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VAT will be assessed ex officio by the authorities in the event of failure to submit the VAT return

Order No. 1,022/2026 of the President of the National Agency for Fiscal Administration approves the Procedure for the ex officio assessment of value-added tax due by taxable persons that have failed to submit the value added tax return (Form 300).

For this purpose, ANAF uses **the information available for the relevant tax period**, including data from the pre-completed **RO e-VAT return**, the national **RO e-Invoice** and **RO e-Cash Registers** systems, as well as other information available in the tax records.

I. The key provisions of the new procedure

Order No. 1,022/2026 of the President of the National Agency for Fiscal Administration approving the Procedure for the ex officio assessment of value added tax due by taxable persons that have failed to submit the value added tax return (Form 300), as well as the content of certain forms, was published in the Official Gazette of Romania of September 3, 2026.

The Order was issued for the purpose of implementing **Article 107 (1) and (5) of Law No. 207/2015 on the Fiscal Procedure Code.**

According to the order, a separate procedure is introduced for the ex officio assessment of VAT due by **VAT-registered taxable persons that fail to comply with their obligation to submit the VAT return.**

- The procedure does not apply to taxable persons declared fiscally inactive, nor to periods that have been subject to a tax audit or a documentary verification.

For each tax period (month/quarter/semester), the tax authority identifies taxpayers that have failed to submit the VAT return and sends them a **notification** regarding such failure through the Virtual Private Space, giving them the opportunity to exercise their right to be heard. If the taxable person does not attend the first hearing date established by the tax authority, a second invitation is issued.

Upon expiry of the **15-day period from the communication of the second invitation**, for taxpayers that have not submitted the VAT return and do not fall under the exceptions mentioned above, ANAF may proceed with the ex officio assessment of the VAT due based on the calculation provided under the procedure and issue an ex officio tax assessment decision.

For this purpose, ANAF uses **the information available for the relevant tax period**, including data from the pre-completed **RO e-VAT return**, the national **RO e-Invoice** and **RO e-Cash Registers** systems, as well as other information available in the tax records. The procedure does not provide for the use of an average of transactions from previous tax periods as an estimation method.

Consequently, the practical effects of the new procedure appear to target taxpayers for whom information is available in the systems used by ANAF (RO e-VAT, RO e-Invoice, RO e-Cash Registers, etc.), but who have failed to fulfil their obligation to submit the VAT return. In the absence of such information for the period under review, the tax authority cannot establish an ex officio payment liability, as there are no taxable transactions generating deductible/output VAT.

A relevant aspect is that **the pre-completed RO e-VAT return, together with the data available in RO e-Invoice and RO e-Cash Registers, thus becomes a source of information used by ANAF also for the ex officio assessment of VAT in the case of taxpayers that fail to fulfil their reporting obligations.**

II. VAT calculation method

In brief, for taxpayers that have not submitted the VAT return (D300), the data from the pre-completed RO e-VAT return are used according to the following calculation:

- total output VAT is taken from the “Output value added tax” section;
- total deductible VAT is taken from the “Deductible value added tax” section;
- deductible VAT is reduced by 50%;
- the difference is determined between:
  - total output VAT; and
  - deductible VAT reduced by 50%.

Calculation formula: Difference = Output VAT - (Deductible VAT x 50%)

If the resulting difference is negative or lower than RON 20, no tax assessment decision is issued. If the difference is equal to or higher than RON 20, the tax authority issues the ex officio tax assessment decision.

The tax assessment decision may be cancelled if the taxable person submits the VAT return for the relevant period within **60 days from the communication of the decision**. Upon expiry of this deadline, the amounts established through the tax assessment decision remain due.

III. Effective date

The new procedure applies to **VAT return filing obligations starting with July 2024**, namely to periods falling within the general five-year statute of limitations applicable to the tax authority's right to establish tax claims.

For earlier tax periods, the provisions of the procedure approved by ANAF Order No. 962/2016 will continue to apply, under which the tax authority estimates only the output VAT.

IV. Approved forms

The Order also approves the templates of the forms used within the procedure, namely:

- notification regarding failure to submit the VAT return (300);
- invitation to exercise the right to be heard, in the event of non-attendance at the first hearing date;
- ex officio VAT assessment decision (Form 192);
- decision cancelling the ex officio assessment decision (Form 193).

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