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The 2027 Draft Budget

What Businesses Need to Know

Unredacted report available exclusively for members of LEADERSCLUB

The Ministry of Finance just sent a budget to the Council of Ministers.

The draft law goes beyond setting revenue and spending for one year, and carries a package of legal changes that touch tax rules, company law, real estate, ports, and public sector spending. It works more like a full legislative reform than a simple annual budget.

Companies should pay close attention. Several provisions directly affect corporate tax, employees, digital services, and settlement of outstanding fines.

The Cabinet will discuss the law and can introduce amendments before sending it to Parliament. Two parliamentary committees will carry out a similar review, and eventually more changes. It will finally move to a full debate and a vote by the General Assembly.

Leaders should treat this as a starting point, not a final text. Provisions may change, be dropped, or be added to before it becomes law.

This report summarizes the points relevant to business operations.

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New and Higher Taxes

The draft budget expands income tax disclosure duties. More categories of taxpayers and institutions, including some that currently benefit from exemptions, must now report more detailed data on salaries, wages, and withheld taxes. The rules for taxing wages are also revised. Piece-rate wages paid to workers on an occasional basis will be taxed at three percent of their full value, with no deductions.

[illegible]

Real Estate and Capital Gains

[illegible]

- [illegible]

Holding and Offshore Companies

[illegible]

- [illegible]

Digital Services and Cross-Border Business

[illegible]

- [illegible]

VAT Changes

[illegible]

- [illegible]

Fine Settlement Opportunity

[illegible]

- [illegible]

Higher Administrative Fees

[illegible]

Tax Compliance Tied to Government Services

The Cabinet, on the proposal of the Finance Minister, will be able to instruct specific government bodies to withhold services from people who have not settled their taxes and fees. This changes the logic of collection. Instead of relying only on fines and forced collection, the State can now use access to public services as leverage to push taxpayers toward compliance.

- Businesses with outstanding tax matters should treat this as a strong incentive to resolve them.

Digitalization of Tax Administration

The draft budget accelerates the shift toward electronic tax administration. This means electronic declaration and payment, digital filing for estates, and closer data sharing between the Finance Ministry and other institutions. A new invoice-based system will let people submit purchase receipts through an app, encouraging customers to request formal invoices and pushing back against the informal economy.

Payroll and Employment Rules

The draft budget does not overhaul the public salary scale or the pension system. It does introduce rules that affect payroll management. Credits allocated to salaries of employees, contractors, and daily workers can now move between government departments and public institutions under a defined process. Private sector employers must register new hires with the tax administration within the legal deadline from their start date. Employee wage declarations submitted to the tax authority can now be cross-checked against records held by the National Social Security Fund.

- Regulators will have a stronger tool to detect undeclared work and unreported wages.

Frozen and Cancelled Programs

[redacted]

Port Revenue Centralization

[redacted]

Rules That Outlast the Budget Year

[redacted]