



## Tax Alert

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English and Romanian

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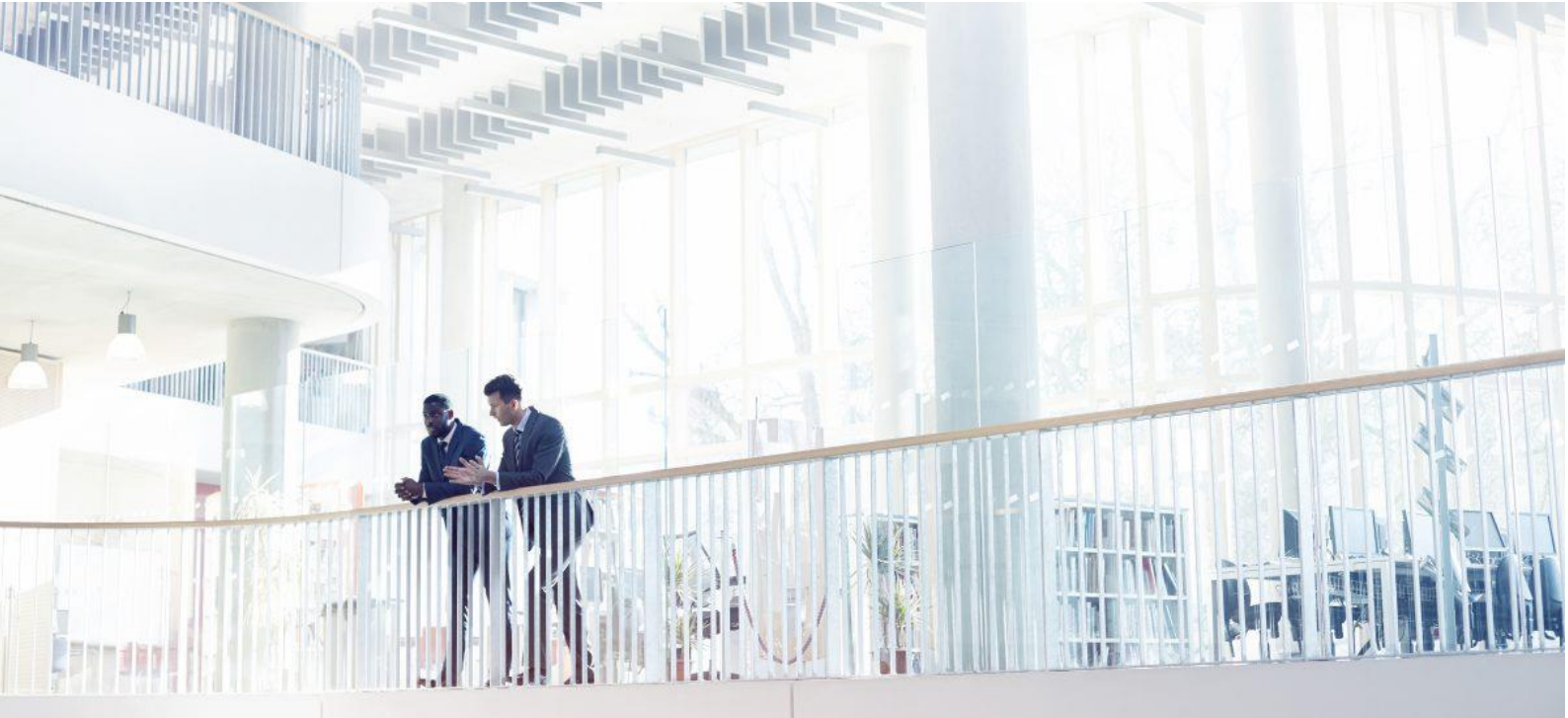
## **Publication of N409 notification form regarding the obligation to file the GloBE Information Return**

During the week of May 25 – 29, 2026, the National Agency for Fiscal Administration published the N409 notification form “Notification regarding the obligation to file the GloBE Information Return” (GIR Notification)

N409 notification must be submitted by Romanian entities part of multinational enterprise group or large domestic group that fall within the scope of Pillar 2, if the GloBE Information Return (GIR) is filed by the Ultimate Parent Entity or by the Designated Filing Entity in a EU Member or in a state with which Romania has signed an information exchange agreement.

The deadline for filing the N409 notification is 15 months from the last day of group fiscal year. For the first year when the Pillar 2 legislation applies in Romania, i.e 2024, the filling deadline is 18 months from the last day of group fiscal year.

**Submit RfP**



## Publicarea notificării N409 referitoare la obligația de depunere a declarației informative privind impozitul suplimentar

În cursul săptămânii 25 – 29 mai 2026, Agenția Națională de Administrare Fiscală a publicat Notificarea N409 "Notificare referitoare la obligația de depunere a declarației informative privind impozitul suplimentar" (Notificare GIR)

Notificarea N409 se depune de către societățile din România parte a unui grup de întreprinderi multinaționale sau a unui grup național de mari dimensiuni care intră în scop de Pillar 2, dacă declarația informativă privind impozitul suplimentar (GIR) se depune de către societatea-mamă finală sau de către entitatea raportoare desemnată într-un stat membru UE sau într-un stat cu care România a semnat un acord de schimb de informații.

Termenul de depunere al notificării N409 este de 15 luni de la ultima zi a anului de raportare al grupului. Pentru primul an în care legislația privind Pillar 2 se aplică în România, respectiv anul 2024, termenul limită de depunere este de 18 luni de la ultima zi a anului fiscal al grupului.

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