

NEWSLETTER

Nowium - Seamless Tax, Finance & Legal

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Top News:

- ◆ Clarifications have been made regarding the application of the tax on construction
- ◆ Significant changes introduced by the new Reges Online platform – it offers multiple features but also brings a series of new obligations and deadlines for employers.
- ◆ Alternative transport activities are now subject to detailed reporting to the tax authorities (ANAF).
- ◆ The procedure for tax registration, at the request of public notaries, of non-resident individuals without a tax identification number has been published.
- ◆ Tax Group meetings - don't miss them! Join Tax Group to get the latest tax information and for continuous professional development - details on www.taxgroup.ro and taxgroup@taxgroup.ro

Summary

- GEO Draft – Tax on construction
- General Staff Register - REGES-ONLINE (GD 295/2025)
- Informative statement on alternative transport activities with a car and driver booked through a digital platform – form 397 (Order 382/2025)
- Procedure for fiscal registration, upon public notary request, of non-resident individuals/legal entities who do not have a fiscal identification code (Order 247/2025)
- Update of fiscal registration forms and types of fiscal obligations that form the fiscal vector (Order 252/2025)
- Update of form 112 (Order 299/455/435/729/2025)
- Update of NACE Rev. 3 codes (GD 284/2025)
- Other legislative news
- March closing exchange rates
- Social indicators

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- How many hours may you save monthly by optimizing payroll?
- How does your system compare to market best practices?

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GEO Draft – Tax on construction

At the end of March, the Ministry of Finance proposed a draft GEO to amend and complement Title X (regarding tax on construction) of the Fiscal Code. The legislative act was not published in the Official Gazette prior to publication of the current newsletter.

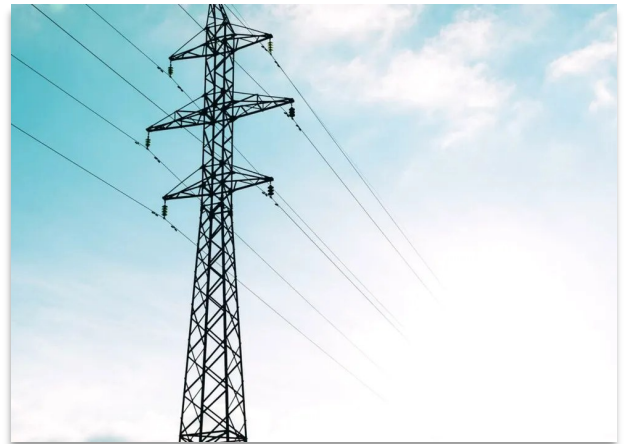
As a reminder, starting with 2025 fiscal year, the tax on construction was reinstated, which is calculated by applying a rate of 1% to the value of the existing construction in the taxpayers' patrimony as of the 31st of December of the previous year, other than buildings for which tax on buildings is due, according to provisions of Title IX of the Fiscal Code. These provisions also apply to the value of industrial, scientific and technological parks which, according to law, do not benefit from exemption from paying building taxes.

For construction in the public/private domain of state or administrative-territorial units, the tax is owed by taxpayers that have the property under administration/concession/free use/lease.

<https://nowium.com/en/bulletin/newsletter-12-december-2024/>

We present the main news based on the draft GEO below.

