

Fiscal news of April



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Amendments in brief:

Amendments to the Fiscal Code – Emergency Ordinance no. 21/2025 for the amendment and completion of Title X of Law no. 227/2015 regarding the Fiscal Code, as well as for the amendment and completion of certain normative acts, was published in the Official Gazette no. 300 of April 4, 2025.

Additions regarding the competences of the central tax authority and the update of tax registration, mention and deregistration forms – Order no. 468/2025 of the ANAF President for the completion of Order no. 3.775/2015 regarding the special competences of the central tax authority, as well as for the amendment and completion of Order no. 1.699/2021 regarding the tax registration forms, was published in the Official Gazette no. 302 of April 7, 2025.

Regulation of the registration procedure for representatives of foreign legal entities – Order no. 472/2025 of the ANAF President regarding the approval of the procedure and conditions for the registration of representatives provided in Article 462 paragraph (11) of the Fiscal Code and of form 178, was published in the Official Gazette no. 303 of April 7, 2025.

Incentives for corporate income tax and microenterprise income tax – Order no. 540/2025 of the Minister of Finance for the approval of the procedure for granting a 3% incentive on the annual corporate income tax and on the microenterprises income tax related to the 2024 fiscal year or to the modified fiscal year starting in 2024, was published in the Official Gazette no. 331 of April 14, 2025.

Approval of technical norms regarding the monitoring of road transport – Order no. 539/2025 of the ANAF President regarding the repeal of Order no. 1.339/2008 on the Technical Norms for the Monitoring and Security System of Goods Road Transport, was published in the Official Gazette no. 362 of April 24, 2025.

Approval of technical norms regarding the Export Control System – Order no. 541/2025 of the ANAF President for the repeal of Order no. 1.194/2016 on the Technical Norms for the Use of the Export Control System, was published in the Official Gazette no. 362 of April 24, 2025.

Suspension of certain sanctions regarding the RO e-Transport system – Emergency Ordinance no. 29/2025 regarding the suspension of the application of certain provisions from EGO no. 41/2022 regarding RO e-Transport and the repeal of Article XXVIII from EGO no. 130/2021, was published in the Official Gazette no. 365 of April 24, 2025.

Other news of interest:

Approval of form 217 – Order no. 396/2025 of the ANAF President for the approval of the model, content, method of submission and management of form 217 "Declaration regarding the income tax on

revenues from the transfer of dismemberments of ownership rights under a suspensive condition" was published in the Official Gazette no. 287 of April 2, 2025.

Amendments in brief:

Key words:

- 0.5% tax applied to the net value of constructions
- 0.25% tax applied to the value of constructions held through administration, concession or rental
- Investments in construction
- Taxpayers who cease their activity
- Newly established taxpayers
- Modified financial year
- Deadline of the 25th of the 5th month
- 10% incentive

Amendments to the Fiscal Code (Emergency Ordinance no. 21/2025)

- ❖ The method of determining the annual construction tax is amended as follows:
 - **0.5% applied to the net value of owned constructions** for which no building tax or fee is due;
 - **0.25% applied to the value of constructions held through administration, concession or lease** from the patrimony of the state or of administrative-territorial units (ATUs), if these constructions are not taxed as buildings.
- ❖ The tax applies to constructions located on Romanian territory, **excluding those in the territorial sea**.
- ❖ The net value of the constructions is determined as the difference between the debit balance of the accounts corresponding to constructions and their accumulated accounting depreciation.
- ❖ **Investments in constructions under concession/lease agreements** are not subject to taxation, unless they become constructions according to the law. Additionally, **constructions exempt from building tax** are not subject to the new tax.
- ❖ **For taxpayers ceasing to exist** during the year, there is an obligation to calculate the construction tax proportionally, based on the actual period of activity. The calculation is done by dividing the annual tax by 365 days and multiplying by the number of days corresponding to the period during which the constructions are registered as existing.
- ❖ **For newly established taxpayers**, the construction tax is due starting from the year of establishment, if the legal registration date does not exceed the last day of that year. In this case, the tax base consists of the constructions owned in the patrimony or held under administration/ concession/ lease, existing on the 30th day after registration. The calculation is done by dividing the annual tax by 365 days and multiplying by the number of days corresponding to the period during which the constructions are registered as existing.
- ❖ In the case of taxpayers with a **modified financial year**, the declaration is submitted by the **25th of the fifth month** of the modified fiscal year, and the tax payment is made in **two installments**: by the end of the sixth and tenth months of the year in which the tax is due.
- ❖ Taxpayers who choose **to declare and pay the tax in advance** by May 25 (or the 25th of the fifth month for the modified fiscal year) **benefit from a 10% incentive** on the amount of tax due. If the taxpayer ceases its activity during the same year, the bonus is recalculated proportionally with the period of activity.
- ❖ The provisions apply starting with the 2025 fiscal year or with the modified fiscal year beginning in 2025.

