



Tax Alert

January 2026
English and Romanian

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mazars



Law no. 245 for the amendment of Art. 32 para. (7) of Law no. 273/2006 regarding local public finances

On December 29, 2025, Law no. 245 for the amendment of Art. 32 para. (7) of Law no. 273/2006 regarding local public finances was published in the Official Gazette no. 1204, concerning the fiscal registration of working points with employees.

The main amendments consist of:

- Any legal entity that has an organized entity, with or without legal personality, at an address different from the registered office (working point) with at least one employee, has the obligation to request the fiscal registration of that respective entity.
- The obligation for the fiscal registration of the work point is no longer conditioned by the existence of a minimum of 5 employees, as in the past, but applies starting from the hiring of the first person.

Compliance deadline:

- For newly established entities: within 30 days from establishment;
- For existing entities: within 30 days from the law's entry into force, i.e. by January 31, 2026.

Effective Date: January 1, 2026

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Legea nr. 245 pentru modificarea art. 32 alin. (7) din Legea nr. 273/2006 privind finanțele publice locale

În data de 29 decembrie 2025, a fost publicată, în Monitorul Oficial cu nr. 1204, Legea nr. 245 pentru modificarea art. 32 alin. (7) din Legea nr. 273/2006 privind finanțele publice locale, referitoare la înregistrarea fiscală a punctelor de lucru cu salariați

Principalele modificări constau în:

- Orice persoană juridică care are organizată o entitate, cu sau fără personalitate juridică la o adresă diferită de sediul social (punct de lucru) cu cel puțin un salariat, are obligația de a solicita înregistrarea fiscală a entității respective;
- Obligația de înregistrare fiscală a punctului de lucru nu mai este condiționată de existența a minimum 5 salariați, ca în trecut, ci intervine de la angajarea primului salariat.

Termenul de conformare:

- Pentru entitățile nou-înființate, termenul este de 30 de zile de la înființare;
- Pentru entitățile deja existente, termenul este de 30 de zile de la intrarea în vigoare a legii, respectiv 31 ianuarie 2026.

Data intrării în vigoare: 1 ianuarie 2026

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Forvis Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

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