

Newsletter Romania

January 2026

A selection of the latest legislative and tax news
from Romania

Read in this document:

The main provisions of the new tax and legal measures that came into force on January 1, 2026 (Law No. 239/2025, GEO No. 89/2025, Law No. 245/2025, etc.)



I. Corporate income tax

1. 1% limitation on the deductibility of expenses related to intellectual property rights, management and consulting services

Taxpayers (other than those referred to in Article 15 of the Tax Code) whose turnover in the previous year is less than or equal to EUR 50 million consider the following expenses to be deductible: expenses related to intellectual property rights, management and consulting expenses incurred in connection with non-resident affiliated entities, up to a limit of 1% of total expenses recorded.

Details on determining and applying the limitation:

1. The above taxpayers shall verify the accounting statements (i.e., the profit and loss account/income and expense statement/informative data from the official accounting reports prepared for the 2024 financial year) for the 2024 financial year, which is taken as the reference year.
2. The proportion of expenses related to intellectual property rights, management and consulting expenses with non-resident affiliated entities in 2024 is calculated in relation to total expenses in 2024. If these expenses represent more than 1% of total expenses in 2024, then this threshold has been exceeded.
3. If the 1% threshold is exceeded considering the expenses for 2024 (point 2 above), taxpayers may deduct these types of expenses (i.e., expenses related to intellectual property rights, management and consulting expenses with non-resident affiliated entities)

recorded in the calculation year (e.g., 2026) only up to a limit of 1% of total expenses recorded in that calculation year.

4. Starting with the 2027 fiscal year, the 1% share and related expenses of the above non-resident affiliated entities are determined based on the expenses reported in the tax return for that fiscal year of calculation.

The 1% limitation does not apply to:

- Expenses incurred to obtain trademarks, industrial designs, copyrights, and the like registered in Romania;
- Expenses that are capitalized in the value of tangible and intangible assets;
- Taxpayers who i) have advance pricing agreements or ii) request such agreements starting with the 2027 tax year;
- Credit institutions - Romanian legal entities, branches in Romania of credit institutions - foreign legal entities.

In the case of a tax group, the provisions relating to the 1% limit apply to members on an individual basis.

2. Minimum turnover tax (IMCA)

For the 2026 fiscal year, respectively for the modified fiscal year starting in 2026, the tax rate used in the calculation provided for in Article 181(3) of the Tax Code shall be reduced to 0.5%, compared to the standard level of 1%.

The tax on the income of micro-enterprises will be reduced to 0.5% for the 2026 fiscal year and the amended fiscal year ending in 2027.

3. Additional tax for legal entities operating in the oil and natural gas sectors (ICAS)

By GEO 89/2025, the applicability of ICAS was extended until December 31, 2026, inclusive, respectively the last day of the modified fiscal year ending in 2027, inclusive. Previously, ICAS was regulated to apply until December 31, 2025.

II. Tax on the income of micro-enterprises

1. Tax on the income of micro-enterprises

Government Emergency Ordinance No. 89/2025 establishes a single tax rate of 1% applicable to micro-enterprises, without differentiation based on the CAEN codes corresponding to the activities carried out.

At the same time, it is important to note that, starting in 2026, the maximum

income threshold for eligibility for the micro-enterprise tax regime is set at EUR 100,000. This condition is analyzed both at the end of the previous financial year and during the current financial year.

Consequently, entities that exceeded this threshold on December 31, 2025, switched to the profit tax regime as of January 1, 2026.

III. Income tax

1. Taxation of income from other sources

Government Emergency Ordinance No. 89/2025 provides that, starting with income for the year 2026, the tax rate applicable to certain benefits granted to participants in a legal entity increases from 10% to 16%.

This increase mainly concerns the following categories of income:

- goods and/or services made available to a partner or shareholder by the legal entity, when used for personal purposes;
- amounts paid to a participant in the legal entity, for personal use, for goods or services purchased from them at a price higher than the market price.

In this context, recording expenses incurred for the benefit of associates or shareholders in the company's accounts has additional tax consequences. In addition to the non-deductibility of expenses and related VAT, the company is required to withhold a 16% tax at source.

In practice, the tax treatment is aligned with situations where such expenses are not recognized at the company level, with income tax being applicable, followed by the taxation of dividends at a rate of 16%.

2. Other aspects regarding income tax

- a. Income from the short-term rental of up to seven rooms located in privately owned dwellings is included in the category of income from the transfer of

use of property. Net annual income is determined by deducting expenses calculated by applying a flat rate of 30% to gross income from gross income.

