



Tax Alert

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English and Romanian

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Cancellation of certain tax liabilities assessed following the cancellation of VAT registration

On 24 August 2026, Law no. 177/2026 on the cancellation of certain tax liabilities was published in the Official Gazette of Romania, Part I, no. 700.

The Law provides for the cancellation of additional VAT liabilities and related interest and penalties, as well as for the reimbursement of amounts already settled, in the expressly regulated circumstances provided for by Law.

The main provisions are as follows:

- Additional VAT liabilities and related late payment interest and penalties assessed through tax assessment decisions following the cancellation of VAT registration will be cancelled, provided that such cancellation was due to the declaration of inactivity. The measure applies to tax periods between 1 January 2019 and the date when the present Law enters into force.
- Additional VAT liabilities and related late payment interest and penalties assessed for agricultural cooperatives in connection with VAT deducted on purchases of agricultural machinery will be cancelled for tax periods between 9 January 2024 and the date when the present Law enters into force.
- Amounts covered by the Law that have already been settled will be reimbursed upon taxpayers' request. The limitation period applicable to the right to request reimbursement starts when the present Law enters into force.
- The measures do not apply to transactions for which the taxpayer separately stated VAT on invoices or equivalent documents or collected VAT, in full or in part, from customers, where this circumstance is established by the tax authorities.
- The tax authorities will no longer issue tax assessment decisions for the tax liabilities covered by this Law. Tax assessment decisions issued but not communicated before the Law enters into force will no longer be communicated. Liabilities already assessed will be cancelled ex officio through a cancellation decision communicated to the taxpayer.
- The implementing procedure will be approved by order of the President of the National Agency for Fiscal Administration within 30 days from the date on which the present Law enters into force.

Date of entry into force: 27 August 2026.

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Anularea unor obligații fiscale stabilite ca urmare a anulării înregistrării în scopuri de TVA

În data de 24 august 2026, a fost publicată în Monitorul Oficial al României, Partea I, nr.700, Legea nr. 177/2026 privind anularea unor obligații fiscale.

Legea prevede anularea anumitor obligații fiscale reprezentând TVA și obligații fiscale accesorii, precum și restituirea sumelor deja stinse, în situațiile expres prevăzute de lege.

Principalele prevederi sunt următoarele:

- Se anulează diferențele de TVA precum și obligațiile fiscale accesorii aferente acestora, stabilite prin decizii de impunere în urma anulării înregistrării în scopuri de TVA pentru declararea contribuabilului ca inactiv, Măsura vizează perioadele fiscale cuprinse între 1 ianuarie 2019 și data intrării în vigoare a prezentei legi.
- Se anulează diferențele de TVA precum și obligațiile fiscale accesorii stabilite cooperativelor agricole pentru TVA dedusă aferentă achizițiilor de utilaje agricole, pentru perioadele fiscale cuprinse între 9 ianuarie 2024 și data intrării în vigoare a prezentei legi.
- Sumele vizate de lege care au fost deja stinse se restituie la cererea contribuabililor, iar termenul de prescripție a dreptului de a solicita restituirea începe să curgă de la data intrării în vigoare a prezentei legi.
- Măsurile nu se aplică operațiunilor pentru care contribuabilul a evidențiat distinct TVA în facturi sau documente echivalente ori a colectat integral sau parțial TVA de la beneficiari, dacă această situație este constatată de organul fiscal.
- Organul fiscal nu va mai emite decizii de impunere pentru obligațiile vizate, iar deciziile emise, dar necomunicate până la intrarea în vigoare a legii, nu vor mai fi comunicate. Obligațiile deja stabilite vor fi anulate din oficiu, printr-o decizie comunicată contribuabilului.
- Procedura de aplicare va fi aprobată prin ordin al președintelui ANAF, în termen de 30 de zile de la data intrării în vigoare a prezentei legii.

Data intrării în vigoare: 27 august 2026.

Solicită o ofertă

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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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