- introducing a tax rate of 0.5% to calculate tax on construction for taxpayers which, on the 31st of December of the previous year/on the last day of the modified fiscal year prior to the year for which the tax is due, have construction under administration/concession/free use/lease public/private domain of the state or administrative-territorial units, taking into account the fact that a net value cannot be established for such construction;
- clarifying tax base by establishing the following values:
 - o net value of construction for which no tax on building is due according to provisions of Title IX of the Fiscal Code, existing in taxpayer patrimony on the 31st of December of the previous year/on the last day of the modified fiscal year preceding the year for which the tax on construction is due. **The proposal is for net value of construction be determined as the difference between the value shown as a debit balance of accounts corresponding to the construction and the cumulative accounting value of associated depreciation;**
 - o value of construction held through administration/concession/free use/lease, in the case of construction in the public/private domain of the state or of administrative-territorial units, existing on the 31st of December of the previous year/on the last day of the modified fiscal year prior to the year for which the tax on construction is due, for which tax on building is not due according to provisions of Title IX of the Fiscal Code. **In this case, the tax is due by taxpayers which have the buildings under administration/concession/free use/lease;**
- maintaining exemption from payment of tax on construction for construction exempt from tax on building, according to provisions of Title IX of the Fiscal Code;
- regulating provisions to establish tax base in the event that investments carried out by taxpayers on construction used under administration/concession/free use/lease/ management lease/joint venture contracts and similar, and these investments do not materialize in construction, as defined by art. 497 of the Fiscal Code;
- establishing the scope of application of the tax, meaning it only applies to construction located on the territory of Romania representing the territory within the state border of Romania, according to provisions of GEO 105/2001 regarding state border of Romania. Further, construction located within the territorial sea of Romania as defined by Law 17/1990 regarding the legal regime of internal waters, territorial sea, contiguous zone and exclusive economic zone of Romania, republished, are not subject to tax on construction;
- establishing certain rules to calculate, declare and pay tax for taxpayers with a modified fiscal year and for those



which cease to exist/are newly set-up during the year.

More on changes related to tax on construction will be discussed during our Tax Group meeting on the 16th of April 2025. More details here: <https://taxgroup.ro/evenimente/tax-group-04-2025/>

Decision 295/2025 on General Staff Register - REGES-ONLINE (Official Gazette 279/2025)

Summary

The Decision approves the new REGES-ONLINE IT system, which will replace the current Revisal system used to record individual labour contracts by the 30th of September, 2025. By the 30th of September, employers should enrol in the new platform.

Through the new system, employers will be able to complete and transmit online data regarding signing, modification, suspension and termination of labour contracts, benefiting from real-time access to a secure platform, interoperable with other national databases.

Details

One of the most important features of REGES-ONLINE is online access for employees and former employees, who will be able to check their own professional history and download an official extract from the Register at any time. This feature will simplify the processes to prove seniority and to obtain the necessary documents. Also, employees will receive notifications on any registration that the employer sends regarding the employment relationship.

We summarize the main benefits of the REGES-ONLINE system:

- complete digitalization, without the need for other programs installed on the computer. The new system allows the management of employee data directly through a secure web portal;
- live online access for employers, employees and authorities;
- interoperability with other national databases;
- the obligation of employers to record all elements of individual labour contracts in real time;
- employees' direct access to their own data, including the possibility of a real-time check whether the elements of the individual labour contract are correctly recorded, such as duration of working time and salary. Also, the employee may download an extract to prove seniority;
- notification in application or by email of employees on any changes sent by the employer regarding the employment relationship;
- eliminating bureaucracy and trips to territorial labour inspectorates for information;
- enhanced cybersecurity and advanced data protection.

An important change in the new REGES-ONLINE system will be brought to management of sick leave. On the current version of Revisal, information regarding sick leave is not transmitted, employers are not obliged to report it. In the new REGES-ONLINE platform, the suspension of the individual labour contract in case of sick leave must be registered within three working days from the receipt of a medical certificate by the employer.

Failure to comply with this deadline will be sanctioned with a fine of between RON 3,000 and RON 5,000, for each unregistered suspension situation.

Employers will continue to have the obligation to keep a personal file (physical or electronic) for each employee, with all related documents. In addition, upon termination of contract, the employer will continue to have the obligation to issue the employee a certificate proving seniority, salary and other relevant elements, as well as an extract from REGES-ONLINE.

Employers will have six months to make the transition from Revisal to REGES-ONLINE. The access procedure to complete, transmit and check data in/from the register will be established by order of the Minister of Labour, Family, Youth and Social Solidarity, within 30 days from the entry into force of the Government Decision. Government Decision 905/2017 on the General Staff Register will be repealed after expiry of the transition period.

