

Tax news of February



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Amendments in brief:

Excise duties and other special taxes - Government Decision no. 39/2026 amending Title VIII "Excise duties and other special taxes" of the Methodological Norms for the application of the Fiscal Code (GD no. 1/2016) was published in the Official Gazette no. 82 on February 2, 2026.

Consumer price index for updating advance payments on corporate income tax in 2026 - Order of the Ministry of Finance no. 117/04.02.2026 regarding the consumer price index for updating advance payments for profit tax was published in the Official Gazette no. 115 on February 12, 2026.

Amendments to the "Tax Registration Application" form - ANAF Order no. 58/19.01.2026 (amends/complements the "Tax Registration Application" form) was published in the Official Gazette no. 132 on February 18, 2026.

Additional tax - Order no. 218 of the President of the National Agency for Fiscal Administration on the approval of the model and content of the forms "Informative statement on additional tax" and "Notification on the obligation to submit the informative statement on additional tax" was published in the Official Gazette no. 141 on February 24, 2026.

Economic recovery and fiscal-budgetary changes - Emergency Ordinance no. 8 for establishing economic recovery measures, increasing productive investments and competitiveness, as well as amending and supplementing certain normative acts in the fiscal-budgetary field was published in the Official Gazette no. 147 on February 25, 2026.

Other news of interest:

Repeal of simplified customs statements regulations - Order of the President of ANAF no. 143/2026 (repeals OPANAF no. 1887/2016 - simplified customs declarations) was published in the Official Gazette no. 89 on February 4, 2026.

Amendments to the form 204 for associations without legal personality and fiscally transparent entities - ANAF Order no. 138/29.01.2026 (which amends the form 204 – associations without legal personality/fiscally transparent entities) was published in the Official Gazette no. 92 on February 5, 2026.

VAT Return - ANAF Order no. 174/05.02.2026 (which approves the form (300) "VAT Return") was published in the Official Gazette no. 105 on February 9, 2026.

Amendments in detail:

Key words:

- Excise duty calculation
- Chewing and nasal tobacco

Amendments to the Methodological Norms on excise duties and other special taxes (Government Decision no. 39/2026)

- ❖ The scope of the Methodological Norms on excise duties is extended to include chewing tobacco and nasal tobacco, classified under CN code 2403 99 10 00, among the categories of tobacco products subject to excise duties.

Key words:

- Consumer Price Index
- Index 106.5%

Consumer price index for updating advance payments on corporate income tax in 2026 (Order of the Ministry of Finance no. 117/2026)

- ❖ The Order establishes, for the fiscal year 2026, the consumer price index used to update advance payments for the annual profit tax.
- ❖ The applicable index for 2026 is 106.5%, which means that advance payments are updated by this percentage when calculating the payment obligations for this year.

Key words:

- Tax registration application
- Turnover
- VAT cash accounting system

Changes regarding the "Tax registration application" form (ANAF Order no. 58/2026)

- ❖ The form is updated in order to align with the latest changes related to VAT registration.
- ❖ It is explicitly stated that the box regarding the request for applying the normal VAT regime should be filled when the taxpayer estimates a turnover above the exemption threshold, and not equal.
- ❖ A new box is introduced for applying the optional "VAT cash accounting system" regime from the moment of VAT registration, for taxable persons established in Romania who opt for this system.

Key words:

- Global Minimum Tax
- Additional Tax Form
- Reporting Deadlines

Forms for declaring additional tax and notification of the obligation to file (Order no. 218/2026)

- ❖ The order introduces the relevant documents through which the obligation to declare the additional tax (global minimum tax) is reported and managed.
- ❖ The model and content of the form "Informative declaration regarding the additional tax" is approved, together with the related filling and submission instructions. In addition, the form "Notification regarding the obligation to submit the informative declaration regarding the additional tax" is also approved, with its own filling and submission instructions.
- ❖ Both forms are submitted to the competent tax authority within a maximum of 15 months from the last day of the reporting financial year. This is also the deadline for payment of the additional tax. For the first year, the deadline is extended to a

- Form Filling

maximum of 18 months from the last day of the reporting financial year, both for declaration and payment, and for submitting notifications. The deadline rule also applies to taxpayers with a financial year different from the calendar year.

