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Tax Alert
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OMF no. 2036/2025 on the main aspects related to the preparation and submission of the annual financial statements and annual accounting reports of economic operators to the National Agency for Fiscal Administration

The order was published on January 20, 2026, in the Official Gazette no. 41 and aims to update the provisions regarding the preparation and submission of the annual financial statements and the annual accounting reports to the National Agency for Fiscal Administration (ANAF) for the financial year ended on 31 December 2025, both for entities applying IFRS and for those applying Romanian Accounting Standards (RO GAAP).

Emergency Ordinance no. 91/2025 on the establishment of measures within the healthcare system

Emergency Ordinance no. 91/2025 introduces measures with a direct impact on the calculation and payment of medical leave benefits, applicable between February 1, 2026, and December 31, 2027. The normative act also aims to **strengthen control mechanisms for medical leave.**

I. OMF no. 2036/2025 on the main aspects related to the preparation and submission of the annual financial statements and annual accounting reports of economic operators to the National Agency for Fiscal Administration

On January 20, 2026, it was published in the Official Gazette no. 41 the Order no. 2036/2025 which aims to update the provisions regarding the preparation and submission of the annual financial statements and the annual accounting reports to the National Agency for Fiscal Administration (ANAF) for the financial year ended on 31 December 2025, both for entities applying IFRS (under OMFP No. 2844/2016) and for those applying Romanian Accounting Standards – RO GAAP (under OMFP No. 1802/2014).

Accordingly, OMF No. 2036/2025 introduces procedural and technical clarifications, taking into account:

- the preparation of annual financial statements for the 2025 financial year;
- the preparation of annual accounting reports as at 31 December 2025;
- the exclusively electronic submission of these documents to ANAF.

In drafting the normative act, consideration was given to the type of applicable accounting reporting, namely annual financial statements or annual accounting reports, depending on the category of the entity and the applicable accounting framework.

Types of entities that are required to prepare and submit annual financial statements:

- the companies that fall under the scope of Law no. 31/1990;
- national companies and companies;
- state-owned autonomous administrations;
- national research and development institutes;
- subunits in Romania belonging to legal entities based abroad;
- permanent establishments of foreign legal entities;
- foreign legal entities that have the place of effective management in Romania.

The deadline for submitting the financial statements is **02.06.2026.**

For the other entities provided under the Article 1 paragraphs (1)– (3) of Accounting Law No. 82/1991 (associations, NGOs, etc.), the deadline for submitting the financial statements is **30 April 2026.**

Types of entities that are required to prepare and submit annual accounting reports

The obligation to prepare and submit annual accounting reports as of December 31, 2025, lies with the following categories of entities:

- legal entities in liquidation, according to the law;
- entities that have opted for a financial year different from the calendar year, under the conditions provided by the Accounting Law;
- entities that apply the accounting regulations approved by OMFP no. 2.844/2016 ("IFRS"), as subsequently amended and supplemented;
- subunits opened in Romania by companies resident in countries belonging to the European Economic Area ("EEA");
- the permanent establishments of legal entities based in the European Economic Area;
- foreign legal entities based in the European Economic Area that have the place of effective management in Romania.

The deadline for submitting the annual accounting reports is **02.06.2026.**

Clarifications on the application of IFRS. For entities applying IFRS for the first year, the Order introduces additional clarifications regarding:

- the restatement of information from accounting records kept in accordance with OMFP No. 1802/2014;
- the mandatory sequence of the restatement process (OMFP 1802 trial balance → IFRS adjustments → IFRS trial balance);
- the preparation of IFRS financial statements exclusively on the basis of the restated trial balance;
- the distinct submission of the statement of restatement results.

Also, for companies whose securities are **admitted to trading during 2025**, the order clarifies that:

- the financial statements for 2025 are prepared in accordance with IFRS;
- Starting with the financial year 2025, accounting is kept directly in IFRS.

Sanctions. The Order explicitly emphasizes that:

- the incorrect completion of the entity's identification data may lead to its **non-identification**.
- failure to submit financial statements or annual accounting reports is sanctioned according to the **Accounting Law no. 82/1991**.

We encourage taxpayers to analyze the impact of OMF no. 2036/2025 on its obligations and to update its internal financial reporting procedures in advance.

II. Emergency Ordinance no. 91/2025 on the establishment of measures within the healthcare system

1. Amendments to the medical leave system

Emergency Ordinance no. 91/2025 introduces measures with a direct impact on the calculation and payment of medical leave benefits, applicable between February 1, 2026, and December 31, 2027.
Key changes:

Non-payment of the first day of medical leave – For medical leave certificates issued during the specified period, the first day of medical leave will not be paid, regardless of the type of illness.
Payment structure of medical leave benefits

- Day 1: Unpaid;
- Days 2–6: Paid by the employer, according to applicable legislation;
- From day 7 onwards: The benefit is covered by the budget of the National Single Fund for Health Social Insurance (FNUASS).

The unpaid medical leave day is considered part of the insurance period, and the insured status is retained.

2. Strengthening control mechanisms for medical leave

The Ordinance expands the powers of the National Health Insurance House (CNAS) and territorial health insurance houses to verify the legality and soundness of medical leave certificates. In cases of irregularities in the issuance of certificates, the medical leave benefits may be denied payment, in accordance with CNAS-established procedures.

The measures introduced aim to reduce the financial burden on the public healthcare system and prevent the unjustified use of medical leave.

The impact is significant for both **employees** and **employers**, requiring adjustments to internal procedures for managing medical leave.

For more details, Deloitte Romania's team of accounting experts is at your disposal.

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