

Tax & Legal Newsletter January 2025

The authorities have introduced a series of legislative changes to the Fiscal Code and the Procedure for Guidance and Assistance of Taxpayers.

1. Amendments to the Fiscal Code

- a. **Dividend tax:** starting 1 January 2025, the dividend tax rate increased from 8% to 10% for both residents and non-resident taxpayers. This applies to dividends distributed after 1 January 2025. For dividends distributed based on interim financial statements drawn up during the year 2024/modified tax year beginning in 2024, the applicable tax rate remains 8% (with no obligation to recalculate the dividend tax after adjustments based on the annual financial statements for the year 2024/modified year beginning in 2024).
- b. **Microenterprise income tax:** the income threshold for the microenterprise tax regime has been modified as follows:
 - EUR 250,000 starting from 2025 (based on income realised up to 31 December 2024)
 - EUR 100,000 starting from 2026 (based on income realised up to 31 December 2025).

In addition, the requirement that a taxpayer generates more than 80% of its total revenue from activities other than consultancy and/or management in order to qualify as a microenterprise taxpayer has been eliminated as of 1 January 2025.

- c. **Personal income tax and social contributions:** the income tax exemption and the reduced social security contribution rate for employees working in the IT, construction and agriculture sectors were eliminated as of 1 January 2025.

For 2025, full-time employees working at their primary workplace will benefit from income tax exemption and a reduction in the taxable base for social security contributions amounting to RON 300/month, provided the following conditions are met cumulatively:

- the gross monthly base salary, excluding bonuses and allowances, is equal to the national gross minimum wage applicable for the corresponding month of salary income. This condition is deemed not to have been met if the gross salary stipulated in the individual employment contract is reduced below the guaranteed minimum wage between 1 January 2025 and 31 December 2025
- the total gross monthly income, excluding meal vouchers, holiday vouchers or meal allowances applicable for the same month, does not exceed RON 4,300

The RON 300/month amount is adjustable depending on:

- the period of the month for which the minimum wage is kept at the guaranteed minimum level
- the date of employment on the minimum wage
- the period worked within the month
- the date of termination of the employment contract

Tax & Legal Newsletter January 2025

- d. Construction tax:** starting with 2025, a 1% construction tax is to be levied on the value of constructions owned by taxpayers on 31 December of the previous year, excluding those already subject to building tax. This tax also applies to buildings located in industrial, science and technological parks that do not benefit from exemptions. The construction tax is payable in two equal instalments, due by 30 June and 31 October, respectively.

Source: Emergency Ordinance no. 156/2024 on various fiscal-budgetary measures in the field of public expenditure for the substantiation of the consolidated general budget for 2025, on the amendment and supplementation of various normative acts, as well as on the postponement of certain deadlines.

2. Amendments to the Procedure for the Guidance and Assistance of Taxpayers

Under the new amendments, requests for guidance and assistance from professional bodies are to be submitted either to the Ministry of Finance or the central National Agency for Fiscal Administration (ANAF) office, depending on the issue in question. Both the request and the reply received are to be published on the professional body's website within 30 days, with all personal data being anonymised. This information is also to be made available to the body's members and shared as part of professional training courses organised by the professional body (where this is possible).

Requests submitted by professional bodies must meet the following cumulative conditions:

- they must be for clarifications regarding the application of tax legislation over which the Ministry of Finance or the ANAF (as applicable) has regulatory authority
- they must be specific to the requesting professional body or its members
- they must address issues of general applicability, without referring to specific cases or including the identifying data of taxpayers
- they must include a general description of the case under analysis, legal arguments and the requester's own conclusions
- they must present a reasoned solution regarding the most appropriate application of the law or, where applicable, a reasoned proposal for amending or supplementing the legislation

Source: Order of the Ministry of Finance no. 6649/2024 on the amendment and supplementation of the procedure for the guidance and assistance of taxpayers provided by the National Agency for Fiscal Administration and for the methodological coordination of activity carried out by taxpayer assistance structures with the aim of achieving a uniform application of tax and procedural tax legislation, and in the field of information technology, as approved by Ministry of Finance Order no. 1233/2021

3. Obligation on companies to employ people with disabilities

Order no. 28/2025 on the implementation of certain provisions of Art. 78 of Law no. 448/2006 on the protection and promotion of the rights of persons with disabilities entered into force on 28 January 2025.

Tax & Legal Newsletter January 2025

Key aspects:

- The obligation to ensure that at least 4% of the total workforce is comprised of people with disabilities applies to public authorities and public institutions, as well as legal persons, both public and private, with at least 50 employees
- Employers who do not meet the minimum quota of 4% disabled employees must, as positions become available, endeavour to fill those positions with people with disabilities by:
 - submitting to the National Authority for the Protection of the Rights of Persons with Disabilities and the county employment agencies in whose territory they have their registered office, as well as those of Bucharest municipality under the subordination of the National Agency for Employment a written request + proof of submission to at least 3 non-governmental organisations, which as per their statutes provide services for the benefit of persons with disabilities within the catchment area of the employers' registered office. This request should include the job description for the post(s) in question, required qualifications and working hours
- If it proves impossible to meet the 4% quota (for all available positions), employers will be obliged to opt for one of the following alternative arrangements:
 - a) to pay to the state budget on a monthly basis an amount equal to the national minimum wage, multiplied by the number of positions for which they were not able to employ people with disabilities
 - b) to pay to the state budget on a monthly basis an amount representing the equivalent of at least 50% of the national minimum wage, multiplied by the number of positions for which they were not able to employ people with disabilities, and to purchase, on a partnership basis, using the difference between this amount and that resulting from the value of a), the products and/or services made/provided by persons with disabilities employed in authorised centres.

Source: Order no. 28/2025 on the implementation of Art. 78, para. 2, index 2 to 2 index 4 of Law no. 448/2006 on the protection and promotion of the rights of persons with disabilities

4. First concrete obligations on entities using AI

The European Union's Artificial Intelligence Act, which comes into force on 2 February 2025, introduces the first concrete obligations on entities involved in the use of AI, the most important of which being the AI literacy obligation.

Key facts:

- Article 4 of the AI Act states that "Providers and implementers of AI systems shall take measures to ensure, to the greatest extent possible, a sufficient level of AI literacy of their personnel and other persons engaged in the operation and use of AI systems on their behalf, taking into account their technical knowledge, experience, education and training and the context in which the AI systems are to be used, and taking into account the persons or groups of persons in relation to whom the AI systems are to be used."
- AI literacy involves, in addition to understanding the basic principles of how AI works, understanding AI capabilities such as pattern recognition concepts and language processing.

Tax & Legal Newsletter January 2025

- In terms of prohibited practices, the AI Regulation prohibits the following in the use of AI systems:
 - subliminal, manipulative or misleading techniques
 - the exploitation of vulnerabilities (age, disability, specific social or economic situations)
 - social assessment (not applicable to governments and only in respect of unfavourable treatment that is unjustified or disproportionate to the data collection)
 - profiling for criminal risk assessment (only preventative profiling is prohibited and with certain exceptions)
 - Facial recognition databases (for non-targeted collection of facial data)
 - identifying people's emotional state in work- and education-related situations (exceptions are made for medical and safety reasons)
 - biometric classification (in connection with Art. 9 of the GDPR on special personal data)
 - Real-time remote biometric remote identification in public places (exceptions are made for screening systems, such as airport security checks).

Source: REGULATION (EU) 2024/1689 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) 300/2008, (EU) 167/2013, (EU) 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144 and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (the Artificial Intelligence Act)

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