



Accounting Alert

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English and Romanian

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Summary of the Order of the Ministry of Finance no. 2.036/2025

On 20.01.2026, the Ministry of Finance Order no. 2.036/2025 regarding the main aspects related to the preparation and submission of annual financial statements and annual accounting reports of the economic operators at the National Agency for Tax Administration, was published in the Official Gazette no. 41

M.O.F. no. 2.036/2025 should be followed by entities applying the following normative acts:

- Accounting regulations regarding the individual annual financial statements and consolidated annual financial statements, approved by Order of the Minister of Public Finance no. 1802/2014.
- Accounting regulations in accordance with the International Financial Reporting Standards, approved by Order of the Minister of Public Finance no. 2844/2016.

Main aspects

- Annual financial statements must be submitted exclusively in electronic format and the physical submission is no longer accepted.
- The deadlines for submitting the annual financial statements remain unchanged: 30th of April, respectively 31st of May, depending on the entity type. If these dates are non-working days, the last reporting day is the next working day.
- For the entities that have chosen a financial year different from the calendar year, the provisions are applicable starting with the annual financial statements related to the financial year chosen ending after January 1, 2026.
- Audit criteria remain unchanged.

- Size criteria remain unchanged.
- The net turnover generated from operations carried out on national territory no longer needs to be presented separately in the Profit and Loss Account.

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Sumar al Ordinului Ministrului Finanțelor nr. 2.036/2025

În data de 20.01.2026 în M.O. 41 a fost publicat Ordinul Ministrului Finanțelor nr. 2.036/2025 privind principalele aspecte legate de întocmirea și depunerea situațiilor financiare anuale și a raportărilor contabile anuale ale operatorilor economici la Agenția Națională de Administrare Fiscală

O.M.F. 2.036/2025 se aplică de către entitățile cărora le sunt incidente următoarele acte normative:

- Reglementările contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate, aprobate prin Ordinul Ministrului Finanțelor Publice nr. 1802/2014;
- Reglementările contabile conforme cu Standardele Internaționale de Raportare Financiară, aprobate prin Ordinul Ministrului Finanțelor Publice nr. 2844/2016.

Principalele aspecte

- Situațiile financiare anuale trebuie depuse exclusiv în format electronic iar depunerea fizică nu mai este permisă;
- Termenul limită de depunere a situațiilor financiare rămâne 30 aprilie sau 31 mai, în funcție de tipul de entitate. Dacă aceste date sunt zile nelucrătoare, ultima zi de raportare este prima zi lucrătoare care urmează;
- Entitățile care au ales un exercițiu financiar diferit de anul calendaristic aplică prevederile prezentului ordin începând cu situațiile financiare anuale aferente exercițiului financiar ales, care se încheie ulterior datei de 1 ianuarie 2026;
- Criteriile de auditare rămân neschimbate;
- Criteriile de mărime rămân neschimbate;

- Se elimină obligația raportării distincte a cifrei de afaceri nete realizată din operațiuni desfășurate pe teritoriul național în Contul de profit și pierdere;

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