

Tax Newsflash

Ordinance no. 6/2026 – Amendments to the Fiscal Procedure Code and Certain Fiscal-Budgetary Measures

Ordinance no. 6/2026 (the “Ordinance”) to amend the Fiscal Procedure Code (Law no. 207/2015), as well as to enact certain fiscal-budgetary measures, was published in Official Journal of Romania no. 77 of 30 January 2026. The Ordinance introduces a set of fiscal changes aimed at clarifying the registration process for secondary offices, the application of certain tax facilities, and the repeal of the so-called tax on non-resident affiliates. This latter measure is presented as necessary to align Romanian tax legislation with the standards of the Organisation for Economic Co-operation and Development (OECD). Below are the main changes, with explanations to facilitate understanding of their practical application:

1. Amendments to the Special Rules on the Registration of Secondary Offices (as set out in the government's second fiscal package)

In line with the measures set out in the government's second fiscal package, companies with multiple places of business (secondary offices) registered as payers of salaries and salary-related income under Law no. 273/2006, within the same local government administration area, are now required to designate a single responsible secondary office (“designated secondary office”) for the declaration and payment of all related tax obligations for these places of business. Notification to the tax authority must be made within 30 days of establishing the first secondary office.

For secondary offices located within the same local government administration area as the company's fiscal domicile, separate fiscal registration is no longer required; instead, salary-related tax obligations should be declared and paid directly using the company's own fiscal code. According to the Ministry of Public Finance, these measures significantly simplify administrative procedures, reducing bureaucracy for approximately 400,000 places of business nationwide.

In addition, the Ordinance sets out the following:

- **Temporary Suspension of Penalties for Failure to Submit Fiscal Registration Declarations:**
For entities already existing at the date of entry into force of Law no. 245/2025, penalties for late submission of a fiscal registration declaration for secondary offices are suspended until 30 June 2026 (inclusive).
- **Regularisation Procedures for Already Registered Secondary Offices:**
Taxpayers with multiple secondary offices which are already fiscally registered within the same local government administration area must notify the tax authority of the designated secondary office by 30 June 2026. The fiscal codes of the other secondary offices will be automatically cancelled by the authorities.

2. Amendments to the Fiscal Code

The Fiscal Code has been amended or clarified as follows, with effect from fiscal year 2026:

- **Repeal of the Special Regime for Taxpayers Recording Expenses involving Affiliated Entities Not Established or Managed in Romania:**
Article 25¹ of the Fiscal Code has been repealed and will not produce effects in the 2026 fiscal year. This measure was adopted following OECD observations that the provision could create risks of double taxation, discriminatory treatment, or divergent interpretations. The Government has presented this as part of the process of aligning tax legislation with the standards required for Romania's accession to the OECD.
- **Clarifications on the Application of Tax Facilities for Individuals in the Danube Delta and Apuseni Mountains:**
The amendments clarify the application of the 50% reduction for building, land, and transport tax for individuals residing in localities within the Danube Delta Biosphere Reserve and the Apuseni Mountains.

Thus, individuals who have their domicile in and actually reside in localities in the Apuseni Mountains (according to Government Decision no. 323/1996) and in Tulcea County/the Danube Delta (according to Government Decision no. 395/1996), except for spaces used for economic activities, benefit from a 50% reduction in the tax on buildings, land, and on one means of transport. For the year 2026, any amounts overpaid (up to the date of this Ordinance) will be regularised, either by offsetting them against other tax liabilities or by a refund.

It has also been clarified that the general cap on increasing local taxes and duties by 5% does not apply to these localities, to eliminate inconsistent local interpretations.

Local authorities are required to adopt the necessary decisions to implement these provisions within 15 days of the entry into force of the Ordinance.

3. Provisions concerning the RO e-Invoice System for Individuals

Individuals carrying out economic activities and identified for tax purposes by their Personal Identification Number (CNP), including those earning income from copyright, will benefit from a transitional period up to 1 June 2026 during which it will not be compulsory to use the system. Individuals already registered in the RO e-Invoice register may request temporary deregistration, while those commencing activity before 1 June 2026 must register in the system at least three working days prior to this date.

The registration procedure will be updated by the National Agency for Fiscal Administration (ANAF) within 30 days of the entry into force of the Ordinance.

The Ministry of Finance has clarified, on its website, why invoicing of copyright income by individuals is necessary. It is stated that issuing invoices for copyright income is not a new obligation, but is a general requirement of the VAT system, applicable to all individuals independently conducting economic activities, regardless of their VAT payer status. The invoice serves as supporting documentation for income records and for monitoring the VAT exemption threshold, without automatically triggering additional VAT payment requirements or double taxation.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.



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