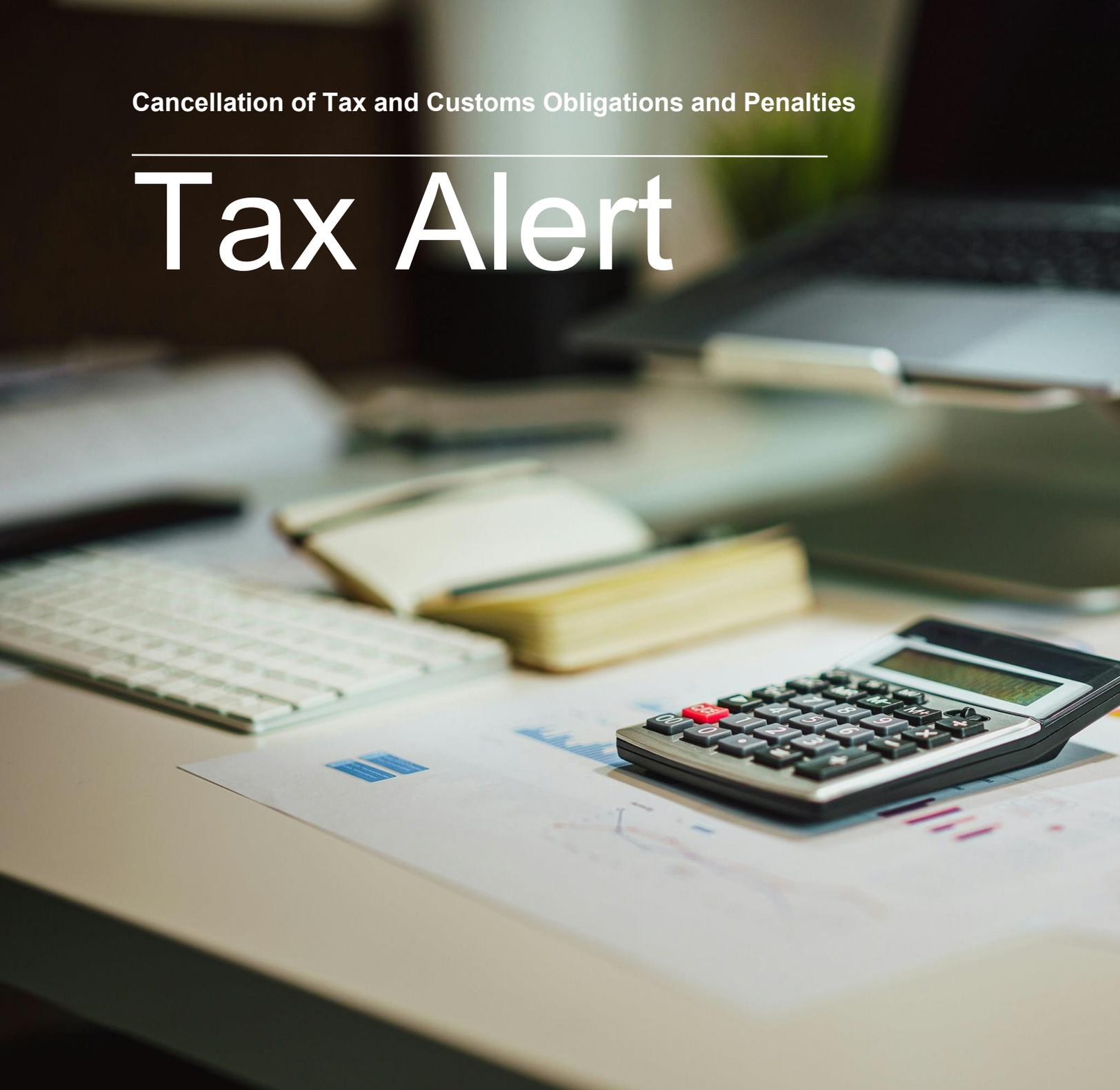


Cancellation of Tax and Customs Obligations and Penalties

Tax Alert



On Cancellation of Tax and Customs Obligations and Penalties

The laws approved by Parliament in December 2025, as part of the **2026 Fiscal Package**, were proclaimed by the President and published in the Official Gazette.

Below is a summary of the most important provisions introduced by **Law No. 86/2025** on the waiver of tax obligations and penalties (the so-called "**Amnesty Law**").

1. Total Cancellation of Tax and Customs Obligations

All unpaid tax and customs obligations, including local taxes, but excluding social and health insurance contributions, relating to tax periods up to 31 December 2014, shall be fully cancelled.

If the principal amount has already been paid and the taxpayer has only unpaid fines and late payment interest, such fines and interest shall be cancelled.

Fines and late payment interest related to social and health insurance contributions for tax periods up to 31 December 2014 shall also be cancelled.

2. Partial Cancellation of Tax and Customs Obligations

For tax and customs obligations (excluding social and health insurance contributions) relating to tax periods from 1 January 2015 to 31 December 2019:

- a) 50% of the tax or customs obligation shall be cancelled if the remaining 50% is paid in full by 30 June 2026;
- b) 25% of the tax or customs obligation shall be cancelled if the remaining 75% is paid by 31 December 2026.

In both cases, fines and late payment interest for the relevant periods shall be fully cancelled.

If the principal amount has already been paid and only fines and late payment interest remain outstanding, such fines and interest shall be waived.

Fines and late payment interest for tax and customs obligations relating to tax periods from 1 January 2020 to 31 December 2024 shall be cancelled, provided that the tax/fee/tariff for the relevant period is paid by 31 December 2026.

Other penalties including those related to the late filing of tax returns for periods up to 31 December 2024 are also subject to the Amnesty Law.

3. Offsetting of Debtor Obligations with VAT Credit and Other Tax Credits

Taxpayers who have VAT or other tax credits shall benefit from the cancellation of tax obligations after offsetting the credit up to the amount of the unpaid tax. If a tax amount remains unpaid after offsetting, the above-mentioned rules shall apply, depending on the period to which the tax pertains.

The provisions on offsetting shall apply automatically, without a tax inspection. All unpaid tax obligations are subject to offsetting, including personal income tax (PIT); however, social and health insurance contributions are excluded.

4. Tax and Customs Obligations under Appeal Proceedings

Taxpayers that have tax or customs obligations for which a final decision of the administrative court has been issued shall not benefit from the cancellations provided under this law.

A taxpayer currently involved in an administrative or judicial appeal process regarding tax or customs obligations may benefit from this law if they withdraw from the administrative or court proceedings.

5. Deadline for Cancellation of Obligations

The tax, customs, and local authorities must remove from their accounting records all obligations cancelled under this law by 31 December 2026.



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