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# TAX NEWS

## 16/2026

**Dear collaborators,**

**Law no. 170/2026 on some fiscal-budgetary measures, as well as for the amendment and completion of some normative acts**

**In force from 08 August 2026**

- **Legislative changes regarding VAT**

The direct exemption from VAT is achieved by invoicing without VAT by the suppliers of goods and/or service providers, based on an exemption certificate, in favor of the exempt persons established in Romania, for the operations provided for in art. 294 para. (1) letters j), l), l¹) and m) of the Fiscal Code, respectively:

- supplies of goods and services in favour of diplomatic missions and consular offices, their staff, as well as foreign citizens with diplomatic or consular status in Romania or in another Member State, under conditions of reciprocity;
- supplies of goods and services in favor of international bodies, other than those mentioned in letter k), recognized as such by the public authorities of Romania, as well as their members, within the limits and conditions established by the international conventions establishing these bodies or by the headquarters agreements;
- the delivery of goods not transported outside Romania and/or the provision of services performed in Romania, intended either for use by the armed forces of other Member States or by the civilian personnel accompanying them, or for the supply of their canteens or canteens, when the respective armed forces participate in a defence action carried out to implement an activity of the European Union within the framework of the common security and defence policy;
- deliveries of goods not transported outside Romania and/or the provision of services carried out in Romania, intended either for the armed forces of the other NATO member states for use by the forces in question or by the civilian personnel accompanying them, or for the supply of their canteens or canteens when those forces participate in a joint defense action;

If the suppliers of goods/service providers are not in possession of the exemption certificate authenticated on the date of delivery/provision, the following procedure shall be followed:

a) if the supplier/provider comes into possession of the exemption certificate after the supply of goods/services, within the legal limitation period, it applies the VAT exemption from the date of the taxable event;

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b) if the supplier/provider who delivers goods/provides services to the exempted persons is not in possession of the exemption certificate on the date on which a tax inspection is carried out, the tax inspection bodies oblige the taxable person to collect VAT from the date of the taxable event;
c) if the tax inspection has already been carried out and the supplier/provider comes into possession of the exemption certificate after it, within the legal limitation period, it proceeds to the regularization for the purpose of applying the VAT exemption from the date of the taxable event, and the competent tax authority will decide on the reverification;
d) if the supplier/service provider is in possession of the exemption certificate, but it is found that it has been authenticated after the delivery/provision, within the legal limitation period, the exemption applies from the date of the taxable event.

- **Amendments regarding the tax on income from the transfer of real estate properties from personal patrimony**

By way of derogation from the provisions of art. 111 para. (3) of Law no. 227/2015 regarding the Fiscal Code, for the transmission of the right of ownership and its dismemberments with the title of inheritance, no tax is due for the successions debated and finalized until September 30, 2026 inclusive, for which the term of two years from the date of death of the author of the succession is fulfilled between July $14^{th}$ and September $30^{th}$ , 2026.

- **Amendments to the Fiscal Procedure Code**

The following are not considered outstanding tax obligations:
- tax liabilities with future payment terms established in the restructuring agreement confirmed by the court or in the restructuring plan approved, as the case may be, in the insolvency prevention procedures;
- The tax liabilities that are not extinguished according to art. 266 para. (10) of the Fiscal Procedure Code.

If a debtor owes several types of tax obligations, and the amount paid is not sufficient to extinguish all obligations, then the tax liability indicated by the debtor, according to the law, or which is distributed according to the provisions of art. 163 of the Fiscal Procedure Code, as the case may be, except for the situations provided for in art. 167 para. ($11^1$) and (13), for debtors who are in the insolvency prevention procedures, the order of extinguishing is as follows:
a) tax liabilities, other than those established in the restructuring agreement confirmed by the court or in the approved restructuring plan, as the case may be, in the order of seniority;
b) the tax liabilities with payment terms established in the restructuring agreement confirmed by the court or in the approved restructuring plan, as the case may be, under the law, as well as the ancillary tax liabilities due during the implementation of the restructuring agreement/plan, if their calculation and payment was provided;
c) other tax obligations other than those provided for in letters a) and b).

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The tax liabilities registered in enforceable titles for which the forced execution is suspended under the conditions of art. 233 para. (1) letters a) and d) of the Fiscal Procedure Code, shall be extinguished by any means provided by this Code, except for that by forced execution

For debtors who are in the insolvency prevention procedures and who submit a return with the negative amount of value added tax with a repayment option after the date of confirmation of the restructuring agreement or after the date of approval of the restructuring plan, as the case may be, the amount approved for repayment shall be offset, under the conditions of this article, with the tax obligations recorded by them, other than those set out in the confirmed restructuring agreement or approved restructuring plan, as the case may be

By way of derogation from the provisions of art. 303 para. (7) of the Fiscal Code, the negative amount of value added tax entered in the value added tax return for the fiscal period prior to the date of confirmation of the restructuring agreement or approval of the restructuring plan shall not be taken over in the statement of the fiscal period in which the restructuring agreement was confirmed or the restructuring plan approved, in which case the debtor is obliged to request the refund of the tax by correcting the statement of the previous fiscal period.

