



Tax Flash February 2026

Legislative changes regarding the Fiscal Code, Tax Procedure Code and RO e-Factura

The Romanian authorities have introduced several legislative amendments concerning recent tax provisions on expenses relating to non-resident affiliated entities, secondary offices, tax incentives for individuals in the Danube Delta and the Apuseni Mountains, and RO e-Factura.

1. Deductibility of expenses relating to non-resident affiliated entities

Based on the recommendation of the Organisation for Economic Cooperation and Development (O.E.C.D.), the legal article limiting the deductibility of expenses relating to intellectual property rights and management and consultancy services provided to non-resident affiliated entities to 1% of total recorded expenses has been repealed.

Consequently, starting with the first quarter of 2026, these expenses become deductible when calculating the taxable result in keeping with the general deductibility rules set out in the Fiscal Code. These provisions apply accordingly to taxpayers with a fiscal year that is different from the calendar year.

2. Simplification of fiscal registration procedures for secondary offices

Taxpayers with multiple secondary offices that pay salaries or salary assimilated income within the same administrative-territorial unit must designate a single secondary office (within 30 days of establishing their first office) for the declaration and payment of these tax obligations.

If a taxpayer's secondary offices are located in the same administrative-territorial unit as the taxpayer's fiscal residence, separate registration will not be required (the tax on salary income and salary assimilated income is to be declared and paid using the taxpayer's own tax identification code).

For entities that are already established, the penalties for failure to submit the fiscal registration statement are suspended until 30 June 2026. Taxpayers have until this date to inform the competent tax authority of their designated office and other secondary offices. The tax code of their designated office will remain valid, while all other codes are automatically cancelled.

3. Tax incentives for individuals in the Danube Delta and the Apuseni Mountains

Provisions have been put forward to clarify the application of a 50% reduction in property tax (for the residential domicile, the land associated with the residential domicile and one transport vehicle) for individuals domiciled in localities within these regions. The 5% increase cap for local taxes and fees does not apply.

Local taxes and fees paid by individuals for the year 2026 at a level higher than that provided by law shall be offset against other tax obligations or refunded.



4. RO e-Factura for individuals carrying out economic activities

Individuals carrying out economic activities and identified for tax purposes by a personal numerical code (CNP) are not required to use the RO e-Factura system until 1 June 2026. Individuals already on in RO e-Factura register may request to be removed from it.

Individuals not mandatorily enrolled in the RO e-Factura Register and who began performing economic activities before 1 June 1, 2026 are required to apply for registration at least 3 working days before this date (they will be registered with effect from 1 June 2026).

Source: Ordinance no. 6/2026 on the amendment of Law no. 207/2015 (the Fiscal Procedure Code), as well as various fiscal and budgetary measures – Official Gazette no. 77, 30 January 2026

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