Publication of the Notification Template Regarding the National Top-up Tax (Pillar 2)

Legal Update – Romania

The Romanian Official Gazette no. 646 dated 9 July 2025 published ANAF Order no. 1729/1 July 2025, approving the template and content of the "Notification regarding the obligation to declare and pay the national top-up tax," in line with the local implementation of the OECD Pillar 2 rules (Law no. 431/2023).

Key aspects:

- The notification must be submitted to the relevant tax authority within six months following the end of the financial year.
- Where multiple Romanian constituent entities exist within the same multinational group, one Romanian entity may be appointed to submit the notification on behalf of all.
- The form must be completed using the official software provided by ANAF, according to the technical instructions in Annex 2.
- The rules also apply to taxpayers with a non-calendar financial year.
- Annexes 1 to 3 (form template, completion guide, and technical characteristics) are integral parts of the Order.
- The deadline for submitting the form for 2024 was June 30, 2025.

We recommend that affected taxpayers assess their obligations and designate the reporting entity in due time to ensure compliance.

For support in determining your reporting obligations and assistance with the submission, our tax advisory team is available to help.

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