The amount approved for repayment shall be offset under the conditions of this article with the debtor's tax obligations with payment terms established in the confirmed restructuring agreement or in the approved restructuring plan, under the law, as well as with the ancillary tax obligations due during the period of the restructuring agreement/restructuring plan, if their calculation and payment was provided.

In order to grant a payment rescheduling by the central tax authority, the debtor must not be in the insolvency prevention procedures according to the law.

The debtor who is in the insolvency prevention procedures and wishes to reschedule payment may request this payment facilitation, provided that by the date of issuance of the payment rescheduling decision, he has exited the insolvency prevention procedures.

The payment rescheduling granted for tax obligations maintains its validity when the debtor is not in the insolvency prevention procedures, in the bankruptcy procedure or in dissolution.

The tax liabilities on whose payment depends the maintenance of the validity of the payment rescheduling, provided for in para. (1) letters a)-c), e)-j), l), p) and q) of the Fiscal Procedure Code, as well as the tax obligations due on the date of communication of the decision to maintain the validity of the rescheduling, provided for in art. $209^{10}$ para. (2) of the Fiscal Procedure Code, cannot be the subject of the confirmed restructuring agreement or the approved restructuring plan, as the case may be, according to the law.

At the closure of the insolvency prevention procedure, the claims that have been reduced by the

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restructuring agreement confirmed by the court or by the approved restructuring plan, as the case may be, are cancelled provided that the debtor complies with the restructuring agreement or the restructuring plan, as the case may be.

During the entire period of the insolvency prevention procedures, the claims that have been reduced by the restructuring agreement confirmed by the court or by the approved restructuring plan are not extinguished.

The budgetary obligations on the payment of which depends on the maintenance of the validity of the payment facility, as well as the budgetary obligations due on the date of communication of the decision to maintain the validity of the facility, cannot be the subject of the confirmed restructuring agreement or the approved restructuring plan, as the case may be, according to the law.
These provisions also apply to debtors who, on the date of entry into force of this law, are in the insolvency prevention procedures provided for by Law no. 85/2014.

- **Amendments regarding Ordinance no. 46/1998**

Government Ordinance no. 46/1998 for establishing measures in order to fulfill the obligations assumed by Romania by acceding to the EUROCONTROL International Convention on Cooperation for the Safety of Air Navigation and to the Multilateral Agreement on Air Route Tariffs, as well as of some obligations resulting for Romania from the regulations adopted at the level of the European Union in the field of air navigation services, republished in the Official Gazette of Romania, Part I, no. 44 of January 26th , 2001, as subsequently amended and supplemented, is amended as follows:

1. The Autonomous Authority "Romanian Administration of Air Traffic Services" - ROMATSA, hereinafter referred to as ROMATSA, under the authority of the Ministry of Transport and Infrastructure, operates as an economic operator providing air navigation services.

2. ROMATSA provides air navigation services under the certificate issued by the Romanian Civil Aviation Authority, and is designated as an air traffic service provider, exclusively, for the airspace under Romania's responsibility.

3. The issuance, limitation, suspension and revocation of the certificate provided for in item 2 above are the exclusive competence of the Romanian Civil Aviation Authority and are ordered only under the conditions, for the reasons and according to the procedures provided by Regulation (EU) 2018/1.139 and by Implementing Regulation (EU) 2017/373, in compliance with the obligation of the Romanian State to ensure the continuous provision of air traffic services in the airspace under its responsibility, According to art. 8 para. (1) of Regulation (EU) 2024/2.803 and the Convention on International Civil Aviation, signed in Chicago on 7 December 1944.

4. The air navigation service provider's certificate is not assimilated to the operating authorization of the legal person and may not be withdrawn or suspended under the provisions regarding the

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withdrawal or suspension of the operating authorization.

In the event that a share of the amounts collected by EUROCONTROL from airspace users and destined for ROMATSA is retained, seized, compensated, distributed or is not transferred, in whole or in part, for State obligations arising from judgments rendered in international disputes, and the value of that share cannot be recovered by ROMATSA by applying the adjustment mechanisms provided by the European regulations in force on the performance and pricing in the context of the Single European Sky, in order to ensure the continuity of the activity, the amounts withheld are provided from the state budget, through the budget of the Ministry of Transport and Infrastructure, which is duly supplemented from the Budget Reserve Fund at the disposal of the Government, by Government decision, by derogation from the provisions of art. 30 para. (2) of Law no. 500/2002 on public finances, with subsequent amendments and completions.

In the event that, after the application of the above provisions, the amounts withheld, seized, compensated, distributed or not transferred are recovered or subsequently transferred to ROMATSA by EUROCONTROL or by any other competent entity, ROMATSA shall fully refund the amounts received to the state budget, within a maximum of 5 days from the date of their collection.

Starting with August 31st , 2026, the electronic road pricing system in Romania, called STRR is introduced in the EETS Romania field

Starting with August 31st , 2026, TollRo is introduced, which applies to the EETS Romania domain for all registered vehicles that are used on it, designed and built for the transport of goods with a maximum authorized total mass (MTMA) greater than 3.5 tons, and which are collected through STRR. From TollRo's point of view, mixed transport vehicles are treated in the same way as freight vehicles.

***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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