Starting the 30th of September, 2025, labour contracts will be exclusively managed through the new platform. Thus, Revisal application will no longer be used, and all operations related to transmission of employee data will be carried out through the REGES-ONLINE platform.

Failure to register with the new system within the legal deadline (30.09.2025) will be fined between RON 15,000 and RON 20,000. Fines will also be imposed for incomplete transitions, ranging from RON 5,000 to RON 10,000.

More on REGES-ONLINE during our Tax Group meeting on the 16th of April 2025. More details here:

<https://taxgroup.ro/evenimente/tax-group-04-2025/>

Order 382/2025 to approve template and content of form 397 - *Informative statement on alternative transport activities with a car and driver booked through a digital platform* (Official Gazette 242/2025)

Summary

The Order approves template and content of form 397 - *Informative statement on alternative transport activities with a car and driver booked through a digital platform*.

The statement contains detailed information on the activity of drivers operating through online platforms for alternative transport.

According to ANAF, the reason for introducing this form is also related to a series of risks associated with alternative transport activity with a car and driver booked through a digital platform, such as:

- failure to declare income;
- under-declaration of work; transport operator employees are declared with 2 hours of work, yet in reality they work over 8 hours per day compared to the number of kilometres travelled;
- unfair competitive advantages.

Details

The provisions are applied by digital platform operators, as defined by GEO 49/2019 on alternative transport activities with car and driver, specifically the branch through which commercial activities are carried out in Romania, in the event that the digital platform operator is a non-resident legal entity. The provisions enter into force within 60 days from the publication date of the Official Gazette, meaning the 18th of May 2025.

Submission deadline

For alternative transport activities with car and driver, digital platform operators are required to transmit required information by the last calendar day of the month following the reporting period.

If, after submitting the statement, the digital platform operator finds that there are omissions/errors in declared data, it should submit a new statement correctly completed with the operations that require modification and/or the operations that were not declared, a statement that replaces the initially submitted informative statement.

How to submit

The statement is submitted in electronic format as a PDF file, with an attached XML file, electronically signed. Assistance programs and technical specifications are available on the ANAF portal.

The statement is submitted by electronic means of remote transmission, on e-guvernare.ro portal.

In the event that no operations were recorded during the reporting period, the statement is submitted having only completed the fields related to identification data of the digital platform operator and legal/fiscal representative or authorized representative, as the case may be.

Information to be reported on form 397

The form contains the following information:

- Identification data of the digital platform operator, meaning the fiscal/legal representative/authorized representative (if applicable);
- Information on alternative transport activities with a car and driver booked through a digital platform, activities related to services actually provided during the reporting period.
 - Information on alternative transport operators: name of alternative transport operator, fiscal registration code, acceptance date on the digital platform, removal date from the digital platform, value of trips made by the alternative transport operator, value of payment received by the alternative transport operator
 - Detailed information on cars and drivers, such as car registration number, date when the car was accepted on the digital platform, date when the car was removed from the digital platform, number of kilometres travelled in trips during the reporting period, duration of trips made during the reporting period, income earned, amounts collected in cash for trips, name and CNP of the driver, date of acceptance/admission of the driver on the digital platform, status of the driver (owner/employee), date when the driver was removed from the digital platform.
 - The information is completed for each transport operator and for each individual vehicle with which it carries out its activity. If, during the reporting period, there are multiple factual situations regarding the driver using a particular vehicle for alternative transport — that is, if multiple drivers use the vehicle — a separate entry must be completed for each factual situation associated with the respective vehicle.



