

Dear collaborators,

Starting with January 1st , 2026, companies can be declared fiscally inactive by the National Agency for Fiscal Administration (ANAF) if they do not submit the annual financial statements within a maximum period of 5 months after the legal submission deadline. The measure results from the amendments brought to the Fiscal Procedure Code by the legislation on the efficiency of public resources*, which entered into force at the beginning of this year.

For more details, find the ANAF press release [here](#) .

The criteria for declaring fiscal inactivity remained unchanged regarding the administrators' mandate

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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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