- ❖ The forms must be completed through the assistance program made available by the tax administration.

Key words:

- Investments with significant impact on the economy
- Strategic objectives
- Application conditions
- Support measures
- Investment period
- Microenterprise threshold
- Condition regarding employees

Economic recovery measures and fiscal-budgetary changes (Emergency Ordinance no. 8/2026)

Investments with significant impact on the economy and state aid schemes

- ❖ A legal framework is established for granting support measures to investments with a significant impact on the economy (through state aid schemes or ad-hoc aid).
- ❖ It is considered that a strategic investment takes place when the minimum value of eligible expenses is 1 billion RON, a multiplier effect is generated in the economy and at least one strategic objective is achieved (implementation of advanced technologies, use of green technologies, R&D, creation of qualified jobs, development of tourism, etc.).
- ❖ For newly established enterprises, the condition of a paid-up subscribed share capital of at least 25 million RON is imposed, and for already active enterprises, conditions of economic size are imposed.
- ❖ Support measures may include: grants, tax credit, state guarantees, interest rate subsidies, capital contribution and other support measures.
- ❖ The investment with a significant impact on the economy must be maintained for at least 5 years after completion.

Microenterprises – conditions for inclusion and exit from the system

- ❖ The income threshold for micro-enterprises is updated to 100,000 EUR.
- ❖ The threshold verification rule is modified: when determining whether the limit of 100,000 EUR is met, the income of the legal entity is cumulated with the income of related enterprises, taking into account the turnover according to accounting regulations (and, where applicable, the income mentioned in the specific norm).
- ❖ For newly established legal entities, the condition regarding the existence of an employee must be met within 90 days (compared to 30 days previously) from registration (otherwise, corporate income tax from the quarter following the expiration of the 90 days).

- Employment contract suspension
- Exit from the regime

- ❖ Clarifications are introduced regarding the employment contract suspension situations, especially regarding the suspension period and sick leave.
- ❖ The provisions regarding the exit from the microenterprise regime are updated, including provisions such as failure to submit annual financial statements on time (moving to profit tax from the quarter in which the condition is no longer met).

VAT cash accounting system

- VAT cash accounting system

- ❖ The threshold for applying the VAT cash accounting system is updated:
 - 5,000,000 RON between March 1 and December 31, 2026;
 - 5,500,000 RON starting January 1, 2027.

Bonuses for "good payers" taxpayers

- Bonus

- ❖ A 3% bonus is introduced for:
 - the annual corporate income tax for the fiscal year 2025 (or the amended fiscal year beginning in 2025);
 - the microenterprise income tax for the fiscal year 2025 (calculated as the sum of quarterly taxes);
 - the income tax for the 2025 income.

- Bonus calculation

- ❖ The bonus is established ex officio through a decision issued by the central fiscal administration in the case of profit tax and is determined by the taxpayer in case of income tax.

- Conditions for granting the bonus

- ❖ The main conditions for granting the corporate tax bonus include:
 - filing all declarations according to the tax vector;
 - full and timely settlement of outstanding amounts;
 - the absence of other outstanding tax/budgetary obligations by the legal deadline for filing the relevant statements;
 - filing the single declaration by April 15, 2026 inclusive (in the case of income tax).

The extensive changes regarding the Emergency Ordinance No. 8/2026 are available in the dedicated document, available [HERE](#)

Other news of interest

Key words:

- Agricultural Activity Declaration
- Filing Deadline

Amendments regarding form 204 for associations without legal personality and fiscally transparent entities (ANAF Order no. 138/2026)

- ❖ The order introduces specific provisions for the use of the declaration for income from agricultural activities.
- ❖ The deadline for submitting the form is extended to the last day of February of the year following the year in which the income was earned.

- VAT Return

- D300

Approval of the updated form (300) "VAT return" (ANAF Order no. 174/2026).

❖ The lines related to purchases and supplies of goods/services taxable with the previous rates of 19%, 9% and 5% are removed from the VAT Return.



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