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Tax Alert
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Project for an Emergency Ordinance for the amendment and supplementation of Law no. 227/2015 regarding the Tax Code, fiscal-budgetary measures, as well as for the amendment and supplementation of certain normative acts

A legislative project was published on December 22, 2025 on the website of Romania's Finance Ministry for an Emergency Ordinance which aims to implement, among others, certain measures with a fiscal impact, including changes to the minimum turnover tax, income tax, RO e-Factura, and to the use of the pre-filled RO e-TVA return.

I. Amendments and additions regarding Law no. 227/2015 on the Fiscal Code

As regards corporate tax, the following changes have been proposed:

- The minimum turnover tax ("**IMCA**"), applicable to all taxpayers, will be reduced to 0.5% in 2026, and starting with 2027, it will be completely eliminated;
- Additional turnover tax ("**ICAS**"), applicable to taxpayers operating in the oil and gas sectors, will be maintained in force under current regulations;
- The income tax for micro-enterprises will be simplified by applying a single rate of 1%;
- The construction tax will be eliminated starting with 2027;

As for **local taxes, for 2026**, the rate of the tax on buildings will not be lower than that of 2025. Thus, local councils can grant tax exemptions for a maximum of 2 years based on cost-benefit analyses. The rates of taxes and fees must be established by a decision of the local council adopted by December 31, 2025, and communicated within 3 working days to the tax authorities, under penalty of stopping the supply with income tax rates.

As regards the taxation of individuals:

1. **Income from other sources**

   - Starting January 1, 2026, **the tax rate increases from 10% to 16% for the following types of income** listed under art. 114, letters h) and i) of the Tax Code:
     - Goods and/or services received by a participant in a legal entity, granted/supplied by the legal entity for the personal use of that participant;
     - The amount paid to a participant in a legal entity, for the personal use of that participant, for goods or services purchased from the participant, exceeding the market price for such goods or services.

2. **Salary and salary assimilated income**

   - For full-time employees, the value of the monthly non-taxable amount, also exempt from mandatory social contributions, remains at a level of RON 300 until June 30, 2026, but is reduced to RON 200 for the period from July 1, 2026, to December 31, 2026, inclusive.

     The exemption from taxation and mandatory social contributions is granted only for employees for whom:
     - The level of the monthly gross base salary established according to the individual employment contract, excluding bonuses and other additional payments, is equal to the national guaranteed minimum gross salary; and
     - The gross income from salaries and income assimilated to salaries, excluding the value of meal vouchers, vacation vouchers, and meal allowance, does not exceed RON 4,300 during the period from January 1, 2026, to June 30, 2026, and RON 4,600 lei during the period from July 1, 2026, to December 31, 2026.

Significant changes in the authorization process for excise goods

The draft ordinance includes significant changes in the authorization process involving excise goods. The main changes are as follows:

1. The authorization process for tax warehouses, registered consignees, importers, and wholesale traders will be managed by a committee at the ANAF level (Romanian National Agency for Fiscal Administration), which will include representatives from various ANAF departments (e.g., Antifraud, Risk Analysis), the Romanian Customs Authority, and the Office for the Prevention and Combat of Money Laundering.
2. New obligation to obtain an authorized importer license as a requirement to conduct imports of excise goods.

3. New obligation to obtain a registered exporter license as a requirement to conduct exports of excise goods.
4. Specific certifications are introduced as mandatory for the commercial activities involving energy products (e.g., wholesale trading certification for energy products with or without storage, energy product distributor certification).
5. Expanded financial guarantees are introduced for importers and distributors of energy products to cover the risk of VAT and excise duty non-payment.
6. The authorization, reporting, and control regime for operations involving energy products is tightened to ensure full traceability of transactions.
7. Between March 1 and May 31, 2026, economic operators with authorizations such as tax warehouses, registered consignees/consignors, authorized importers and certificates for distribution of alcohol, tobacco and energy products must request reauthorization. The validity of the authorizations of economic operators who have not requested reauthorization within the prescribed period shall cease by law on June 1, 2026.

II. Amendments regarding the Government Emergency Ordinance no. 158/2005 regarding health insurance leave and benefits

- It is mentioned that the differences in allowances for temporary work incapacity caused by common illnesses or accidents outside of work, resulting from recalculation and relating to the month preceding the one in which this operation takes place are included in the income of the month in which they are determined and are declared in the Statement regarding the payment obligations of social contributions, income tax, and the nominal register of insured persons, for the same month.

III. Amendments to GEO 120/2021 on the administration, operation and implementation of the national system on electronic invoicing RO e-Invoice

- Taxable persons established in Romania will have the obligation to report in the RO e-invoice system the invoices for the supplies of goods and services, having the place in Romania, performed to taxable persons not established, but registered for VAT purposes in Romania. Tax receipts which meet the conditions of a simplified invoice, but also the invoices issued for intra-community supplies of goods, for which the beneficiary communicates a VAT registration code from another Member State are excepted from this obligation. According to the draft, these provisions will enter into force on January 1, 2026.

- The deadline for submitting invoices in the RO e-invoice system is changed from 5 calendar days to 5 working days from the date of issuance of the invoice, but no later than 5 working days from the deadline provided for the issuance of the invoice according to art. 319 para. (16) of the Fiscal Code. According to the draft, these provisions will enter into force on January 1, 2026.

- It provides the possibility for individuals in the B2C relationship to register in the RO e-Invoice Register. In this case, the persons established in Romania will have the obligation to submit the invoices to these beneficiaries using the RO e-Invoice system. According to the draft, these provisions will enter into force on January 15, 2026.

- Suppliers of goods/services who identify themselves fiscally through personal identification number (CNP) have the obligation to register in the RO e-Invoice Register before starting to carry out economic activities. They will be registered within 3 working days from the date of the request. According to the draft, these provisions will enter into force on January 15, 2026.

IV. Amendments to GEO no. 70/2024 regarding the measures for the implementation and use of the pre-filled RO e-VAT return

The proposed amendments simplify the RO e-TVA context for taxpayers by eliminating the obligations to respond to notifications and the related penalties. According to the draft, these provisions will enter into force on January 1, 2026:

- The obligation to respond to notifications is cancelled. The obligation of the taxable person registered for VAT purposes to submit the result of the verifications carried out on the differences communicated by the "RO e-VAT Compliance Notification", within 20 days from the date of receipt of the notification, is eliminated.
- Amendments of fiscal risk provisions. The RO e-VAT Notification is no longer taken into account when establishing the fiscal risk indicators.
- Elimination of contraventions and sanctions. The provisions on sanctions for failure to comply with the obligation to respond to the "RO e-VAT Notification" are repealed. Therefore, the fines that could reach 10,000 RON for large taxpayers, 5,000 RON for medium-sized taxpayers and 2,500 RON for other legal entities and individuals are no longer applicable.
- Changes regarding the fiscal risk indicators. The non-provision or partial provision of information to clarify the differences between the values pre-filled through RO e-VAT statement and the values filled in by the taxpayer is no longer considered a fiscal risk indicator.
- Amendment of the risk criteria in the context of e-VAT on the VAT refund (in force from 15 January 2026). Failure to submit the response to the "RO e-VAT Notification" is no longer considered a risk criterion regarding the VAT refund. The existence of significant differences that can lead to the refund of undue amounts and at the same time the existence of the risk of fiscal evasion continues to represent a risk criterion regarding the VAT refund.
- The deadline for suspending the applicability of the e-VAT obligations for persons applying the VAT cash accounting system is extended until September 30, 2026.

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