KPMG AEOI Updates & Tracking Service CARF Alert

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Country:	Romania	**Regime:**	CARF
Document Type:	Other Guidance		

Romania: Adopts Form F8000 for DAC8/CARF Reporting

On 6 July 2026, Romania published Order No. 750/2026, issued by the National Agency for Fiscal Administration (ANAF), in Official Gazette No. 554 of 6 July 2026. The Order approves Form F8000, which Romanian Reporting Crypto-Asset Service Providers (RCASPs) must use to comply with the reporting obligations established under Annex No. 6 of Law No. 207/2015 on the Fiscal Procedure Code.

The key updates include:

- **Form F8000 Reporting Requirements:**

  Effective 1 January 2026, RCASPs are required to collect and report certain information to ANAF regarding reportable crypto-asset users and controlling persons, in accordance with the reporting obligations set out in Section I of Annex No. 6 to Law No. 207/2015.

  RCASPs must report information for each relevant calendar year by 15 March of the following year.

  - Identification details of reportable crypto-asset users:
    - For individual users: Name, address, jurisdiction of tax residency, Tax Identification Number (TIN), date of birth, and place of birth.
    - For entity users: Name, address, jurisdiction of tax residency, TIN, details of controlling persons (same as required for individual users), and details on the role of each controlling person.

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- Identification details of the RCASP: Name, address, TIN, individual identification number (IIN) (where available), and Legal Entity Identifier (LEI).
- Transaction details involving reportable crypto-assets, including:
- Name of the crypto-asset
- Amount paid or received
- Number of units
- Aggregate fair market value
- Total number of transactions.
  These reporting requirements apply to transactions involving:
  - Exchanges between relevant crypto-assets and fiat currencies;
  - Exchanges between different types of relevant crypto assets; and
  - Transfers of relevant crypto-assets, including reportable retail payment transactions.

Reporting a TIN is not required if the reportable jurisdiction does not issue TINs or if the domestic law of the reportable jurisdiction does not require the collection of a TIN issued by that jurisdiction.

Amounts paid or received must be reported in the fiat currency in which the transaction was settled. Where transactions are carried out in multiple fiat currencies, the amounts must be converted and reported in a single currency based on the fair market value determined at the time of each reportable transaction and applied consistently by the RCASP. The reported information must clearly identify the fiat currency used for reporting each amount.

- **Filing and Correction Procedures:**
  - RCASPs must submit Form F8000 electronically through the ANAF online portal (found here), as a PDF file with an attached XML file.
  - A qualified digital certificate is required to file the form.
  - RCASPs must file Form F8000 even if there is no reportable information for the reporting period.
  - Corrections may be made:
    - At the initiative of the RCASP;
    - In response to a correction request from a partner jurisdiction; or

- Following measures taken by ANAF as a result of an audit or review.

The following types of corrections are permitted:

- Amendments to information previously reported; and
- Deletion of information previously reported.

Reference (Romanian): E-Monitor (Official Gazette of Romania No. 554 is available under the 6 July 2026 publication date)

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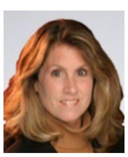

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