forvis Mazars LLP in the United States and Forvis Mazars Group SC. Forvis Mazars Global Limited is a UK private company limited by guarantee and does not provide any services to clients.

Visit [forvismazars.com](https://forvismazars.com) to learn more.

#### About Forvis Mazars in Romania

In Romania, Forvis Mazars has 30 years of experience in audit, tax, financial advisory, outsourcing, consulting, and sustainability. We empower over 370 people to deliver our promise to clients with confidence.

Visit [forvismazars.com/ro](https://forvismazars.com/ro) to learn more.

© Forvis Mazars in Romania

[forvismazars.com/ro](https://forvismazars.com/ro)

**forvis**  
**mazars**