

TAX NEWS

14/2026

Dear collaborators,

Companies will no longer submit half-yearly accounting reports for 2026

The Ministry of Finance eliminates, for 2026, the obligation of economic operators to prepare and submit half-yearly accounting reports on June 30. The decision is part of an approach aimed at simplifying and reducing administrative burdens for the economic environment, without affecting the annual reporting obligations provided by law.

The measure targets economic operators in the regulatory area of the Ministry of Finance and reduces an administrative obligation that, in recent years, involved the submission of additional accounting reports to the annual financial statements.

"Companies need clear rules and fewer time-consuming administrative obligations without bringing real value. For 2026, we eliminate the half-yearly accounting reporting, without affecting the annual reporting provided by law. It is a simple but necessary measure: less bureaucracy for the economic environment and a more predictable relationship between companies and the tax administration," said Alexandru Nazare, Minister of Finance.

According to the Accounting Law no. 82/1991, the Ministry of Finance may request the submission of accounting reports at periods other than the annual one, during the financial year, for entities that have achieved a turnover higher than the RON equivalent of the amount of EUR 1,000,000 at the end of the previous financial year.

The measure applies for 2026. For the following years, the need for half-yearly accounting reporting will be reconsidered by the authorities involved in the accounting reporting process.

The press release of the Ministry of Finance can be accessed at this [link](#).

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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