



## Legal & Tax Flash January 2026

### Legislative changes regrading Fiscal Code and RO e-Factura

The Romanian authorities have adopted several legislative amendments, targeting, among others, minimum turnover tax, additional turnover tax for the oil and natural gas sector, microenterprise income tax, construction tax, income tax, excise duties, employees, RO e-Factura.

#### 1. Corporate tax

- **Minimum tax**

Starting with the fiscal year 2026 / modified fiscal year starting in 2026, the tax rate for minimum turnover tax will be reduced from 1% to 0.5%.

Minimum turnover tax is applicable up to 31 December 2026 inclusive, respectively the last day of the modified fiscal year ending in 2027, inclusive.

- **Additional turnover tax for the oil and natural gas sector**

Additional turnover tax for the oil and natural gas sector is prolonged up to 31 December 2026 inclusive, respectively the last day of the modified fiscal year ending in 2027, inclusive.

#### 2. Microenterprise income tax

From 2026, standard rate of 1% will be applied for microenterprise income tax, regardless of the type of income or activity.

#### 3. Income tax

The tax rates are amended for the following types of income from other sources:

- **A 10% tax rate applies to** – income from independent activities, agriculture / forestry / fish farming; income related to immovable property abusively taken over during the communist regime and income derived from the sale of ferrous and non-ferrous metals from personal assets, classified as waste;
- **A 16% tax rate applies to** – goods or services received from a legal entity for personal use, as well as to amounts paid above the market price for such goods or services.

#### 4. Construction tax

Construction tax („pole tax”) is repealed from 2027, respectively the modified fiscal year starting in 2027.

#### 5. Excise duties

The Fiscal Code introduces definitions for different types of wholesalers and operators of energy products, with or without storage, as well as authorized importers / exporters, etc.



An obligation is established for authorized warehouses presenting a fiscal risk to provide a guarantee equal to 120% of the excise duties for the products being dispatched.

In addition, criteria for assessing fiscal risk and new obligations are set for: authorized warehouses and recipients with high fiscal risk, authorized exporters and importers of energy products, operators distributing or trading wholesale alcoholic beverages, processed tobacco, and energy products.

## **6. Employees**

For full-time employees in their primary position, a part of the salary is exempt from income tax and social contributions: RON 300 per month for the period January 1–June 30, 2026, and RON 200 per month for the period July 1–December 31, 2026, subject to certain conditions.

## **7. RO e-Factura**

Clarifications are provided regarding the legal deadline and the transmission of invoices in the RO e-Factura System for supplies of goods and services carried out in Romania by taxable persons to taxable persons not established in Romania but registered for VAT in Romania, and to taxable persons established in Romania, regardless of whether they are registered for VAT or not, in B2C transactions. The deadline is 5 working days from the date of issuance, but no later than 5 working days from the legal invoice issuance deadline provided in Article 319 (16) of Fiscal Code.

Suppliers / economic operators identified by a personal identification number (CNP), who conduct economic activities before January 15, 2026, must request registration in the RO e-Factura Registry before that date. This category includes: operators who issue electronic invoices in the field of public procurement (B2G) (with specific conditions) and taxable persons established in Romania who make supplies of goods and services in Romania in B2B and B2C transactions.

*Source: Emergency Ordinance no. 89/2025 amending and supplementing the Law 227/2015 regarding Fiscal Code, the regulation of certain fiscal-budgetary measures, as well as for the amendment and supplement of certain normative acts – Official Gazette no. 1203 as of 24 December 2025*

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