



Tax Alert

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English and Romanian

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Order regarding the Notification on the obligation to declare and pay the domestic top-up tax

On July 9, 2025, Order No. 1729 of the NAFA President was published in Official Gazette No. 646, concerning 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 Order serves to exercise and formalize this option. The deadline for submitting the notification is 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 was June 30, 2025.

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Ordinul privind notificarea referitoare la obligația de declarare și de plată a impozitului suplimentar național

În data de 09.07.2025, în Monitorul Oficial nr. 646 a fost publicat Ordinul președintelui ANAF nr. 1729 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 Ordinului are ca scop exercitarea și formalizarea acestei opțiuni. Termenul de depunere al notificării este 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 a fost 30 iunie 2025.

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