

TAX NEWS

17/2026

Dear collaborators,

Order no. 808/2026 on the Tax Evidence Register

In force from July 7th, 2026

Taxpayers paying corporate income tax are obliged to draw up the Tax Register, in accordance with the provisions of this Order.

The Fiscal Records Register shall be recorded, in chronological order, the information that was the basis for determining the positive or negative tax result and for the calculation of the corporate income tax included in the statements regarding the corporate income tax payment obligations.

The tax register is completed quarterly and/or annually, as well as for any other taxable period, as the case may be, so as to allow the identification and control of the operations carried out to determine the positive or negative tax result and for the calculation of the corporate income tax included in the statements regarding the corporate income tax obligations.

The tax register is kept in written or electronic form.

Taxpayers registered as corporate income tax payers who draw up the Tax Register, in written or electronic form, must comply with its model and content provided in the annex.

ANEXĂ

Modelul și conținutul Registrului de evidență fiscală

Nr. crt.	Explicații privind operațiunile efectuate și calculul rezultatului fiscal și al impozitului pe profit*)	Valoarea - lei -

*) Se va înscrice și simbolul contului contabil în care au fost înregistrate sumele care fac obiectul acestor explicații, după caz.

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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