

A summary of the latest fiscal news and legislative changes in Romania

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→ A. Dividend Tax

- The dividend tax rate will increase from 8% to 10% for dividends distributed from 2025 onward.

→ B. Microenterprise income tax

- The threshold for qualifying under the microenterprise regime will decrease from EUR 500,000 to EUR 250,000 as of January 1, 2025. Further, from January 1, 2026, the threshold will drop to EUR 100,000. These thresholds will be evaluated based on the income earned by the Romanian legal entity as of December 31, 2024, and December 31, 2025, as well as on a quarterly basis throughout the fiscal years 2025 and 2026.
- A significant change is the elimination of the restriction on consultancy income, enabling microenterprises involved in consultancy activities to benefit from the microenterprise regime, as long as they meet the required income threshold.

→ C. The obligation to use the e-Invoicing system

- The e-Invoicing system will become mandatory for all B2C (business to consumer) transactions. In the case where the customer's personal identification number (CNP) is not provided, it will be replaced with a code consisting of 13 zeros.

→ D. Capped social contributions

- The value of capped social contributions for individuals earning income from independent activities or other sources will be adjusted in accordance with the changes to the minimum gross salary, as follows:
 - **Pension Contribution (CAS)** will be capped at the equivalent of 12 and 24 minimum salaries (RON 48,600 and RON 97,200, respectively);
 - **Health Contribution (CASS)** will be capped at the equivalent of 6, 12 and 24 minimum salaries (RON 24,300, RON 48,600 and RON 243,000). Additionally, a mandatory minimum CASS of RON 1,980 per year will be introduced for individuals earning below the threshold.

→ E. The minimum gross wage

- The minimum gross wage per country will increase to RON 4,050. Additionally, the tax benefits for employees in the IT, construction and agriculture sectors have been removed.

→ F. The Global Tax Return

- The Global Tax Return ("Declaratia Unica") will no longer include the section dedicated to income estimation. The deadline for submitting the declaration of income and taxes due will be May 25 of the following year.

→ G. Tax on Buildings

- The tax on buildings has been reintroduced at a rate of 1% applicable to buildings in the heritage, with the value of the buildings subject to property tax being deducted.

→ H. Update of the NACE Nomenclature

- The NACE nomenclature has been updated and all companies are required to review the NACE codes they use and make the necessary adjustments at the Trade Registry.

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