



The 3% bonus granted to taxpayers paying corporate income tax and microenterprise income tax, introduced by GEO 107/2024

Taxpayers can benefit from a 3% bonus from the annual corporate income tax and microenterprise income tax, related to the fiscal year

2024/modified fiscal year starting in 2024, as the case may be. In the case of the tax group, the bonus is applied to the annual corporate income tax declared by the responsible legal entity.

The bonus is granted ex officio by the central tax body, by issuing a decision, if the following conditions are fulfilled:

- The taxpayer has all the tax returns submitted according to its tax vector;
- The annual corporate income tax/microenterprise income tax, related to the year 2024/amended fiscal year starting in 2024, as the case may be, is paid in full and within the deadlines provided by law;
- The taxpayer does not register any other outstanding tax/budgetary obligations at the legal deadline for submitting the tax returns related to the annual corporate income tax for the year 2024/modified fiscal year starting in 2024, respectively to the microenterprise income tax for the fourth quarter of the fiscal year 2024.

Verification mechanism

- Taxpayers with a fiscal year aligned with the calendar fiscal year must meet the conditions on June 25, 2025.
- The verification of the fulfillment of the conditions is made by the central fiscal body after the expiry of the deadline for submitting the annual corporate income tax return, respectively the microenterprise income tax return for the fourth quarter, for the fiscal year 2024/modified fiscal year starting in 2024, as the case may be.
- After verifying the fulfillment of the conditions, the fiscal authorities issue the decisions regarding the granting of the bonus. The decisions will be communicated to taxpayers through the mechanisms provided by law.

Other relevant information

- The amounts redirected from the corporate income tax are not taken into account when establishing the bonus. Thus, for corporate income tax payers, the bonus is calculated by applying the percentage of 3% on the annual corporate income tax, from which the amounts redirected according to the law are deducted;
- The bonus also applies if at the end of the 2024 tax year/amended tax year starting in 2024, taxpayers owe the minimum turnover tax ("IMCA"). In this case, the bonus is calculated by applying the 3% percentage on the IMCA;
- For micro-enterprises, the bonus is calculated by applying the percentage of 3% on the tax due for the entire fiscal year, by adding the tax due quarterly. For microenterprises becoming corporate income tax payers during 2024, the bonus is calculated by applying the 3% percentage on both the micro-enterprise income tax and on the annual corporate income tax;
- The amounts subject to the bonus are not refunded, but are used to offset the taxpayer's tax liabilities. By exception, the tax liabilities subject to the bonus, for which the limitation period of the right to request the refund is fulfilled, shall be refunded if they have not been offset with other budgetary obligations.

Updates brought by the Procedure for granting the bonus, issued on March 31, 2025

The authorities have published the Procedure for granting the 3% bonus from the annual corporate income tax and from the microenterprise income tax for the fiscal year 2024/modified fiscal year starting in 2024, issued on 31.03.2025, approved by the Order of the Ministry of Finance no. 540/2025, which brings several important clarifications for situations in which taxpayers submit, after the bonus has been granted, a rectifying return by which the amount of tax liability initially declared is amended:

- If a rectifying return reducing the tax liability is submitted -> the bonus is reduced accordingly. A decision to modify the bonus will be issued.
- If a rectifying return increasing the tax liability is submitted -> the bonus is cancelled (if the initial conditions are not met). A decision to cancel the bonus will be issued.
- The bonus initially granted is also cancelled in the event of submitting a rectifying return according to which the taxpayer does not register any tax liability due.