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Tax Alert
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The ordinance No. 6/2026 for the completion of the Fiscal Procedure Code, as well as some fiscal-budgetary measures

The main changes that come into force on February 2nd, 2026

- Repeal of the limitation to 1% deductibility of expenses representing intellectual property, management or consulting rights, as a result of transactions with non-resident affiliated entities.
- Postponement of the registration deadline and submission of invoices in the RO e-Invoice system (until June 1, 2026) for taxable persons who carry out economic activities of a continuity nature and identify themselves by the personal identification number (CNP).

The ordinance No. 6/2026 for the completion of Law no. 207/2015 on the Fiscal Procedure Code, as well as some fiscal-budgetary measures

I. Amendments and completions regarding Law no. 227/2015 on the Fiscal Code

Among the main clarifications and amendments made, we mention:

1. Deductibility of expenses with non-resident affiliated entities

Article 25^1 on limiting deductibility to 1% of expenses representing intellectual property, management or consulting rights, as a result of transactions with non-resident affiliated entities, a provision that initially entered into force on 01.01.2026, is repealed.

Starting with the first quarter of 2026, the expenses subject to art. 25^1 of the Fiscal Code will be treated from the perspective of deductibility according to the general rules provided for in art. 25, when determining the tax result. The provision applies both to taxpayers with quarterly declarations and to those who apply the annual system, including in the case of modified fiscal years.

2. Local taxes and fees for properties in the Danube Delta Biosphere Reserve area and in the Apuseni Mountains

For properties in the area of the Danube Delta Biosphere Reserve and in the Apuseni Mountains, a 50% tax reduction is introduced for the land related to the residence, for the buildings used as home dwellings (except for those used for economic activities) and for a single means of transport, at the taxpayer's choice.

II. Changes to e-Invoicing

The beginning of the year came with a series of changes in terms of e-Invoice applicable to taxable persons who carry out economic activities on a continuous basis and identify themselves by their personal identification number (CNP).

Therefore, according to GEO no. 89/2025 and Order no. 59/2026, the respective taxable persons have the obligation to register in the RO e-Invoice Register and to submit the invoices exclusively through the RO e-Invoice system, before carrying out the taxable operations, regardless of whether the beneficiaries are taxable or non-taxable persons (B2B or B2C). This obligation initially entered into force on January 15, 2026, although the order approving the registration procedure in the RO e-Invoice Register was amended in this regard only after this date.

However, in order to allow taxable persons to adapt to the new obligations and to test the platform, the deadline for registration in the system and for submitting invoices in electronic format has been extended until June 1, 2026.

According to the new ordinance, registered persons will be able to request temporary exit from the register, and those who are not registered will have to submit form 082 at least 3 days before June 1, 2026.

After this date, the transmission of invoices through RO e-Invoice will be mandatory, and failure to comply with this obligation and the registration of invoices other than those in electronic format may attract contravention sanctions both at the level of suppliers – i.e. 15% of the total value of the invoices (in the case of B2B), or with a fine between 1,000 and 2,500 lei (in the case of B2C), and at the level of the beneficiaries – i.e. 15% of the total value of the invoices.

III. Amendments and completions regarding Law no. 207/2015 on the Fiscal Procedure Code

1. Special provisions regarding the registration of secondary offices as payers of salaries and income assimilated to salaries according to Law no. 273/2006

Article 85^1 introduces special rules on the registration of secondary establishments as payers of salaries. Taxpayers who have several secondary offices paying salaries within the same administrative-territorial unit have the obligation to designate, within 30 days from the registration of the first secondary office,

a single secondary office that will be registered for tax purposes and will declare and pay the salary tax for all these structures.

For existing offices, taxpayers must notify the competent tax authority of the designated office by June 30, 2026. During this period, the application of penalties for non-registration is suspended, and the other tax identification codes will be automatically deleted.

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