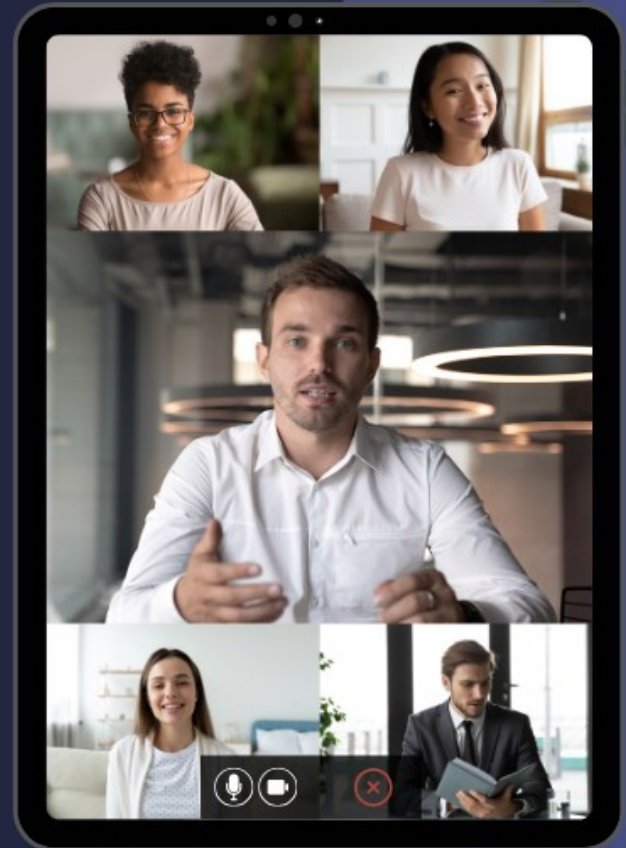
TAX GROUP

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Order 247/2025 to approve Procedure for fiscal registration, upon public notary request, of non-resident individuals/legal entities that do not hold a fiscal identification code within the meaning of art. 82 of Law 207/2015 on the Fiscal Procedure Code (Official Gazette 181/2025)

Summary

The Order approves Procedure for fiscal registration, upon public notary request, of non-resident individuals/legal entities that do not hold a fiscal identification code within the meaning of art. 82 of Law 207/2015 on the Fiscal Procedure Code.

Details

According to art. 82 of the Fiscal Procedure Code, any individual or legal entity that is part of a fiscal legal report should register for tax purposes and automatically receive a fiscal identification code. According to Explanatory Note to GEO 132/2024, the fiscal registration of non-residents through public notaries is necessary given the obligation of public notaries to prepare and submit form 208 – *Informative statement regarding tax on income from transfer of real estate from personal patrimony*.

Therefore, the procedure details information necessary for notaries to submit application and the procedure for processing and resolution.

Submission of application by the notary:

- The public notary submits fiscal registration application to ANAF;
- The required documentation includes detailed information about the non-resident individual or legal entity, such as:
 - For non-resident individuals: surname, first name, date of birth, place of birth, gender, home address, telephone, e-mail, details on identity document, the person's fiscal identification code issued by the state of residence, whether he/she holds such an identifier, whether the individual for whom fiscal registration is requested is a Romanian individual without domicile in Romania or a foreign individual without domicile in Romania and the motivation for the application;
 - For categories of non-resident entities: name, legal form, date of establishment, fiscal identification code issued by the country of residence, address of headquarters, telephone, e-mail, motivation for applications related to legal entities.

For each non-resident individual/legal entity, documents proving the information contained in the application are attached, such as:

- documents proving the identity of non-resident individual. These documents should be valid on submission date of the fiscal registration application, via IT application.
- documents issued by the Trade Register or similar authorities in the foreign state where the foreign legal entity is registered.

Application check by ANAF:

The specialized department within ANAF will check the existence of a fiscal identification code previously assigned to the non-resident individual/legal entity. If a code already exists, it will be communicated to the notary. Otherwise, a new fiscal code is assigned, according to section IV paragraph 1 of the Fiscal Procedure Code.

Issuance of fiscal registration certificate:

After completing the check, ANAF will issue a fiscal registration certificate. Also, the document will be available for collection by the non-resident taxpayer or a designated representative.

