



# UniCredit Global Securities Services NEWSFLASH



## Romania – Taxation

### LEGISLATIVE CHANGES

8 January 2025

The Romanian Government has approved a large set of measures to ensure economic stability, responsible management of budgetary resources and maintaining control over public spending set on the Emergency Government Ordinance no.156, published on 31/12/2024.

These measures are approved considering several fundamentals such as: Romania must rigorously implement the necessary measures to correct the excessive budget deficit and has assumed, according to the Medium and Long-Term Budget Plan, a trajectory of reducing the budget deficit from 7.9% in 2024 to below 3% in 2031. Romania has to adopt, as soon as possible, the fiscal-budgetary strategy for the period 2025-2027, the state budget law and the state social insurance budget law for the year 2025, and to preserve budget balances by adopting measures aimed at limiting the growth of permanent budget expenditures.

The main provisions of GEO 156/2024, implying the private sector are:

- **Increase in dividend tax** The tax rate is increased from 8% to 10% for dividends distributed starting with January 1, 2025.
- **Microenterprise income tax** For the application of the microenterprise income tax system, starting with fiscal year 2025, it is provided for reduction of the income ceiling achieved by a Romanian legal entity, from 500,000 euros to 250,000 euros, including during the fiscal year, and starting with January 1, 2026 to 100,000 euros.
- **Elimination of tax incentives for employees in IT, construction, agriculture, food processing from January 1, 2025.**

### IMPACT ON INVESTORS:

For information purposes.

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### Imprint

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