- b. Income from the provision of accommodation services and from the short-term rental of more than seven rooms located in privately owned dwellings is included in the category of income from independent activities. For this income, the tax is calculated by applying a 10% rate to the annual net income, which is calculated by subtracting expenses from the gross income, using a flat rate of 30% on the gross income.
- c. Starting January 1, 2026, the tax on gains from the transfer of securities and from transactions with derivative financial instruments carried out through resident intermediaries will be increased as follows:

- from 1% to 3% if the securities/derivative financial instruments were disposed of in a period exceeding 365 days from the date of acquisition;
- from 3% to 6% if the securities/derivative financial instruments were disposed of within a period of less than 365 days from the date of acquisition.
- d. The tax on gains from the transfer of securities/derivative financial instruments (other than those carried out through resident intermediaries) and from the transfer of investment gold is increased from 10% to 16%. The measure is applicable starting with the 2026 income.
- e. The tax on gains from the transfer of virtual currency is increased from 10% to 16%. The measure is applicable to gains obtained from January 1, 2026.

IV. Payroll

1. Health insurance contribution (CASS) – self-employed persons

The CASS calculation basis for persons deriving income from self-employment will increase from 60 minimum wages/year to 72 minimum wages/year.

2. Minimum wage increase

The guaranteed gross minimum wage in the country will be increased to RON 4,325 per month, starting July 1, 2026.

3. Sick leave

Emergency Ordinance No. 91/2025 on the establishment of measures within the health system established that for 2026,

sick leave allowances will be calculated with a reduction of one day, without this affecting the insurance period or the status of the insured person.

Thus, no allowance will be granted for the first day of sick leave, which will be covered by the employer from the second to the sixth day of sick leave, and the rest by the National Health Insurance Fund, according to the general rules.

At the same time, the National Health Insurance House and the territorial health insurance houses may carry out checks both on their own initiative and at the request of employers. The legality of sick leave will be verified, including the medical documents on which it was based.

If a certificate is declared non-compliant following checks, the allowance will not be paid, and the issuing doctor may be subject to disciplinary proceedings, with the procedural details to be established by Government decision.

4. Undeclared work

The maximum fine for undeclared work will increase. Penalties can reach RON 40,000 for each person identified, with a maximum ceiling of RON 1 million per employer.

5. Changes to the obligation to register branches with at least one employee for tax purposes

Law No. 245/2025 introduces, as of January 1, 2026, a change in the tax regime for branches, in the sense that any branch with at least one employee must be registered separately for tax purposes and declare income tax on salaries using its own tax code.

Prior to this change, the obligation to register and declare separately was only applicable to business locations with at least 5 employees.

V. Value added tax (VAT)

1. Fixed fee for non-EU parcels

A fixed fee of RON 25 will be introduced for each non-EU parcel with a value of up to EUR 150.

2. Pre-filled tax return and RO e-TVA system

Articles XII and XIII of GEO No. 89/2025 amend GEO No. 70/2024, establishing that, as of January 1, 2025, ANAF will continue to issue pre-filled VAT returns, as well as RO e-VAT compliance notifications.

However, taxpayers are no longer required to respond to these notifications, and failure to communicate a point of view will no longer be treated as an indicator of tax risk.

For taxable persons applying the VAT cash accounting scheme, the use of pre-filled returns and the submission of RO e-VAT

compliance notifications are suspended until September 30, 2026.

3. Electronic invoicing and the RO e-Factura system

The obligation is extended to supplies of goods and services with the place of supply in Romania, made to taxable persons who are not established in the country but are registered for VAT purposes in Romania.

With regard to reporting in the RO e-Factura system, the deadline for submitting invoices – for both B2B and B2C transactions – is set at 5 working days (replacing the previous deadline expressed in calendar days). This deadline runs from the date of issue of the invoice, but does not exceed 5 working days from the deadline for issuing the invoice, according to art. 319 para. (16) of the Fiscal Code.

VI. Local taxes

1. Property tax

The property taxes owed to the local budget are being increased significantly.

2. Special tax on expensive houses and cars

The Government has decided to triple the special tax applied to high-value assets, namely:

- Houses worth more than EUR 500,000 (RON 2.5 million);

- Cars worth over EUR 75,000 (RON 375,000).

In these cases, the tax will increase from 0.3% of the value exceeding the thresholds detailed in the law to 0.9%.

3. Car tax based on pollution

Car tax will increase significantly, with the level to be determined based on the degree of pollution.

VII. Construction tax

1. Construction tax

By GEO 89/2025, the construction tax is repealed as of January 1, 2027.

VIII. Others

1. Minimum share capital for limited liability companies

The share capital will have a minimum value of RON 500 for newly established limited liability companies (SRL) and for those with an annual net turnover above the threshold of RON 400,000, the minimum share capital will be RON 5,000.

2. Changes to the insolvency procedure

The duration of the insolvency procedure will be reduced through concrete measures with immediate effect.