Settlement deadline

ANAF will have to solve applications submitted by notaries within 5 working days from date of their receipt.

Order 252/2025 to amend and complement ANAF Presidential Order 1699/2021 to approve fiscal registration forms of taxpayers and types of fiscal obligations that form the fiscal vector (Official Gazette 183/2025)

Summary

The Order updates fiscal registration forms of taxpayers and types of fiscal obligations that form the fiscal vector.

The fiscal vector is complemented with two new categories of fiscal obligations to be declared, such as:

- **additional tax on turnover for credit institutions**
- **tax on construction**

Details

As a result of these additions, the following forms have also been updated:

- **form 010** – Declaration of fiscal registration/Declaration of mentions/Declaration of deregistration for legal entities, associations and other entities without legal personality;
- **form 013** Declaration of fiscal registration/Declaration of mentions/Declaration of deregistration for non-resident taxpayers that carry out activity in Romania through one or more permanent establishments;
- **form 700** Declaration for electronic registration/modification of entries after fiscal registration, as well as for deletion of fiscal registration.

Therefore, taxpayers liable to pay these taxes change their fiscal vector by submitting the above-mentioned declarations, depending on the case. Also, all three declarations and their filling instructions have been updated to reflect the fiscal obligations introduced by the recent amendments to the Fiscal Code.

As a reminder, additional tax on turnover for credit institutions was introduced by Law 290/2024 and is owed by Romanian legal entities and Romanian branches of foreign banks, and it is declared and paid quarterly.

The tax on special construction (*taxa pe stâlp*) was reintroduced by GEO 156/2024 starting the 1st of January 2025. This tax is applicable to Romanian and foreign legal entities with activities in Romania, except public institutions, national research and development institutes, associations, foundations and other NGOs. The submission deadline is **the 25th of May** of the year for which it is due, and payment may be made in two equal instalments by **the 30th of June** and **the 31st of October**.

Order 299/455/435/729/2025 to approve template, content, means to submit and administer/manage form 112 - Return on social contributions, income tax and normative list of insured persons (Official Gazette 220 bis/2025)

Summary

The Order updates template and content of form 112 - Return on social contributions, income tax and normative list of insured persons, as well as its annexes.

Details

The update of Form 112 was necessary due to legislative changes introduced by GEO 156/2024, such as:

- the extension of the measure regarding the grant of the RON 300 amount as non-taxable income from the gross national minimum wage. This benefit applies to income related to the January – December 2025 period;
- the elimination of tax facilities for the IT, construction, and agri-food sectors;
- the specific declaration of certain categories of military reservists, for the correct determination of contribution periods and, where applicable, assimilated periods within the public pension system.

The new form is used starting with income related to March 2025.

Decision 284/2025 to amend Government Decision 656/1997 to approve National Classification of Economic Activities – NACE (Official Gazette 257/2025)

The Decision brings clarifications regarding the update of NACE codes Rev. 3.

Thus, the update of NACE codes is carried out gradually, for this purpose an implementation period of 18 months has been established. This period runs from the date of entry into force of an updated NACE version. During the implementation period, the use of NACE codes for purposes other than statistical, is valid both in the updated NACE version and the previous NACE version.

Other legislative news

Order 361/2680/2025 to set indexed amount granted in the form of cultural vouchers for the first half of 2025 (Official Gazette 244/2025)

The Order updates the amount that is granted monthly or occasionally, as cultural vouchers to a maximum of RON 220 per month, or a maximum of RON 450 per event. The new value applies between April to September 2025.

Previously, the value of cultural tickets was a maximum of RON 220 per month, or a maximum of RON 440 per event.

Order 280/484/2025 to set indexed nominal value for a meal ticket for the first half of 2025 (Official Gazette 276/2025)

The Order adjusts the maximum value that may be granted as meal tickets to the value of RON 40.18 lei (previously RON 40.04). The new value applies starting April 2025 and is valid through the end of September 2025.