Key words:

- Competent tax authority
- Non-resident legal entities
- EU legal entities
- Tax registration/VAT registration
- Form 015
- Form 700

Additions regarding the competences of the central tax authority and the update of tax registration, mention and deregistration forms (Order no. 468/2025)

- ❖ Two new categories of taxpayers are added, for which the Tax Administration for Non-Resident Taxpayers within the General Regional Directorate of Public Finances Bucharest is considered the competent tax authority for managing tax obligations, as follows:
 - **Non-resident legal entities without a permanent establishment in Romania**, but carrying out gambling activities, owe taxes according to Romanian legislation in the field.
 - **EU legal entities** that register directly in Romania owe turnover tax if they carry out activities in the oil and natural gas sector, according to the applicable legislation.
- ❖ The competence for tax registration/ VAT registration, as well as for subsequent mentions following tax registration/ VAT registration of the taxable individual whose place of economic activity is located outside Romania and requests VAT registration in Romania through a large or medium taxpayer fiscal representative, belongs to the tax authority in whose territorial jurisdiction the fiscal representative's office is located.
- ❖ The competent tax authority for receiving and analyzing the "Questionnaire for determining the tax residence of a foreign legal entity with the place of effective management in Romania" is the central tax authority in whose territorial jurisdiction the administrative management and effective conduct of the business by the foreign legal entity is to be exercised.
- ❖ Form 015 "Tax registration statement/ Statement of mentions/ Deregistration statement for non-resident taxpayers who do not have a permanent establishment in Romania" is amended, as well as the related completion instructions.
- ❖ Form 700 "Declaration for the electronic registration/ modification of mentions following tax registration, as well as for deregistration" is amended, as well as the related completion instructions.

Key words:

- Procedure for registration of representatives of legal entities
- Form 178

Regulation of the registration procedure for representatives of foreign legal entities (Order no. 472/2025)

- ❖ The Procedure and conditions for the registration of representatives of foreign legal entities, Romanian branches of credit institutions, that are required to calculate, declare, and pay the specific turnover tax are approved.
- ❖ The template and content of form 178 "Decision regarding the approval/rejection of the request for appointing the representative according to Article 462 paragraph (13) of the Fiscal Code" are approved.

Key words:

- 3% incentive on annual corporate income tax, as well as on microenterprise income tax

- Conditions

- Redirection of corporate income tax amounts

- Microenterprises paying corporate income tax during the year

- Administrative decisions

Incentives for corporate income tax and microenterprise income tax (Order no. 540/2025)

- ❖ The official procedure regarding the granting of a **3% incentive from the annual corporate income tax, as well as from the microenterprise income tax**, related to the 2024 fiscal year or the modified fiscal year starting in 2024, was approved.
- ❖ This benefit applies to all companies paying corporate income tax or microenterprise income tax, **regardless of the reporting system**, provided that all of the following conditions are cumulatively met:
 - all tax returns have been submitted according to the tax vector – this condition is considered fulfilled even if the tax liabilities were established by decision by the tax authority for periods in which returns were not submitted;
 - the tax related to the year 2024 (or the modified fiscal year) is **paid in full and by the legal due date**;
 - there are **no other outstanding tax liabilities** or budgetary receivables recorded in enforceable titles issued according to the law, listed in the records of the central tax authority for recovery at the legal due date for filing the relevant returns (the annual return for corporate income tax or the Q4 return in the case of microenterprises).
- ❖ The 3% incentive is **granted automatically by ANAF**, by decision, after the legal deadline for submitting the annual return (for corporate income tax) or the Q4 return (for microenterprises) has passed.
- ❖ The bonus is calculated by applying the 3% rate to the tax due for the entire year. If the taxpayer redirected amounts from corporate income tax according to legal provisions, these amounts **are not taken into account** when calculating the bonus.
- ❖ For microenterprises that become corporate income taxpayers during the year, the bonus applies to **both types of tax**. In situations where the minimum turnover tax is applicable, **the reduction is also calculated in relation to this**.
- ❖ The templates of the administrative decisions required to implement this measure have also been approved:
 - *“Decision for granting the 3% incentive from the annual corporate income tax / corporate income tax at the level of the minimum turnover tax and from the microenterprise income tax related to the 2024 fiscal year / modified fiscal year starting in 2024”;*
 - *“Decision to amend the Decision for granting the 3% incentive from the annual corporate income tax / corporate income tax at the level of the minimum turnover tax and from the microenterprise income tax related to the 2024 fiscal year / modified fiscal year starting in 2024”;*
 - *“Decision to cancel the Decision for granting the 3% incentive from the annual corporate income tax / corporate income tax at the level of the*

