

Government enacted measure to stimulate economic growth and investment

New set of fiscal and regulatory measures with favorable immediate effect on business costs and taxation have been published in two Government Emergency Ordinances after statistical signs of recession were earlier released in February. The measures briefly described below offer pinpoint measures for both corporate and private individual income.

Corporate Income Tax

➤ **Tax Bonus**

A 3% bonus is granted for voluntary compliance regarding tax due for 2025, provided payment and declarations are on time.

➤ **Tax exemption for reinvested profit and an enhanced legal reserve scheme**

For 2026, companies using the reinvested profit exemption may also apply accelerated depreciation for eligible assets. New rules also regulate how the related legal reserve must be created and used to support investment of production assets for the year of 2026.

➤ **Higher threshold for depreciable fixed assets**

The threshold rises from RON 2,500 to RON 5,000 (i.e. approx. EUR 1,000).

➤ **New R&D tax credit**

An optional qualified refundable tax credit is introduced for R&D expenses, as an alternative to the additional 50% deduction.

➤ **Micro-enterprise income tax**

Re-entry into the micro-enterprise regime becomes possible each 1 January when conditions are met, and employment rules are made more flexible i.e. up to 90 days to establish a work contract. Income from transferring fixed assets and land will no longer count toward the EUR 100,000 threshold. The 3% bonus is also applicable for income tax due by micro enterprises.

Individual taxation

Individuals may deduct up to EUR 400/year for contributions to occupational/PEPP pensions and another EUR 400/year for investments in shares, bonds, or ETFs via Romanian intermediaries. This is available for employees and individuals registered as sole traders.

Sole traders also benefit of the 3% tax bonus if filing and taxpayment is made by 15th of April.

Purchase/Sale of immovables and vehicles

The validity of a purchase/sale agreement for assets (building, land, or vehicle tax) depends, regardless of whether the seller or buyer is, on a tax certificate (Certificat de atestare fiscala) issued by the relevant municipality for both parties. This certificate confirms that there are no outstanding debts to the municipal budget and is required for all real estate and vehicle transactions.

Local building tax

After a strong increase of building tax applicable for 2026, the government implements a reduction scheme for buildings 50/100 years old and for persons with disabilities.

Changes to Value Added Tax (VAT)

A phased increase of the turnover threshold for applying the VAT cash accounting system is scheduled from RON 4,500,000 to RON 5,000,000 for the period 1 March – 31 December 2026, and further to RON 5,500,000 starting with 1 January 2027.

As such, the above summarized measures should help current business plans and provide a well-deserved ease from previous news.

The package includes, among others, also a very detailed new state aid and de minimis schemes that will be implemented in the form of grants or tax credits. These schemes target areas such as high-technology research and development, tourism development, innovation in entrepreneurship and digital transformation.

Please feel free to contact us if you have any questions.

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