

# Tax news of April



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### Amendments in brief:

**Amendments regarding the value of cultural vouchers** – Order no. 369/624/2026 on setting the indexed amount granted in the form of cultural vouchers for the first semester of 2026 was published in the Official Gazette no. 258 dated 1 April 2026.

**Introduction of a temporary reduction in the excise duty level applicable to diesel fuel and measures to support the population and the economy during the crisis period** – Emergency Ordinance no. 24 regarding the temporary reduction of the excise duty level applicable to diesel fuel and the introduction of a solidarity contribution on revenues from the commercialization of crude oil and petroleum products obtained from the processing of crude oil extracted from the territory of Romania was published in the Official Gazette no. 272 dated 3 April 2026.

**Amendments regarding the obtaining of the certificate for wholesale distribution and commercialization of alcoholic beverages, tobacco and energy products** - Order no. 432/756 approving the conditions for obtaining the certificate for wholesale distribution and commercialization of alcoholic beverages, manufactured tobacco and energy products — gasoline, diesel fuel, kerosene, liquefied petroleum gas, fuel oil and biofuels, as well as the registration procedure and the template and content of certain forms, was published in the Official Gazette no. 263 dated 1 April 2026.

**Ratification of the Multilateral Convention to facilitate the implementation of Pillar Two** – Law no. 60 on the ratification of the Multilateral Convention to facilitate the implementation of Pillar Two of the Subject to Tax Rule was published in the Official Gazette no. 364 dated 30 April 2026.

**Amendments regarding the registration of secondary establishments as salary payers** – Order of the President of the National Agency for Fiscal Administration approving the Procedure for the registration of secondary establishments as payers of salaries and salary-equivalent income was published in the Official Gazette no. 329 dated 24 April 2026.

### Other news of interest:

**Amendments regarding the monitoring of authorised tax warehouse keepers and authorised importers with fiscal risk** – Joint Order of the President of the National Agency for Fiscal Administration (ANAF) and the Romanian Customs Authority (AVR) no. 435/759 was published in the Official Gazette no. 262 dated 1 April 2026.

**Amendments regarding Form 224** – National Agency for Fiscal Administration (ANAF) Order no. 507 amending Order of the President of ANAF no. 3,780/2017 approving the model and content of certain forms was published in the Official Gazette no. 319 dated 22 April 2026.

## Amendments in detail:

### Key words:

- Cultural vouchers
- Monthly/event thresholds

### Amendments regarding the value of cultural vouchers (Order no. 369/624/2026)

- ❖ The amount granted on a monthly basis, respectively on an occasional basis, in the form of cultural vouchers for the first semester of 2026 is capped at a maximum of RON 250/month and RON 490/event;
- ❖ The above-mentioned amounts also apply for the first two months of the second semester of 2026.

### Key words:

- Diesel excise duty
- Solidarity contribution
- Economic operators engaged in crude oil extraction
- Threshold of 70 USD/barrel
- Solidarity contribution rate
- Reporting and payment deadline
- Sanctions

### Introduction of a temporary reduction in the excise duty level applicable to diesel fuel and measures to support the population and the economy during the crisis period (Emergency Ordinance no. 24/2026)

#### Excise duty rate applicable to diesel fuel

- ❖ The excise duty rate applicable to diesel fuel is reduced from RON 2,804.29/1,000 litres to RON 2,504.29/1,000 litres, respectively from 3,318.74 RON/tonne to RON 2,963.70 /tonne.

