

In this issue:

- Law no. 245/2025 for the amendment of art. 32 para. (7) of Law no. 273/2006 on local public finances ("Law 245/2025");
- Ordinance no. 6/2026 for the completion of Law no. 207/2015 on the Fiscal Procedure Code, as well as some fiscal-budgetary measures ("OG 6/2026");

Amendments to the Fiscal Code

1. Corporate Income Tax – in force from February 2, 2026
The mechanism for limiting the deductibility of expenses in relation to non-resident affiliated entities, introduced by Law no. 239/2025 for taxpayers with a turnover of less than EUR 50 million in the previous year, is eliminated. That mechanism provided, subject to the fulfilment of certain conditions, the limitation of the deductibility of expenses related to intellectual property rights, management expenses and consultancy expenses in relation to non-resident affiliated entities to 1% of the total expenses recorded.
It is clarified that taxpayers who would have fallen under this limitation will follow the general regime of deductibility of expenses established by the Fiscal Code at art. 25, starting with the first quarter of 2026.

2. Local Taxes – in force from January 30, 2026
The tax related to buildings, land and means of transport owned by persons who effectively live in the localities provided by G.D. no. 323/1996 (Apuseni Mountains) and G.D. no. 395/1996 (Tulcea County and the "Danube Delta" Biosphere Reserve) is reduced by 50%, except for rooms used for economic activities and for a single means of transport. In the previous form of the legislation, these types of buildings, land and means of transport benefited from a reduction of up to 50% only if the local council decided so.
For 2026, the local taxes and fees paid in excess by individuals who actually live in the localities provided above will be regularised, to be compensated with outstanding or future tax obligations or refunded, according to the law.

Regulations of Law 245/2025 and the additions introduced by OG 6/2026

Applicable from January 1, 2026, Law 245/2025 reduces from five to one the minimum number of employees that determines the obligation to register secondary offices as payers of tax on income from salaries. The application for registration must be submitted within 30 days, both for newly established entities (calculated from the date of establishment) and for already existing entities (calculated from the date of entry into force of Law 245/2025).

OG 6/2026 adds a series of important provisions to the Fiscal Procedure Code, in force since February 2, 2026, regarding the above tax obligation to register secondary offices:

1. Management of multiple secondary offices in a single locality

- If a taxpayer has several secondary offices that must be registered as payers of salaries, within the territorial radius of the same locality, he has the obligation to designate one of these secondary offices as a designated secondary office and to request its tax registration with the competent tax authority, within 30 days from the establishment of the first secondary office.
- If the taxpayer has several secondary offices in the same locality where he has his tax residence, he no longer has the obligation to register them as payers of salaries. Instead, he will use his own TIN to declare and pay taxes on salary income related to secondary offices in the same locality.

2. Suspension of deadlines and application of contravention sanctions

- For entities already established on January 1, 2026, the fine for not submitting tax registration declarations within the 30-day period provided by Law 245/2025 is suspended until June 30, 2026 inclusively. The fine is between RON 500 and RON 5,000, depending on the size of the taxpayer.
- In the case of the existence of several secondary offices in the same locality as provided for in point 1 above, already established on 2 February 2026, the obligation to notify the competent tax authority of the designated secondary office as well as the related secondary offices shall be postponed until 30 June 2026. The same term applies accordingly if the taxpayer has several secondary offices in the locality where he has his tax residence. The tax identification code assigned to the designated secondary office remains valid, and the other tax identification codes are deleted, ex officio, by the tax authority.

OG 6/2026 also introduces, starting with February 2, 2026, an important provision related to the e-Invoicing system. More specifically, the obligation of individual economic operators who identify by CNP to use e-Invoicing is postponed until June 1, 2026.

In addition, the following are also mentioned:

- The said economic operators which have already been registered into the RO e-Invoicing Register can request the removal from the said register.
- The previously mentioned economic operators, which have begun undertaking economic activity before June 1, 2026 are obliged to request the registration within the RO e-Invoicing Register with at least

three working days prior to June 1, 2026.</p>