Order 287/486/2025 to set value of the indexed monthly amount to be granted as nursery vouchers for the first half of 2025 (Official Gazette 275/2025)

The Order updates the value of nursery vouchers.

Starting April 2025, the value of the indexed monthly amount to be granted as nursery vouchers is RON 670 (previously RON 660).

The new value applies by the 30th of September 2025.

Order 138/150/2025 to amend and complement Classification of positions in Romania - occupational level (six characters), approved by Order of the Minister of Labour, Family and Social Protection and of the President of the National Institute of Statistics 1832/856/2011 (Official Gazette 246/2025)

The order complements the Classification of positions in Romania - occupational level (six characters), introducing 7 new positions, as follows:

- 1) authorization of regional development projects expert – COR code 242240
- 2) Romanian language, culture and civilization instructor – COR code 341906
- 3) monitoring and evaluation official – COR code 242241
- 4) offshore wind turbine installation technician – COR code 311315
- 5) offshore wind turbine preventive and corrective maintenance technician – COR code 311316
- 6) renewable energy sources technician – COR code 311314
- 7) voice therapist – COR code 226605

The position, "medical representative," is renamed as "medical sales representative", and the same code 243302 is kept in the core group 2433, "Technical and medical product sales specialists (excluding ICT)".

The position, "information systems security procedures and tools specialist," is moved from basic group 2514, "Application programmers," to basic group 2529, "Database and network specialists not classified in previous basic groups," to code 252913.

Emergency Ordinance 11/2025 to amend Law 227/2015 on the Fiscal Code (Official Gazette 225/2025)

Summary

The ordinance introduces changes regarding the calculation method of the income tax on pensions, following Constitutional Court Decision no. 724/2024, which upheld the exception of unconstitutionality of provisions of Article 101 of the Fiscal Code. Consequently, the ordinance amends Article 101 of the Fiscal Code.

Details

Any payer of pension income is obliged to calculate tax on income monthly, according to provisions of this article, on payment date, to withhold and pay it to state budget by the 25th of the month following the month for which the pension was paid. The tax withheld is a final tax.

The tax is calculated by applying the 10% tax rate to monthly taxable income from pensions determined according to art. 100.

For a pension that is not paid monthly, the tax to be withheld is determined by dividing the pension paid by each of the months to which the pension relates.

The outstanding pension rights resulted from grant/revision/recalculation/update of pension amount are divided on months to which they refer, in order to calculate/recalculate, as the case may be, the tax due. Also, the tax is withheld and paid, in accordance to legal regulations in force during the month for which the rights are granted. The tax is withheld on the date of payment and is paid by the 25th of the month following the month when the income was paid. The differences regarding income obtained from pension, received from the same payer and established for previous periods, are taxed separately from pension rights of the current month.

Income from family allowances is individualized based on their number, and taxation is done in relation to rights due to each descendant/family member.

For pension income and/or differences of pension income, related interest, as well as the amounts representing their update with inflation rate, established based on final and irrevocable court decisions and enforceable court decisions, the tax is calculated separately from the tax related to the rights of the current month, by applying provisions of para. (2). The tax withheld is final. The tax is withheld on payment date, according to legal regulations in force on the date of payment of income. The tax thus withheld is paid by the 25th of the month following the month when the income was paid.