#### Solidarity contribution

- ❖ A solidarity contribution is introduced for the duration of the crisis, applicable to:
  - economic operators holding petroleum agreements who extract crude oil from deposits located in Romania and obtain revenues from its commercialization;
  - economic operators holding petroleum agreements who extract crude oil from deposits located in Romania and who, directly or through affiliated persons, obtain revenues from the commercialization of energy products (gasoline, diesel fuel, kerosene, fuel oil, LPG).
- ❖ The solidarity contribution is due exclusively for the months in which the monthly average price of crude oil exceeds the threshold of 70 USD/barrel.
- ❖ The solidarity contribution rate ranges between 1.5% and 9.9%, depending on the range of the monthly average Brent crude oil price.
- ❖ The solidarity contribution is calculated, declared, and paid on a monthly basis, by the 25th (inclusive) of the month following the one for which it is due.
- ❖ Operators subject to the solidarity contribution are required to maintain specific documentary records, and failure to comply with this requirement attracts a fine ranging from RON 200,000 to RON 1,000,000.

- Increase in fuel price
- Sanctions related to fuel prices

### Fuel price

- ❖ Economic operators engaged in the retail sale of gasoline and diesel fuel may increase their selling prices at most once per day, until 12:00.
- ❖ Failure to comply with this measure is subject to a fine ranging from RON 100,000 to RON 500,000.

### Key words:

- Authorization of energy products
- Conditions applicable to operators
- Certificate validity
- Application update

### Amendments regarding the obtaining of the certificate for wholesale distribution and commercialization of alcoholic beverages, tobacco and energy products (Order no. 432/756/2026)

- ❖ Under the new conditions, the rules apply to economic operators intending to be engaged in wholesale trade of energy products with storage and energy products without storage, or to distribute and wholesale trade alcoholic beverages and manufactured tobacco.
- ❖ Operators wishing to obtain this certificate must meet conditions related to CAEN codes, not being declared inactive, the absence of criminal offences in the administrator's criminal record, compliance with tax obligations, etc., as well as provide guarantees in the case of certain products.
- ❖ The certificate is valid for a period of 36 months from the date on which its validity commences.
- ❖ The certificate may be revoked by the authorities under certain conditions, and a new application may be submitted after a period of 6 months.
- ❖ The Order also introduces an updated application form and new formats for the registration certificate, depending on the product category.

### Key words:

- Pillar Two
- Double taxation avoidance agreement
- Subject-To-Tax Rule
- Top-up tax

### Adoption of the Multilateral Convention to Facilitate the Implementation of Pillar Two (Law no. 60/2026)

- ❖ The Convention implements the Subject-to-Tax Rule (STTR) under the OECD/G20 Pillar Two solution, aimed at addressing base erosion and profit shifting (BEPS).
- ❖ It applies to existing double taxation avoidance agreements and automatically modifies them, without requiring bilateral renegotiation between states.
- ❖ The STTR grants the source jurisdiction the right to tax certain income when such income is subject to tax in the recipient's residence jurisdiction at an effective tax rate below the minimum threshold of 9%.

- Minimum rate of 9%

- Effective tax rate

- Exemptions

- Implementation deadline

- ❖ The top-up tax due in the source jurisdiction is limited to the difference between the minimum rate of 9% and the effective tax rate applicable in the residence jurisdiction, applied to gross income.
- ❖ Income covered by the STTR mainly includes interest and royalties, but also a broad range of intra-group payments, such as payments for the distribution of products/services, insurance and reinsurance premiums, financing fees, equipment rental payments, and income from services.
- ❖ The application of the rule takes into account the effective tax rate, including any preferential regimes (e.g. exemptions, deductions, or tax credits), which may reduce the level of taxation below the 9% threshold.
- ❖ The rule does not apply in certain expressly provided situations, including payments made to individuals, pension funds, and entities established and maintained for religious, charitable, scientific, or similar purposes, etc.
- ❖ The STTR provisions take effect from the first fiscal year beginning after the expiry of a 6-month period following the entry into force of the Convention for the relevant contracting jurisdictions.

