

Landmark decision in the renewable energy sector: the Constitutional Court upholds claim on unconstitutionality of over-taxing renewable energy producers



The Constitutional Court’s ruling confirms the arguments laid out in two amicus curiae memoranda submitted by a team of lawyers and tax advisors from Țuca Zbârcea & Asociații on behalf of major industry players.

The Romanian Constitutional Court declared unconstitutional the provisions in Government Emergency Ordinance No. 27/2022 that imposed additional taxes on renewable energy production. This decision follows a surge of lawsuits in administrative courts, where affected companies challenged the legality of over-taxation on constitutional grounds.

In this context, some of Romania’s leading renewable energy producers sought legal assistance and representation from Țuca Zbârcea & Asociații for lawsuits totalling over EUR 100 million. The firm’s litigation team, experienced in tax law, working closely with tax advisors from Țuca Zbârcea & Asociații Tax contributed to the acceptance of the unconstitutionality claims filed before the courts.

The teams were led by [Christina Vladescu](#), Partner at Țuca Zbârcea & Asociații, and [Alexandru Cristea](#), Tax Partner at Țuca Zbârcea & Asociații Tax, assisted by [Luciana Duțu](#), Senior Associate, and [Andrei Baeșu](#), Associate at Țuca Zbârcea & Asociații.

By ruling on the initial claims filed by other energy producers, the Constitutional Court acknowledged the substantial legal contribution of the two amicus curiae memoranda and the arguments presented by the Țuca Zbârcea & Asociații team in support of the unconstitutionality plea.

“The Constitutional Court’s decision reflects the integrated approach and cooperation of our multidisciplinary team while also setting an important precedent, as over-taxation has a significant economic and financial impact on the energy sector,” said Christina Vladescu.

Țuca Zbârcea & Asociații and Țuca Zbârcea & Asociații Tax have highly specialised teams of lawyers and tax advisors who assist and represent clients in complex matters before tax and customs authorities and courts of law.

Țuca Zbârcea & Asociații has a leading practice in Dispute Resolution, the firm’s pre-eminence in this area being already acknowledged by renowned international publications, such as Chambers & Partners, Legal 500 and the Global Arbitration Review.

More so, the firm is a recipient of the “Law Firm of the Year in Romania for Dispute Resolution” Award by

Benchmark Litigation Europe (a publication of Euromoney Legal Media Group), one the most coveted and prestigious international accolades for law firms specialising in litigation and arbitration.