Order 415/2025 to approve template and content of Statement on own responsibility on the quantity of excise goods that economic operators, which are registered consignees, intended to receive under suspensive regime as provided by art. 375 para. (1[^]1) of Law 227/2015 on the Fiscal Code, as well as declaration method (Official Gazette 264/2025)

Order 416/2025 to approve template and content of Statement on own responsibility on quantity of excise goods that economic operators intend to release for consumption, as provided by art. 435 para. (3[^]1) of Law 227/2015 on the Fiscal Code, which are registered with competent territorial customs authority for distribution and wholesale trade without storage of alcoholic beverages, processed tobacco, and energy products – gasoline, diesel, kerosene, liquefied petroleum gas, and biofuels, which own and intend to market excise goods located within a fiscal warehouse belonging to a third party, as well as declaration method (Official Gazette 264/2025)

Order 417/1204/2025 to approve criteria for assessing fiscal risk to determine economic operators presenting a high fiscal risk, provided by art. 375 para. (1[^]1) and art. 435 para. (3[^]1) of Law 227/2015 on the Fiscal Code (Official Gazette 262/2025)

The Order approves the criteria for assessing fiscal risk to determine economic operators presenting a high fiscal risk, provided by art. 375 para. (1[^]1) and art. 435 para. (3[^]1) of the Fiscal Code.

According to this normative act, the criteria for assessing high fiscal risk of economic operators, legal entities, are the following:

- newly established economic operators or whose shares changed ownership during the last 12 months;
- economic operators that did not carry out economic activities during the previous 12 months;
- economic operators that were declared inactive and that were reactivated during the previous 12 months;
- economic operators that meet at least two of the following criteria:
 - o they do not have secondary headquarters;
 - o they have no assets;
 - o they do not have the financial funds necessary to purchase excisable products;
- economic operators that have been authorized in the field of excise products during the previous 12 months;
- economic operators that did not carry out economic activities in the field of excisable products during the previous 36 months;
- economic operators with an inadequate fiscal history that fall into one of the following situations:
 - o during the previous 5 years they have registered outstanding fiscal obligations to the general consolidated budget, managed by ANAF, within the meaning of art. 157 of the Fiscal Procedure Code, for which the execution of the warrant was ordered, and the forced execution procedure was initiated;
 - o during the previous 12 months they have not submitted their tax returns on time;
 - o during the previous 5 years they have benefited from instalments and/or restructure but have not respected the instalment schedule/payment schedule, even if they have respected the additional term established by law to maintain the validity of the instalment and/or restructuring plan;
 - o have associates or directors who have been associates or directors in other companies in the past, that were fiscally inactive, deregistered or entered insolvency, observation period, judicial reorganization or bankruptcy.

The normative act regulates the assessment of fiscal risk for registered consignees and economic operators selling excise goods within fiscal warehouses.

- **Registered consignees (art. 375 para. 1[^]1 of the Fiscal Code):** The customs authority sends their list to ANAF for fiscal risk assessment within 30 days.
- **Economic operators carrying out activity in fiscal warehouses (art. 435 para. 3[^]1 of the Fiscal Code):** Warehouse keepers should communicate the list of operators to customs authority, and ANAF analyses the fiscal risk.
- **Common provisions:** ANAF may request additional information for the assessment. Operators classified in the high fiscal risk category are notified and their list is published on the Romanian Customs Authority website.

Order 419/1207/2025 to set monitoring and control activity for activity carried out by economic operators provided by art. 435 para. (3^{^1}) of Law 227/2015 on the Fiscal Code (Official Gazette 261/2025)

The Order regulates monitoring and control of economic operators which wholesale excisable products without storage. The main provisions include:

Monitoring the set-up of warranty:

- Economic operators should submit a statement on own responsibility prior to trading.
- The customs authority issues a decision on the set-up of warranty within 5 days.
- If the warranty is not provided or is insufficient, the operator cannot release the products from the warehouse.
- For each new delivery, a new statement and a warranty of 120% of excise duties are required.

Monitoring of release for consumption operations:

- Economic operators should inform the customs authority and submit proof of payment of excise duties prior to delivery.
- The customs authority sends requests to State Treasury to confirm the payments.
- If payment is not confirmed, the sale of the products is prohibited.

Fiscal inspection:

- ANAF checks monthly compliance of economic operators with their fiscal obligations.
- If the declared excise duties are lower than those due, legal measures are applied.
- Operators with reporting obligations should submit statements on purchases and deliveries by the 5th day of each month.

