



## Tax Alert

January 2026  
English and Romanian

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## **Order of the Minister of Finance supplementing Order of the Deputy Prime Minister, Minister of Finance, No. 540/2025**

On January 19<sup>th</sup>, 2026, a new Order of the Minister of Finance, concerning the approval the Procedure for granting a 3% bonus on annual income tax and on micro-enterprise income tax for the 2024 fiscal year/modified fiscal year beginning in 2024, was published in the Official Gazette No. 37

**Subject: Amendment of the procedure for granting the 3% bonus for corporate income tax and microenterprise income tax related to fiscal year 2024.**

Through this Order, the Ministry of Finance regulates the situations in which the 3% bonus may be adjusted or cancelled following a tax audit performed, as follows:

- in the event in which the tax audit leads to a reduction of the tax income, the bonus is recalculated and reduced accordingly;
- in the situation where the tax audit establishes additional tax obligations, and the legal conditions are no longer met, the bonus is completely cancelled.

Decisions on amendment or cancellation are issued by the tax authority, communicated to the taxpayer, and recorded in the fiscal records.

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## Ordin al ministrului finanțelor privind completarea Ordinului viceprim-ministrului, ministrul finanțelor, nr. 540/2025

În data de 19 ianuarie 2026, a fost publicat, în Monitorul Oficial Nr. 37, un nou ordin privind aprobarea Procedurii de acordare a bonificației de 3% din impozitul pe profit anual și din impozitul pe veniturile microîntreprinderilor aferente anului fiscal 2024/anului fiscal modificat care începe în anul 2024

Prin acest Ordin, Ministerul Finanțelor reglementează situațiile în care bonificația de 3% poate fi ajustată sau anulată ca urmare a efectuării unui control fiscal ulterior acordării acesteia, după cum urmează:

- în cazul în care controlul fiscal conduce la diminuarea impozitului datorat, bonificația se recalculează și se reduce corespunzător;
- în situația în care controlul fiscal stabilește obligații fiscale suplimentare, iar condițiile legale nu mai sunt îndeplinite, bonificația se anulează integral.

Deciziile de modificare sau de anulare sunt emise de organul fiscal, comunicate contribuabilului și înregistrate în evidența fiscală.

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