



## Tax Flash July 2025

### Global minimum tax: notification regarding designation of appointed entity

Law no. 431/2023 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups transposed into Romanian law the EU Directive introducing the 15% global minimum tax. Under this law, where there are multiple constituent entities in Romania belonging to the same multinational group, it is possible to designate a single local company responsible for the declaration and payment of the domestic top-up tax.

This designation requires the submission of a notification to the Romanian tax authority (ANAF). However, the ability of Romanian constituent entities to exercise this option in effect only became possible following the publication on 9 July 2025 of ANAF Order no. 1729/01.07.2025, which approves the model and content of the form entitled "Notification regarding the obligation to declare and pay the domestic top-up tax." The Order entered into force on the same date.

In light of the above, it should be noted that both Law no. 431/2023 and Order no. 1729/2025 stipulate that this option must be exercised within 6 months of the last day of the relevant financial reporting period.

Therefore, for entities whose financial year ended on 31 December 2024, the deadline for submitting the notification has already passed. As yet, the authorities are still to issue any further guidance on whether or not these companies may still exercise this option, given that no official form was available for submission as of 30 June 2025.

It should be noted that where no such notification has been submitted, each Romanian company belonging to the multinational group will be individually liable for the declaration and payment of the applicable domestic top-up tax.

*Source: ANAF Order no. 1729/01.07.2025 approving the model and content of the form "Notification regarding the obligation to declare and pay the domestic top-up tax"*

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