

Tax news of March



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Amendments in brief:

Amendments regarding the transfer of shares, new definitions and conditions for excise goods, and RO e-VAT – Emergency Ordinance No. 13 amending and supplementing certain normative acts in the fiscal-budgetary field was published in the Official Gazette No. 181 dated 9 March 2026.

Introduction of a scheme to compensate for the increase in diesel excise duty – Government Decision No. 145 amending and supplementing Government Decision No. 1,094/2025 regarding the establishment of a state aid scheme to compensate the increase in excise duty on diesel used as motor fuel was published in the Official Gazette No. 197 dated 13 March 2026.

A crisis situation has been declared on the crude oil and petroleum products market – Emergency Ordinance No. 19 for establishing a crisis situation on the crude oil and/or petroleum products market and establishing measures to protect the economy and population during the crisis was published in the Official Gazette No. 237 dated 26 March 2026.

Reporting of deferred taxes by large multinational and domestic groups – Order of the Ministry of Finance approving the reporting rules for deferred taxes by constituent entities falling within the scope of Law No. 431/2023 was published in the Official Gazette No. 196 dated 13 March 2026.

Other news of interest:

Amendments regarding Form 205 on withholding tax – Order of the President of the National Agency for Fiscal Administration No. 303 was published in the Official Gazette No. 187 dated 11 March 2026.

Amendments to the Excise Code and the Nomenclature of harmonized excisable product codes – Order of the Ministry of Finance approving the structure of the Excise Code and the Nomenclature of harmonized excisable product codes was published in the Official Gazette No. 253 from 31 March 2026.

New procedure for submitting the registration form as a registered exporter of energy products – Order of the Romanian Customs Authority No. 747 was published in the Official Gazette No. 254 dated 31 March 2026.

Amendments to excise duties through the update of the Methodological Norms for the application of the Fiscal Code – Government Decision No. 184 was published in the Official Gazette No. 255 dated 31 March 2026.

NAFA launches a digital platform for goods sold through auctions – “eLicitațiiANAF” – The digital platform launched by the Ministry of Finance and NAFA presents goods offered for sale and allows participation in auctions organized by NAFA, being developed under the National Recovery and Resilience Plan (NRRP).

Amendments in detail:

Key words:

- Transfer of shares
- Excise goods
- Registered exporter
- Guarantees for traders
- Transition period
- RO e-VAT
- Compliance Notification

Amendments regarding the transfer of shares, new definitions and conditions for excise goods, and RO e-VAT (Emergency Ordinance no. 13/2026)

Transfer of shares

- ❖ The condition requiring the transferring shareholder to hold control over the company in order for the transfer of shares to be enforceable against the central tax authority is removed.

Excise goods

- ❖ The definitions of the following terms are amended: wholesale trader with storage and without storage, energy products distributor, authorization certificate for the wholesale trading of energy products with storage/without storage, and authorized importer.
- ❖ A new definition is introduced for the registered exporter.
- ❖ It is clarified that the requirement to provide a guarantee of RON 2,500,000 applies to wholesale traders of gasoline, diesel, kerosene, and biofuels, while a guarantee of RON 250,000 applies to operators trading liquefied petroleum gas, fuel oil, alcoholic beverages, and processed tobacco.
- ❖ A transition period is established for economic operators that, as of 31 March 2026, carry out activities involving excisable goods for which authorization is required (alcoholic beverages, processed tobacco, and energy products).

These operators may continue their activities until their authorization application is processed, provided that the application is submitted no later than 30 April 2026. Operators who do not submit an application within this timeframe will no longer be allowed to carry out the respective activities as of 1 May 2026.

RO e-VAT

- ❖ The provisions regarding the transmission to taxpayers of the RO e-VAT Compliance Notification are removed, including those concerning the cumulative thresholds of a minimum 20% percentage and a minimum absolute value of RON 5,000.

Key words:

- State aid scheme
- Diesel compensation

Introduction of a scheme to compensate for the increase in diesel excise duty (Government Decision No. 145/2026)

- ❖ The state aid scheme is increased from RON 190 million to RON 652.195 million, while the amount is being used for the partial compensation of the excise duty on diesel, as follows:
 - RON 0.65 per liter of diesel purchased in the period 1 January 2026 – 31 March 2026 inclusive;
 - RON 0.85 per liter of diesel purchased in the period 1 April 2026 – 31 December 2026 inclusive.

