

Dear collaborators,

Emergency Ordinance no. 13/2026 on the amendment and completion of certain normative acts in fiscal-budgetary matters

Assignment of shares

- In order to prevent the use of the assignment of shares as a mechanism to avoid the payment of tax obligations, by formally withdrawing the shareholder who holds control of companies with debts, Law no. 239/2025 was amended by establishing conditions of enforceability against the tax authority, verified at the registration of the assignment with the Trade Register; for this purpose, the National Trade Register Office requests the tax certificate from ANAF, under the conditions of art. 701 of Law no. 207/2015.

Repeal of the RO e-VAT compliance notification

- The mechanism of the RO e-VAT compliance notification was repealed, as well as its use in the tax risk analysis, given that the taxpayers' obligation to respond to these notifications had already been previously eliminated.

Suspension of communication to the taxpayer of the tax risk class until December 31st, 2026

- The provisions of art. 7 para. (10) of Law no. 207/2015, respectively the provisions regarding the communication to taxpayers of the tax risk class/subclass, established based on the risk analysis carried out by the tax authority.

Changes in the field of excise duties: new requirements for operators of energy products and updated authorisation regime

- GEO no. 89/2025, thus significant changes are made in the field of excise duties, especially as regards the regime of operators in the energy products sector. The normative act redefines the categories of wholesalers (with and without storage), introduces new notions such as "distributor of energy products" and "registered exporter" and clarifies the status of the authorized importer.
- Also, the authorization and operating conditions for economic operators involved in the distribution chain are revised, including by introducing significant financial requirements (guarantees and minimum level of assets) for carrying out wholesale marketing activities.
- At the same time, additional procedural rules are established regarding the monitoring, control and communication of decisions of customs authorities, as well as new registration/authorization obligations for economic operators, with transitional deadlines applicable until April 30th, 2026.
- As regards the transitional regime, the normative act establishes clear deadlines for compliance.

- Thus, between March 31st and April 30th, 2026, the economic operators concerned have the obligation to apply for authorization or registration, as the case may be.
- Starting with May 1st, 2026, operators who have not completed this approach will no longer be able to carry out the respective activities.

Note: The aspects mentioned in this newsletter do not represent specialized advice, but general information. For further details, please contact us.

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