#### Key words:

- Secondary establishments acting as salary payers

- Administrative-territorial unit

- Form 060

- Filing deadline

- Designated secondary establishment

#### Amendments regarding the registration of secondary establishments as salary payers (Order of the President of ANAF no. 508/2026)

- ❖ The provisions of the Order apply to taxpayers that have one or more secondary establishments organised as payers of salaries and salary-equivalent income.
- ❖ Two categories of secondary establishments are distinguished, as follows:
  - Secondary establishments organised within the territorial area of the same administrative-territorial unit/subdivision as the tax domicile;
  - Secondary establishments organised in other administrative-territorial units than that of the tax domicile.
- ❖ Secondary establishments referred to under point (i) must be declared within 30 days from their establishment using Form 060, and the income tax related to these establishments is declared and paid under the taxpayer's tax identification number.
- ❖ In the case of establishments referred to under point (ii), the taxpayer is required to request the fiscal registration of such establishments within 30 days from their establishment, using Form 060.

Where several secondary establishments are organised within the territorial area of the same administrative-territorial unit, the taxpayer must designate a designated secondary establishment and request its fiscal registration.

- Payment of income tax
- Compliance deadline

The income tax due by each secondary establishment/designated secondary establishment is declared in Form 112 and is paid under the tax identification number of each secondary establishment/designated secondary establishment.

- ❖ Taxpayers that have multiple secondary establishments already fiscally registered within the same administrative-territorial unit must submit Form 060 by 30 June 2026.

#### Other news of interest:

##### Key words:

- Monitoring of tax warehouse operators
- Verification of guarantee establishment
- Form 224
- Self-declaration
- Excise goods

#### Amendments regarding the monitoring of authorised tax warehouse keepers and authorised importers with fiscal risk (Order no. 435/759/2026)

- ❖ The Order provides that the monitoring of authorised tax warehouse keepers and authorised importers of excise goods presenting high fiscal risk will include:
  - Verification of the establishment of a guarantee covering the excise duty related to the quantity to be dispatched/imported;
  - Confirmation of the advance payment of excise duties for each delivery or movement, by verifying payment documents directly with the State Treasury;
  - Monthly reporting, by the 5th day of the following month, of purchase and delivery/movement situations, based on which ANAF verifies whether the declared excise duty and the actually paid excise duty are consistent.

#### Amendments regarding Form 224 (ANAF Order no. 507/2026)

- ❖ Through this Order, Form 224 is updated by including additional income such as: the value of subscriptions for the use of sports facilities, contributions to occupational pension funds, contributions to pan-European personal pension products, etc.

#### Self-declaration regarding the quantity of excise goods released for consumption (ANAF Order no. 438/2026)

- ❖ The model and content of the self-declaration regarding the quantity of excise goods intended to be released for consumption are approved, and new self-declaration templates are introduced regarding the quantity of excise goods that operators intend to:
  - Dispatch (in the case of authorised tax warehouse keepers presenting high fiscal risk);
  - Import (in the case of economic operators holding authorised importer status presenting high fiscal risk);
  - Release for consumption (in the case of economic operators registered with the Commission for the authorisation of operators with non-harmonised excise goods).

**New rules regarding the establishment, updating, and release of excise duty guarantees (Order no. 436/760/2026)**

- Guarantee establishment
- Non-harmonised excise goods

- ❖ New rules are approved regarding the establishment, updating, and release of the guarantee provided by the registered consignee presenting high fiscal risk and by the authorised tax warehouse keeper presenting high fiscal risk.
- ❖ The Order provides for the establishment of a guarantee amounting to 120% of the excise duty value related to the quantity of excise goods intended to be released for consumption by economic operators registered with the Commission for the authorisation of operators with non-harmonised excise goods.



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**Otilia Pețu**  
 Managing Partner  
 otilia.petu@noagroup.ro



**Mircea Dumitrașcu**  
 Partner  
 mircea.dumitrascu@noagroup.ro



**Lidia Trezea**  
 Partner  
 lidia.terzea@noagroup.ro



**Cristina Nicula**  
 Senior Tax Manager  
 cristina.nicula@noagroup.ro