Key words:

- Crisis situation on crude oil market
- Commercial margin
- Exports and intra-Community deliveries limitation
- Sanctions from the annual turnover
- Reporting to NAFA and ANPC
- Reporting sanctions

A crisis situation has been declared on the crude oil and petroleum products market (Emergency Ordinance No. 19/2026)

- ❖ A crisis situation is declared on the crude oil and/or petroleum products market until 30 June 2026 inclusive, which may be extended for successive periods of three months.
- ❖ During the period 1 April – 30 June 2026, the average commercial margin for gasoline and diesel in the refining, wholesale, and retail segments is capped at the average annual level of the margin applied by each economic operator in 2025, calculated as the ratio between the total margin and the total quantity sold, expressed in liters or tons.
- ❖ Exports and intra-Community supplies of diesel and crude oil during the crisis period may be carried out only with the prior written approval of the Ministry of Economy and the Ministry of Energy.
- ❖ Exceeding the commercial margin cap is subject to a fine ranging from 0.5% to 1% of annual turnover, while exports or intra-Community supplies without prior approval are subject to a fine ranging from 5% to 10% of turnover, as well as confiscation of the goods.
- ❖ Economic operators are required to submit monthly reports, within 20 days from the end of the month, on prices and commercial margins applied, to the Competition Council, ANAF, ANPC, and the Ministry of Energy.
- ❖ Failure to comply with the reporting obligations is subject to a fine ranging from 0.1% to 0.5% of annual turnover.

Key words:

- Global minimum tax
- Deferred tax
- Form 30
- Financial statements 2025
- IFRS

Reporting of deferred taxes by large multinational and domestic groups (Order no. 203/2026)

- ❖ Constituent entities which fall under Law No. 431/2023 (entities subject to the global minimum tax) that prepare financial statements in accordance with Order No. 1802/2014 of the Ministry of Public Finance must comply with the following requirements:
 - to determine the value of deferred tax assets and liabilities in accordance with IAS 12;
 - to disclose deferred tax in the notes to the annual financial statements.
- ❖ The disclosure of deferred tax in Form 30 “Informative Data” must also be performed by entities without legal personality in Romania belonging to legal persons established in the EU, as well as by permanent establishments in Romania of legal persons established in the EU.
- ❖ The obligation to disclose deferred tax applies starting with the annual financial statements for the year 2025. For entities that have opted for a financial year different from the calendar year, the obligation applies from the beginning of the first financial year commencing after 1 January 2025.
- ❖ Entities that are part of a multinational group or a large national group may opt to apply the accounting regulations under Order No. 2844/2016 (IFRS) starting with the 2025 financial statements, if they consider that they have the capacity to apply IFRS. However, where such an option is exercised, these entities will be required to maintain their accounting records in accordance with IFRS starting with the 2026 financial year.

- Option for applying IFRS

- ❖ If an entity no longer falls within the scope of Law No. 431/2023 (entities subject to the global minimum tax), it may continue to apply IFRS accounting regulations or may revert to national accounting regulations.

Other news of interest:

Key words:

- Form 205
- Income from the transfer of dismembered property rights
- Registered exporter
- Procedure for the registered exporter
- Environmental permit
- Video surveillance system
- Recording period

Amendments regarding Form 205 on withholding tax (President of ANAF Order no. 303/2026)

- ❖ The Order amends the instructions for completing Form 205 in order to include a new category of income, namely income from the transfer of dismembered property rights under a suspensive condition, paid by legal entities or other entities required to maintain accounting records.

Amendments to the Excise Code and the Nomenclature of harmonized excisable product codes (Ministry of Finance Order no. 378/2026).

- ❖ New regulations are being introduced for the establishment of the excise code for the registered exporter, consisting of 13 characters.

New procedure for submitting the registration form as a registered exporter of energy products (Romanian Customs Authorities Order no. 747)

- ❖ The registration procedure for obtaining the certificate of registered exporter of energy products is approved.
- ❖ The application, accompanied by supporting documents, shall be submitted to the inland or border customs office with competences in the field of excisable goods within whose jurisdiction the applicant has its registered office/place of residence.

Amendments to excise duties through the update of the Methodological Norms for the application of the Fiscal Code (Government decision no. 184/2026)

- ❖ In the case of applications for authorization as a tax warehouse, the possibility of submitting proof of the intention to obtain an environmental permit/integrated environmental permit is removed, as such authorization must be in place at the time the application is submitted.
- ❖ A new obligation is introduced to equip premises used for the production or storage of energy products with a video surveillance system covering the access routes to the tax warehouse.

The recorded footage must be stored for a minimum period of 30 days, and the system must remain operational even in the event of a power outage.

Key words:

- Digital auctions platform
- eLicitațiiANAF
- Virtual Private Space
- Online payment

NAFA launches a digital platform for goods sold through auctions – “eLicitațiiANAF”

- ❖ The platform has been accessed 14,000,000 times within the first 24 hours of its launch.
- ❖ It includes a “Goods Advertising” section, where goods are displayed for 30 days for information purposes and viewing requests; and an “Ongoing Auctions” section, which requires an account in the Virtual Private Space (SPV).
- ❖ Registration for an auction is carried out by blocking a participation fee amounting to 10% of the auction starting price, which is refundable within 5 days.
- ❖ For the purchase of auctioned goods, online payment mechanisms are made available, including bank card payments, bank transfer settlement, and postal money order.



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