



## Tax Flash April 2025

### 3% tax discount for compliant taxpayers

The procedure for awarding the 3% tax discount on annual corporate income tax and microenterprise income tax due for the 2024 tax year or modified tax year starting in 2024 was recently formalised through the publication on 14 April 2025 of Ministry of Finance Order no. 540 of 31 March 2025.

The discount itself was already introduced by Government Emergency Ordinance no. 107 of 4 September 2024 on the regulation of fiscal-budgetary measures in the field of the management of budget receivables and the budget deficit for Romania's general consolidated budget in 2024 as well as amending and supplementing certain legal provisions. However, for the discount to be applied, it was first necessary to draw up and publish the aforementioned procedure.

#### 1. Who is eligible for the discount?

The discount is awarded to:

- a) companies liable to corporate income tax (irrespective of the reporting and payment system);
- b) companies liable to microenterprise income tax;
- c) companies that became liable to corporate income tax during 2024 (having previously been liable to microenterprise income tax);
- d) companies which at the end of the 2024 tax year or the modified tax year starting in 2024 owe corporate income tax at the level of the minimum turnover tax.

Tax groups are also eligible for the discount — in this case, the discount is applied to the annual corporate income tax declared by the designated responsible legal entity.

It should be noted that the discount applies to the types of tax listed above due for the 2024 tax year or modified tax year starting in 2024.

#### 2. What conditions do taxpayers need to meet?

According to the regulations, the following conditions must be met cumulatively by taxpayers in order to qualify for the discount for the 2024 tax year (or modified tax year starting in 2024):

- a) all tax returns must be filed in accordance with the taxpayer's list of owed taxes;
- b) the amount of annual corporate income tax and/or microenterprise income tax due for 2024 (or the modified tax year) must be paid in full within the legally applicable deadlines
- c) there must be no outstanding fiscal or budgetary obligations remaining after expiry of the legal deadline for filing annual corporate income tax returns for the 2024 tax year (or modified tax year) or for filing microenterprise income tax returns for the fourth quarter of 2024, as applicable.



## Tax Flash April 2025

### 3. How is the discount calculated?

The discount is calculated by applying the 3% rate to:

- a) the amount of annual corporate income tax or annual corporate income tax declared by the responsible legal entity, in the case of a tax group, from which the legally redirected amounts are deducted (n.b. amounts redirected from annual corporate income tax, such as sponsorships, are not taken into account when calculating the discount);
- b) the total amount of microenterprise income tax owed for the entire tax year, as calculated by aggregating the quarterly tax amounts;
- c) both microenterprise income tax and corporate income tax, as defined under points a) and b), in the case of microenterprises that became liable to corporate income tax during 2024;
- d) the corporate income tax calculated at the level of the minimum turnover tax, where this is due as per the Tax Code at the end of the 2024 tax year/modified tax year starting in 2024.

### 4. How is the discount granted?

The discount is granted by the competent central tax authority following the identification of eligible taxpayers by the designated department. The procedure is applied as follows:

- a) after expiry of the deadline for filing annual corporate income tax returns, as required by law, for the 2024 tax year or the modified tax year, in the case of taxpayers liable to corporate income tax;
- b) after expiry of the deadline for filing microenterprise income tax returns for the fourth quarter of 2024, as required by law, in the case of microenterprise taxpayers.

The tax authority's assessment will conclude with a decision that will be communicated to the beneficiary companies. Taxpayers are not required to submit any applications in order to receive the discount.

It should be noted that the amounts corresponding to these discounts are not reimbursed, instead being used to offset the taxpayer's fiscal obligations.

Any subsequent corrections made to tax returns already submitted may result in a reduction or cancellation of any discounts.

*Source: Order of the Ministry of Finance no. 540 of 31 March 2025 approving the Procedure for granting the 3% discount on annual corporate income tax and microenterprise income tax relating to the 2024 tax year or the modified tax year starting in 2024.*

*Government Emergency Ordinance no. 107 of 4 September 2024 on the regulation of fiscal-budgetary measures in the field of the management of budget receivables and the budget deficit for Romania's general consolidated budget in 2024 as well as amending and supplementing certain normative acts.*



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This newsletter is a service of TPA Romania.

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