



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 the settlement of VAT returns having negative amounts with refund option.

On 28 April, Order of the President of the National Agency for Fiscal Administration no 506/2026 amending and supplementing Order no. 352/2022 approving the Procedure for the settlement of VAT returns having negative amounts with refund option was published in the Official Gazette of Romania, Part I, no. 338.

Through this Order, the procedure for the settlement of VAT returns having negative amounts with refund option is approved, introducing amendments that solely reflect the update of certain procedural aspects within the National Agency for Fiscal Administration, as follows:

- VAT returns having negative amounts with refund option for which a prior tax inspection is not required are settled by issuing a VAT refund decision.
- The refund decision is issued by the competent department within one day following the verification of the conditions set out in the Fiscal Procedure Code.
- The competent authorities authorized to sign the refund decisions are clarified and the document flow related to the settlement of VAT returns is streamlined. In the case of municipal, town and communal tax offices, the refund decision is no longer signed at local level, but is forwarded for signature to the head of the county tax administration under which the respective tax office operates.

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Ordin al președintelui Agenției Naționale de Administrare Fiscală pentru aprobarea Procedurii de soluționare a deconturilor cu sume negative de taxă pe valoarea adăugată cu opțiuni de rambursare.

La data de 28 aprilie a fost publicat în Monitorul Oficial, partea I, nr. 338 Ordinul președintelui Agenției Naționale de Administrare Fiscală no. 506/2026 pentru modificarea și completarea Ordinului președintelui Agenției Naționale de Administrare Fiscală nr. 352/2022 pentru aprobarea Procedurii de soluționare a deconturilor cu sume negative de taxă pe valoarea adăugată cu opțiuni de rambursare

Prin acest ordin se aproba procedura de soluționare a deconturilor cu sume negative de taxă pe valoarea adăugată cu opțiuni de rambursare, fiind introduse modificări care reflectă exclusiv actualizarea unor aspecte procedurale interne la nivelul Agenției Naționale de Administrare Fiscală, după cum urmează:

- Deconturile cu sume negative de TVA cu opțiuni de rambursare pentru care nu este necesară efectuarea inspecției fiscale anticipate se soluționează prin emiterea Deciziei de rambursare a TVA.
- Decizia de rambursare se emite de compartimentul de specialitate în termen de o zi de la verificarea condițiilor prevăzute de Codul de procedură fiscală.
- Sunt clarificate persoanele competente să semneze deciziile de rambursare și se uniformizează circuitul documentelor aferente soluționării deconturilor de TVA. În cazul unităților fiscale municipale, orașenești și comunale, decizia de rambursare nu mai este semnată la nivel local, ci se transmite spre semnare șefului administrației județene a finanțelor publice în subordinea căreia funcționează unitatea fiscală.

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