



## Tax Alert

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English and Romanian

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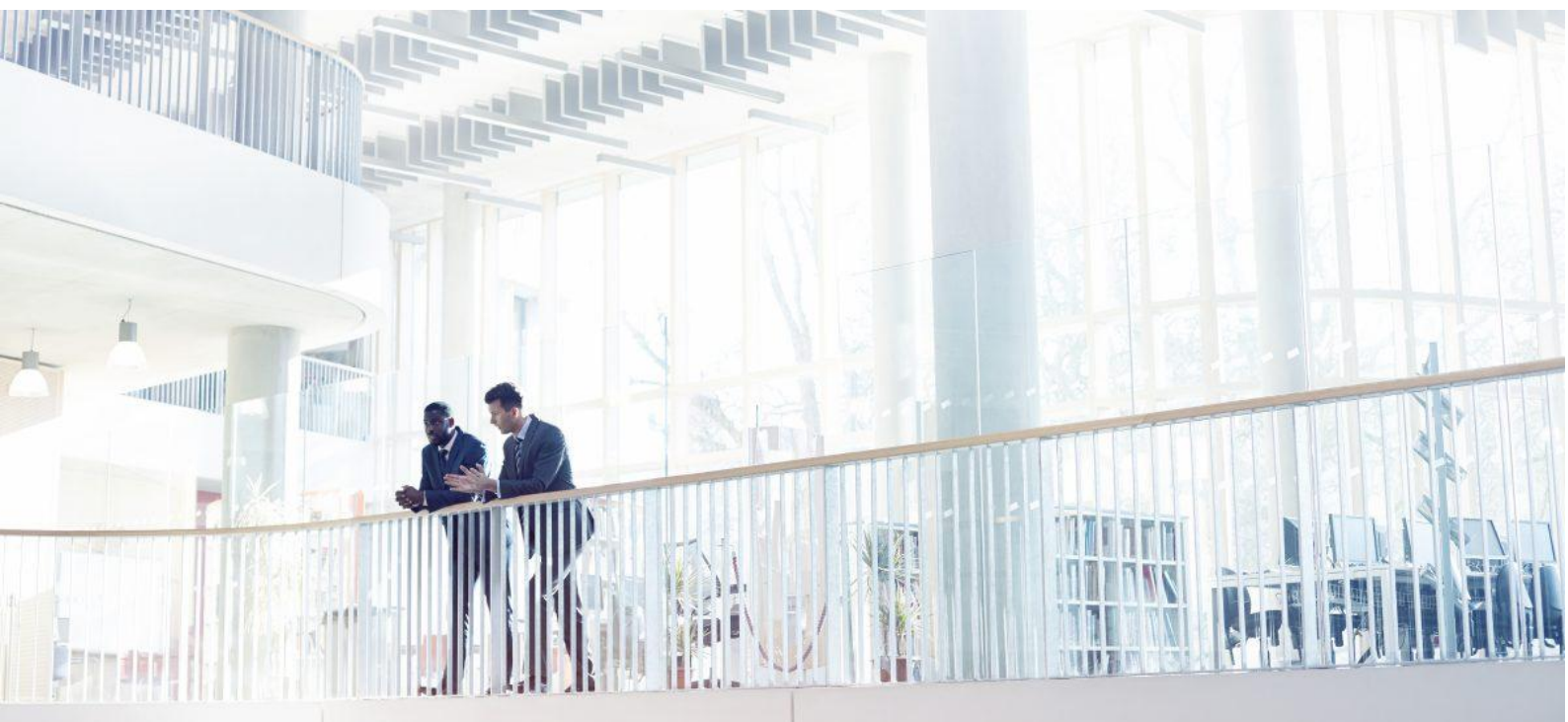
## **NAFA publishes the Draft Order regarding the Notification on the obligation to declare and pay the domestic top-up tax**

[On June 20, 2025, NAFA published the Draft Order which concerns the approval of the format and content of the 'Notification on the obligation to declare and pay the domestic top-up tax'.](#)

Context: Law no. 431/2023 on ensuring a global minimum level of taxation for multinational enterprise groups and large national groups (Pillar 2) provides a simplification measure applicable to groups with multiple constituent entities in Romania. The group has the option to appoint a local constituent entity to declare and pay the domestic top-up tax.

The notification under the Draft Order serves to exercise and formalize this option. The notification must be submitted within 6 months following the end of the financial year. Accordingly, for taxpayers whose financial year coincides with the calendar year, the deadline for submitting the notification is June 30, 2025. However, as of this date, the Order has not yet been published in the Official Gazette.

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## **ANAF publică Proiectul de Ordin privind Notificarea referitoare la obligația de declarare și de plată a impozitului suplimentar național**

În data de 20.06.2025, ANAF a publicat Proiectul de Ordin ce vizează aprobarea modelului și conținutului formularului "Notificare referitoare la obligația de declarare și de plată a impozitului suplimentar național".

Context: Legea nr. 431/2023 privind asigurarea unui nivel minim global de impozitare a grupurilor de întreprinderi multinaționale și a grupurilor naționale de mari dimensiuni (Pilonul II) prevede o măsură de simplificare aplicabilă grupurilor care au mai multe entități constitutive în România. Grupul poate desemna o entitate constitutivă locală pentru declararea și plata impozitului suplimentar național.

Notificarea ce face obiectul Proiectului de Ordin are ca scop exercitarea și formalizarea acestei opțiuni. Notificarea se transmite în termen de 6 luni de la încheierea exercițiului financiar. Prin urmare, în cazul contribuabililor pentru care exercițiul financiar coincide cu anul calendaristic, termenul pentru depunerea notificării este 30 iunie 2025. Totuși, până la acest moment, Ordinul nu a fost publicat în Monitorul Oficial.

**Solicită o ofertă**

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