These include the right of the judicial administrator to periodically check the debtor's financial situation and to propose, if necessary, bankruptcy, either during the observation period or during the execution of the plan.

3. Holding a payment account in Romania

Legal entities are now required to hold a payment account opened in Romania or an account opened with the State Treasury. Newly established legal entities are required to open such an account within a maximum of 60 working days from the date of establishment.

Credit institutions, electronic money institutions, and payment institutions in Romania may refuse to open such accounts only in situations where this would contravene the legislation on the prevention of money laundering and terrorist financing or the applicable international sanctions regime.

Failure to comply with the obligation to maintain a bank account for the entire duration of the taxpayer's activity constitutes an offense and is punishable by a fine of between RON 3,000 and RON 10,000, as well as the declaration of the taxpayer as inactive, in accordance with the provisions of the Fiscal Procedure Code.

At the same time, definitions of modern payment instruments and payment accounts are introduced, and the definitions of accepting institutions and issuing institutions are amended and updated.

4. Expansion of the list of criteria for determining tax risk and declaring tax inactivity

According to Article I of Law 239/2025, the list of general criteria used by ANAF to determine the tax risk class/subclass is expanded to include the following:

- criteria regarding the use of modern means of payment;
- early warning criteria regarding the financial capacity to pay tax liabilities;
- criteria regarding the information/facts recorded in the tax record.

In addition, the situations in which a taxpayer is declared inactive are supplemented with two new situations:

- The taxpayer/payer legal entity does not have a payment account in Romania or an account opened with a State Treasury unit;
- The taxpayer/payer legal entity has not submitted its annual financial statements within 5 months of the legal deadline for their submission.

A maximum period during which a taxpayer may remain fiscally inactive is set at 1 year from the date of declaration as inactive.

After this period, if the taxpayer has not reactivated, it is dissolved in accordance with the founding act, with the exception of companies governed by Company Law No. 31/1990, which are dissolved in accordance with a new procedure introduced by Law No. 239/2025.

These new rules apply from January 1, 2026. For taxpayers who are fiscally inactive on January 1, 2026, the following maximum reactivation periods are established, under penalty of dissolution if these periods are not observed:

- Taxpayers/payers declared inactive, with an inactivity of more than 3 years on the date of entry into force of Law 239/2025, have a reactivation period of 30 days from the date of entry into force of the law (January 30, 2026).
- Taxpayers/payers declared inactive, with a period of inactivity between 1 and 3 years on the date of entry into

force of Law 239/2025, have a reactivation period of 90 days from the date of entry into force of the law (March 31, 2026).

- As an exception, in the case of taxpayers/payers whose temporary inactivity is registered in the trade register, the application for dissolution shall be made after the expiry of the period of temporary inactivity, if they have not resumed their activity.

Law 239/2025 also regulates a new procedure whereby ANAF may request the dissolution of companies established under Law 31/1990 that exceed the maximum period of fiscal inactivity allowed, as described above. ANAF periodically communicates, electronically, to the National Trade Register Office the list of taxpayers/payers who may be subject to dissolution.

5. Transfer of shares

Law No. 239/2025 amends the regime for the transfer of shares in limited liability companies in the event of outstanding tax liabilities.

Thus, the transfer of shares of the controlling shareholder in an LLC can only be registered if certain tax and procedural conditions are met.

If the company has outstanding tax liabilities, these must either be paid within 60 days of the registration of the transfer with the Trade Register or covered by the provision of guarantees. At the same time, ANAF must be notified within 15 days of the date of the transfer, and the Trade Register checks the status of the tax liabilities directly with the tax authority before registering the transfer.

6. Tax debt rescheduling

Changes are being made to the rescheduling of tax debts:

- classic rescheduling by a guarantee (in authentic form, having the effects of an enforceable title and used as an additional guarantee);
- for simplified rescheduling, eligible debts are capped at RON 100,000 for individuals and RON 400,000 for legal entities.

The procedural requirements regarding the rescheduling mechanism are supplemented.

7. Loans between companies and shareholders

Law no. 239/2025 introduces new restrictions regarding loans between companies and shareholders, partners, or affiliated persons. Companies that distribute interim dividends may no longer grant such loans before those dividends are settled and companies whose net assets are less than half of the share capital or whose net assets are negative may not repay loans received from shareholders, partners or affiliated persons.

Failure to comply with these rules entails the joint and several liability of the company and the shareholders, partners or affiliated persons for the company's outstanding tax obligations, up to the amount paid, as well as the imposition of fines by ANAF.

Footnote: The measures and regulations in force mentioned above reflect the legislative framework applicable at the time of writing. Given the dynamics of the legislative process, these provisions may be subject to subsequent amendments, additions, or repeals through normative acts adopted by the competent authorities.

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