This legislative framework aims to prevent fraud and ensure collection of excise duties related to traded excisable products.

Order 418/1206/2025 to set monitoring and control of activity carried out by registered consignees presenting high fiscal risk (Official Gazette 262/2025)

The Order sets the obligations of registered consignees receiving excisable products and approves the *Activity to monitor and control the activity carried out by registered consignees presenting a high fiscal risk*. They should submit a statement on own responsibility to the customs authority, which will issue the decision to set warranty within 5 working days. If the warranty is not set correctly, the economic operator loses the right to purchase.

For new quantities of excisable products, a new declaration and a warranty of 120% of related excise duties are required. Consignees with high fiscal risk should inform the authorities about the receipt of products and pay the excise duties in advance. The Treasury confirms whether or not the receipt of amounts within 2 working days.

ANAF, through the General Directorate for Anti-Fraud, checks compliance with fiscal obligations monthly. If excise duties paid are lower than those due, legal measures are applied. Consignees with high fiscal risk should report purchases and deliveries monthly, and their supervision will be carried out through EMCS-RO-Risks system.

Order 405/2025 to approve Procedure on the manner to carry out ANAF duties in the field of international sanctions (Official Gazette 278/2025)

The [Resources](#) section of our website you will find an [Excel](#) file through which the exchange rates are automatically taken from the NBR website and are allocated on each date of validity, according to accounting rules. Thus, the exchange rate communicated by NBR on day N will be displayed on the validity dates N+1...N+2....until the next foreign exchange session.

The closing exchange rate for the month is the exchange rate communicated in the final foreign exchange session of the respective month.

Resources

We provide here a series of tools, information, newsletters and useful links for your professional activity.



Closing exchange rates for March 2025

The March 2025 closing NBR exchange rates to use for valuation of monetary items (cash on hand, receivables, payables) denominated in foreign currency, as well as receivables and payables denominated in RON but pegged to a foreign currency for collection/disbursement are:

1 EUR = 4.9771 RON; 1 USD = 4.6005 RON; 1 CHF = 5.2179 RON; 1 GBP = 5.9460 RON

SOCIAL INDICATORS 2025

2025 Contributions for dependent activities	Employer and beneficiary (for activities considered dependent) (% share)	Employee and dependent worker (% share)
Social security contribution (pension)	<ul style="list-style-type: none"> → Nothing due for normal working conditions → 4% for special work conditions → 8% for special work conditions 	25%
Contribution to health insurance fund (calculated on gross income)	Not due	10%
Income tax		10%
Work insurance contribution	2.25%	
Disability Fund (for employers with more than 50 employees)	4 x minimum wage for every 100 employees	
The amount of a taxable meal ticket in the sense of income tax	max. RON 40.04	
Minimum wage (gross)	<ul style="list-style-type: none"> → RON 4,050 (starting the 1st of January 2025) → RON 4,582 for employees in the construction field → RON 4,050 for employees in agriculture and food industry sectors (starting with income related to January 2025) 	
Per Diem (in the country)		
For employees of public institutions	→ RON 23.00	
For private sector employees (* 2.5)	→ RON 57.50	
Starting with income related to January 2025, fiscal facilities granted to employees carrying out activities in IT, construction, agriculture and food industry fields are eliminated.		



Growing Business Together



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Nowium is the One-Stop-Shop solution for integrated accounting, taxation, consulting, legal, payroll and transfer pricing services, founded by a team of experts with over 20 years of experience.

Nowium is a new business concept that defines its values in ambition, creativity, quality, excellence, trust and responsibility. We are a brand new, but of an experienced, strong team, formed over 20 years of activity together. Many of you already know us!

Why Nowium?

Because we have a strong team of professionals, we have the necessary expertise and a mix of skills that allow us to address the most challenging requests from our clients. In addition, we know very well what each customer expects from us. We know how to adapt to each type of client and deliver them more than expected from a professional in the field.