In this issue:

A. Following the provisions of Law 431/2023, which transposes into local legislation the rules of the OECD's Pillar II on a minimum effective taxation rate of 15% for multinational enterprises and large national groups with annual consolidated revenues of at least EUR 750 million, **the model and content of the notification regarding the designation of the entity responsible for declaring and paying the domestic top-up tax have been approved**.

The form can be submitted if several constituent entities of the same group operate in Romania and one entity is chosen to declare and pay the domestic top-up tax.
The legal deadline for submitting the notification is six months from the end of the financial year. Thus, for companies whose financial year coincides with the calendar year, the deadline was June 30, 2025 — a date on which the notification form was not yet available.
Currently, the form in PDF format has not been published on the ANAF website.

B. Approval of the amendments brought by the Government Emergency Ordinance no. 52/2024, in the field of public procurement and sectoral procurement

Law no. 118/2025 on the approval of the Government Emergency Ordinance no. 52/2024 amending and repealing certain provisions of normative acts in the field of public procurement and sectoral procurement is a normative act approving significant amendments to the legislative framework applicable to public procurement and sectoral public procurement.

A. How to fill in and submit the form regarding the designation of the entity responsible for declaring and paying the domestic top-up tax

On July 9, 2025, in Official Gazette No. 646, Part I, the Order of the President of the National Agency for Fiscal Administration was published, approving the model and content of the form "Notification regarding the obligation to declare and pay the domestic top-up tax."
Large groups with multiple constituent entities in Romania may, for simplification purposes, designate a single entity to declare and pay the domestic top-up tax.

I.1. Filling in the form

According to the Order, the notification regarding the obligation to declare and pay the domestic top-up tax must include the following information, which is structured in the sections of the form, as follows:

- **information on the taxpayer submitting the notification** – such as name, tax identification number, address, registration number with the Trade Register, representative and their capacity – in **Section A1** of the form;
- **information regarding the group of companies** to which the taxpayer belongs (respectively the name of the group used to prepare the consolidated financial statements) - in **Section A2**;
- **details regarding the constituent entities in Romania** (e.g., name, address, tax identification number and mention regarding the status of designated entity) - in **Section B;**
- **information on the designated entity** that will be responsible for declaring and paying the domestic top-up tax - presented in **Section C**;
- **information regarding the contact person of the entity submitting the notification** (name, contact details, as well as the position or capacity of that person) - in **Section D;**
- **data on the tax period concerned for the application of the Pillar II rules** (start and end date of the financial year) - in **Section E**.

I.2. Submission of the form

The form is sent in electronic format (PDF with XML file attached), electronically signed, through the e-guvernare.ro portal. It is necessary to have a qualified digital certificate, issued according to the provisions of Law no. 214/2024 on the use of electronic signature and related services.

B. Law no. 118/2025 on the approval of the Government Emergency Ordinance no. 52/2024 amending and repealing certain provisions of normative acts in the field of public procurement and sectoral procurement

On July 4, 2025, in the Official Gazette of Romania, Part I, **Law no. 118/2025 was published on the approval of the Government Emergency Ordinance no. 52/2024 amending and repealing certain provisions of normative acts in the field of public procurement and sectoral procurement** ("**Law no. 118/2025**"). This normative act does not bring changes compared to the current version of the Government Emergency Ordinance no. 52/2024 amending and repealing certain provisions of normative acts in the field of public procurement and sectoral procurement ("**GEO no. 52/2024**").
GEO no. 52/2024 is in force since May 24, 2024 and brought a series of significant changes to the legislative framework applicable in the field of public procurement and sectoral public procurement.
The aim of GEO no. 52/2024 was to align national legislation with European rules in the field of public and sectoral procurement also eliminating potential blockage the implementation of major investment projects, impacting absorption of European funds, with the risk of decommitment of the funds allocated to Romania.

The main amendments brought by GEO no. 52/2024 on the normative acts in the field are:

I. Amendments to Law no. 98/2016 on public procurement ("**Law no. 98/2016**")

1. Negotiation without prior publication

- The application of the negotiation procedure without prior publication is allowed **only in situations of extreme emergency**, caused by **unforeseeable events and beyond the control of the contracting authority**. This is

considered a strictly necessary measure but cannot be used if the emergency is directly or indirectly due to the authority.

- Cases in which public procurement contracts in the field of transport infrastructure (including county roads) are terminated, unilaterally terminated or terminated early **due to the contractor**'s fault are **no longer considered** ”strictly necessary measures".
- Also, it **is no longer allowed to set a contractual duration longer than what is strictly necessary** for the completion of the project, if the previous contract was interrupted early (by termination, unilateral termination, etc.) for reasons attributable to the contractor.

2. Award and qualification criteria

- The definition of the notion of "**professional experience**" is repealed, as well as the provisions that established the concrete way of evaluating it as a qualification factor or award criterion.
- For **intellectual services**, **trans-European or county road infrastructure projects**, as well as for products with **impact on the environment**, **the "lowest price" criterion is no longer allowed for award – evaluations based on quality and sustainability are required.**

3. Contract price adjustment

- **The possibility of automatic** price adjustment in the event of local legislative or fiscal changes is eliminated, if this is not explicitly provided for in the award documentation or in the contract.
- **There is no longer an obligation to adjust** the price in the event of an extension of the duration of the contract for reasons not attributable to the contractor.
- A 24-month limitation on the duration of service and supply contracts **is introduced**, for which price adjustment clauses can be introduced:
- The following provisions are no longer in force:
  - the prohibition of changing prices according to market developments (suppliers);
  - the possibility of adjusting the price if the performance of the contract becomes excessively onerous.

II. Amendments to Law no. 99/2016 on sectoral procurement ("**Law no. 99/2016**")

1. Duration of contracts

- The possibility for the contracting authority to establish, in the award documentation, a longer duration of the contract **than necessary**, in the case of transport infrastructure projects of national interest, is eliminated.

2. Negotiation without prior invitation

- The possibility of applying the negotiation procedure without prior invitation is eliminated in the case of:
  - low-carbon electricity and heat projects (including nuclear technologies);
  - other competitive tendering procedures benefiting from that derogation regime.

3. Qualification and award criteria

- The amendments brought in this matter are identical to those applied to Law no. 98/2016, regarding:
  - the removal of the definition of 'professional experience' and the method of evaluation.
  - restricting the use of the 'lowest price' criterion for certain types of contracts (intellectual services, road infrastructure, products with an environmental impact).
    (Details are set out in section I.2 above)

4. Price adjustment

- The regulations on price adjustment are harmonized with those applicable to public procurement, according to Law no. 98/2016.
  (Details are set out in section I.3 above)

Other provisions

GEO no. 52/2024 also brings a series of specific amendments to secondary legislation and other relevant normative acts in the field of public and sectoral procurement, including in terms of methodological application rules and regulations on price adjustments. These amendments aim to eliminate inconsistencies and fully align the national regulatory framework with European requirements.

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