minimum turnover tax and from the microenterprise income tax related to the 2024 fiscal year/ modified fiscal year starting in 2024.”

Key words:

- Technical norms
- Road freight transport monitoring and security system
- Risk analysis
- Transit regime
- Export
- Excise products
- Customs operations

Approval of the technical norms on the monitoring of road transport (Order no. 539/2025)

- ❖ The technical norms on the use of the Road Freight Transport Monitoring and Security System are approved.
- ❖ Certain terms are defined, such as: smart seal, beacon, data input and reading device, integrated monitoring, monitoring with smart seals, monitoring with beacon, special event, transport monitoring sheet, customs office of departure, customs office of destination, carrier, container.
- ❖ The Road Freight Transport Monitoring and Security System will be used based on risk analysis, to monitor the movement of goods under customs supervision:
 - a) placed under transit between two border customs offices and subject to special regulations for introduction or transportation on the national territory;
 - b) placed under customs transit between a border customs office and an inland customs office, and which present a high risk of fraudulent unloading;
 - c) declared for export and subject to special export measures;
 - d) concerning the movement within the country of products subject to payment of harmonized and non-harmonized excise duties, such as: products under suspension regime, products released for consumption until final destination and products for which the excise payment is exempted or directly relieved.
- ❖ The monitoring and security procedure for road freight transport applies to Romanian or foreign legal entities carrying out customs operations or movement of the products mentioned above, as well as to Romanian or foreign road carriers.

Key words:

- Technical norms
- Export control system
- Customs declaration

Approval of the technical norms regarding the Export Control System (Order no. 541/2025)

- ❖ The technical norms for the use of the Export Control System are approved.
- ❖ The technical norms for the use of the Export Control System apply to all goods that are to be removed from the customs territory of the Union and are covered by a pre-departure declaration.
- ❖ The pre-departure declaration takes one of the following forms:

- Re-export declaration
- Exit summary declaration

- a) a customs declaration, where the goods to be removed from the customs territory of the Union are placed under a customs procedure for which such a declaration is required;
- b) a re-export declaration;
- c) an exit summary declaration.

Key words:

- Suspension of sanctions
- December 31, 2025
- Obligations of transport operators
- Obligations of drivers

Suspension of certain sanctions related to the RO e-Transport System (Emergency Ordinance no. 29/2025)

- ❖ Until December 31, 2025, the application of sanctions for non-fulfillment of the following obligations of **transport operators** is suspended as follows:
 - failure to equip transport vehicles with telecommunications terminal devices using satellite positioning and data transmission technologies;
 - failure to transmit the vehicle's positioning data, as declared, throughout the entire transport route of goods subject to monitoring;
 - failure to provide the UIT code to the driver.
- ❖ Furthermore, there are also suspended the sanctions for non-fulfillment the obligations of **drivers** to:
 - activate the positioning device before starting the transport on national territory and deactivate the positioning device only after the goods are delivered to the declared delivery location within national territory or after leaving the national territory, in the case of national transport of high tax risk goods within national territory or international road transport of goods;
 - provide, upon request from the authorities (ANAF, Romanian Customs Authority, Romanian Police), the documents accompanying the transport of goods subject to monitoring through the RO e-Transport system, along with the UIT code provided.
- ❖ This suspension applies to both domestic road transport of high tax risk goods and international transport.

Other news of interest

Key words:

- Form 217

Approval of Form 217 (Order no. 396/2025)

- ❖ The template and content of Form 217 "Declaration regarding the tax on income derived from the transfer of dismemberments of property rights under a suspensive condition" have been approved.



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