



Tax Alert

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English and Romanian

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Update of the hearing procedure as part of the documentary tax audit procedure

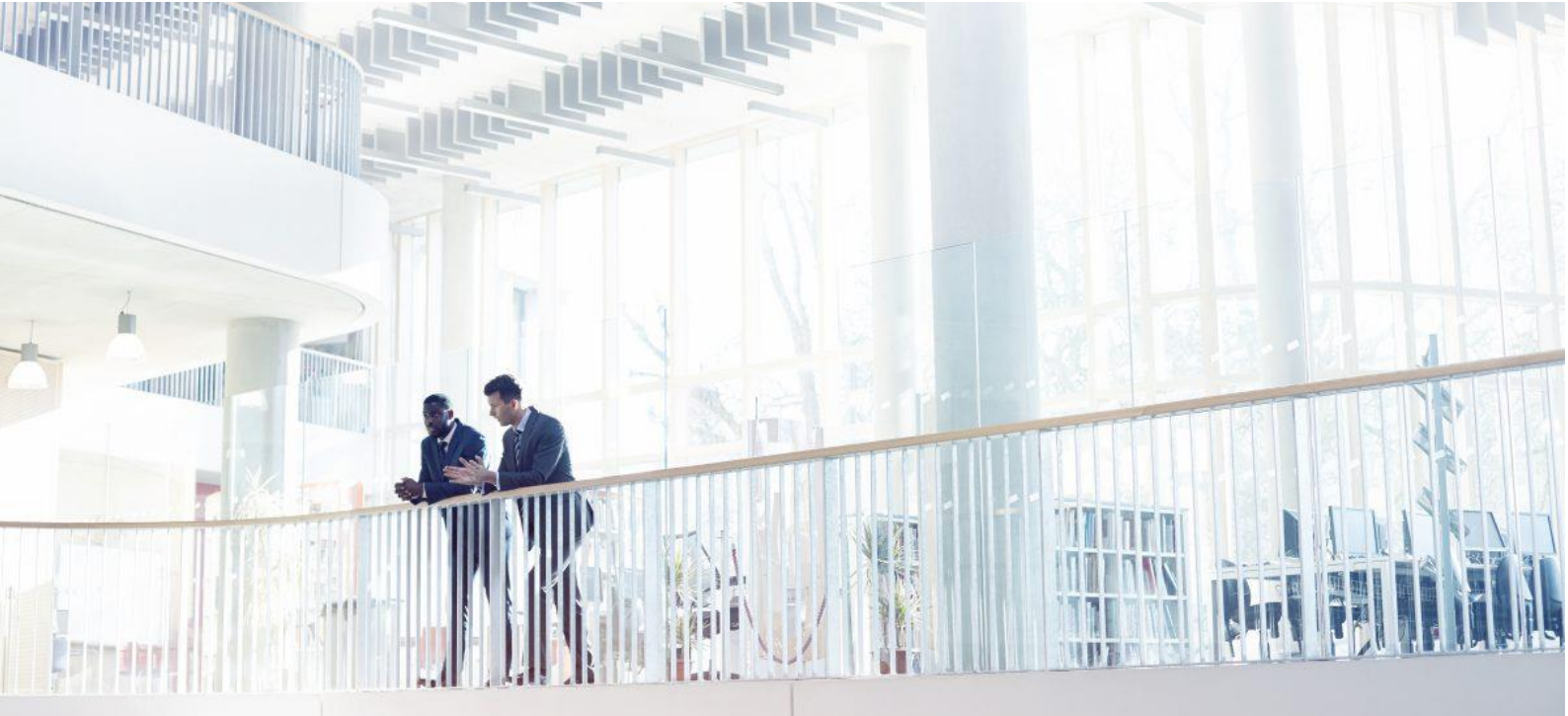
On September 1, 2026, was published in the Official Gazzette, Part I, No. 732, Order No. 1019/2026 of the President of the National Agency for Fiscal Administration amending Annex No. 2 to ANAF President Order No. 3666/2020 regarding the forms and documents used in documentary tax audit procedures

Order No. 1019/2026, introduces an updated version of the “Invitation to Hearing” form used during documentary tax audits. The amendments do not change the substantive scope of documentary audits but clarify taxpayers’ procedural rights and communication methods.

Key takeaways

- Taxpayers will receive the draft tax assessment decision or draft corrective measures before the documentary audit is finalised.
- The right to present comments and explanations, both orally and in writing, is expressly reinforced.
- Written comments may be submitted within 5 working days after the hearing, with a possible extension of up to 5 additional working days for justified reasons.
- The updated form provides for two hearing dates, after which the hearing may be deemed completed if the taxpayer neither attends nor expressly waives this right.
- Hearings may be conducted either in person or remotely through ANAF's videoconferencing platform.

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Actualizarea procedurii de audiere în cadrul verificării documentare

La data de 1 septembrie 2026, a fost publicat în Monitorul Oficial al României, Partea I, nr. 732, Ordinul președintelui Agenției Naționale de Administrare Fiscală nr. 1019/2026 pentru modificarea anexei nr. 2 la OPANAF nr. 3666/2020 privind aprobarea modelului și conținutului formularelor și documentelor utilizate în activitatea de verificare documentară

Ordinul nr. 1019/2026 introduce o versiune actualizată a formularului „Invitație pentru audiere”, utilizat în cadrul verificărilor documentare efectuate de autoritățile fiscale. Modificările nu schimbă sfera de aplicare a verificărilor documentare, ci clarifică drepturile procedurale ale contribuabililor precum și modalitățile de comunicare cu organul fiscal

Aspecte cheie

- Contribuabilii vor primi proiectul deciziei de impunere sau al dispoziției de măsuri înainte de finalizarea verificării documentare;
- Este menționat expres dreptul contribuabilului de a-și exprima punctul de vedere atât oral, cât și în scris;
- Observațiile scrise pot fi transmise în termen de 5 zile lucrătoare de la audiere, cu posibilitatea unei prelungiri de până la 5 zile lucrătoare pentru motive justificate;
- Sunt prevăzute două termene de audiere, iar neprezentarea la ambele, fără renunțare expresă, conduce la considerarea audierii ca fiind îndeplinită;
- Audierea poate avea loc atât fizic, cât și prin platforma de videoconferință a ANAF;

Solicită 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.

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