

Government Ordinance no. 6/2026 for the completion of Law no. 207/2015 on the Fiscal Procedure Code, as well as some fiscal-budgetary measures

In force from February 2nd, 2026

Registration of secondary offices

The taxpayer/payer **who has organized several secondary offices as payers of salaries and income assimilated to salaries**, according to Law no. 273/2006, as subsequently amended and supplemented, **within the territorial radius of the same administrative-territorial unit/subdivision**, has the obligation to designate one of these secondary offices as a designated secondary office, within 30 days from the establishment of the first secondary office.

The Taxpayer/Payer **has the obligation to request the tax registration of the designated secondary headquarters, as a payer of salaries and income assimilated to salaries for all entities within the radius of that administrative-territorial unit/subdivision, at the fiscal body subordinated to the National Agency for Fiscal Administration in whose territorial area the activity of the secondary offices is actually carried out.**

The Taxpayer/Payer **who has organized one or more secondary offices as payers of salaries and income assimilated to salaries** according to Law no. 273/2006, as subsequently amended and supplemented, **within the territorial radius of the same administrative-territorial unit/subdivision with the taxpayer's/payer's tax residence, does not have the obligation to request their tax registration.** The Taxpayer/Payer has the obligation to declare and pay the tax on income from salaries and assimilated to salaries due for the employees of these secondary offices using their own tax identification code.

If, on the date of entry into force of this ordinance, the taxpayer/payer has organized and/or registered for tax purposes several secondary offices as payers of salaries and income assimilated to salaries, within the territorial radius of the same administrative-territorial unit/subdivision, he has the obligation to notify the competent tax authority of the designated secondary office by June 30th, 2026 inclusive, as well as all secondary offices within the same administrative-territorial unit/subdivision. 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.

Local taxes

In the case of buildings used as residences owned by persons who actually live in the localities provided for in Government Decision no. 323/1996 regarding the approval of the Special Program

for supporting the economic and social development of some localities in the Apuseni Mountains, with subsequent amendments and completions, and in the Government Decision no. 395/1996 for the approval of the Special Program on some measures and actions to support the economic and social development of Tulcea County and the "Danube Delta" Biosphere Reserve, with subsequent amendments, the tax is reduced by 50%, except for rooms that are used for economic activities. In the case of the land related to the residential buildings of the persons who domicile and actually live in the localities provided for in the Government Decision no. 323/1996, as subsequently amended and supplemented, and in the Government Decision no. 395/1996, with subsequent amendments, the tax is reduced by 50%. In the case of means of transport owned by persons who domicile and actually live in the localities provided for in Government Decision no. 323/1996 and in the Government Decision no. 395/1996 the tax is reduced by 50% for a single means of transport, at the taxpayer's choice.

Corporate income tax

For taxpayers paying corporate income tax, the expenses that fell under Article 25¹ of Law no. 227/2015 on the Fiscal Code, as subsequently amended and supplemented, follow the deductibility regime for determining the tax result starting with the first quarter of 2026, respectively for determining the tax result for 2026 in the case of taxpayers who apply the annual corporate income tax declaration and payment system.

The above provisions apply accordingly to taxpayers who have opted, in accordance with the accounting legislation in force, for a financial year other than the calendar year.

Local taxes and fees paid by individuals who are domiciled and who actually live in the localities provided for in Government Decision no. 323/1996 and in the Government Decision no. 395/1996, for the year 2026, will be regularized under the conditions of this ordinance, the amounts calculated in excess to be considered on account of the outstanding or subsequent tax obligations or to be returned to those entitled.

EN e-Invoice

Suppliers/service providers who identify themselves for tax purposes by their personal identification number do not have the obligation to use the national system on electronic invoicing RO e-Invoice until June 1st, 2026.

Suppliers/Service Providers who identify themselves fiscally by their personal identification number who have been registered in the RO e-Invoice Register can request removal from it, according to the procedure regarding the organization and registration in the RO e-Invoice Register mandatory.

Suppliers/Service Providers who identify themselves fiscally by their personal identification number, who started carrying out economic activities before June 1st, 2026 and are not registered in the mandatory RO e-Invoice Register, have the obligation to request registration in the register

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at least 3 working days before this date and are registered with June 1st , 2026.

Within 30 days from the date of entry into force of this ordinance, the procedure regarding the organization and registration in the RO e-Invoice Register is modified by order of the President of the National Agency for Fiscal Administration, which is published in the Official Gazette of Romania, Part I.

Note: The aspects mentioned in this newsletter do not represent specialized advice, but general information. For further details, please contact us.

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