



HR & Payroll Alert

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English and Romanian

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REGULATORY ACTS

Government Ordinance No. 6/2026 amending Law No. 207/2015 on the Fiscal Procedure Code, as well as certain fiscal-budgetary measures - Published in the Official Gazette of Romania, Part I, No. 77/30.01.2026

The main amendments concern the following essential aspects regarding employers' obligations related to secondary establishments where at least one employee carries out their activity:

- Until 30 June 2026 inclusive, the obligation to register secondary establishments for tax purposes as salary payment units is suspended, as well as the application of penalties for failing to submit the corresponding registration form. For employers that already had secondary establishments at the time Law no. 245/2025 entered into force, the 30-day legal deadline for tax registration will begin to run only after this date.
- Until 30 June 2026, any taxpayer that has multiple secondary establishments within the same administrative-territorial unit is required to notify the National Agency for Fiscal Administration of both the designated secondary establishment and all other establishments located in that area. The tax identification code assigned to the designated establishment remains active, while the codes assigned to the other establishments will be deregistered ex officio by the National Agency for Fiscal Administration, without affecting the validity of previously issued documents.
- Within 30 days from the date this ordinance enters into force, the application procedure for the new provisions shall be approved by order of the President of the National Agency for Fiscal Administration.

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ACTE NORMATIVE

Ordonanța Guvernului nr. 6/2026 pentru completarea Legii nr. 207/2015 privind Codul de procedură fiscală, precum și unele măsuri fiscal-bugetare – Publicată în Monitorul Oficial al României, Partea I, nr. 77/30.01.2026

Principalele modificări fac referire la următoarele aspecte esențiale privind obligațiile angajatorilor cu privire la sediile secundare în care își desfășoară activitatea cel puțin un salariat:

- Până la 30 iunie 2026 inclusiv, se suspendă obligația de înregistrare fiscală a sediilor secundare ca plătitoare de salarii, precum și aplicarea sancțiunilor pentru nedepunerea declarației corespunzătoare. Pentru angajatorii care aveau deja sedii secundare la momentul intrării în vigoare a Legii nr. 245/2025, termenul legal de 30 de zile pentru înregistrarea fiscală va începe să curgă abia după această dată.
- Până la 30 iunie 2026, contribuabilul care are mai multe sedii secundare în aceeași unitate administrativ-teritorială are obligația notificării către Agenția Națională de Administrare Fiscală atât a sediului secundar desemnat, cât și a tuturor celorlalte sedii existente în acea zonă. Codul fiscal aferent sediului desemnat rămâne activ, iar codurile atribuite celorlalte sedii vor fi radiate din oficiu de către Agenția Națională de Administrare Fiscală, fără ca această operațiune să afecteze valabilitatea actelor emise anterior.
- În termen de 30 de zile de la data intrării în vigoare a prezentei ordonanțe se aprobă, prin ordin al președintelui Agenției Naționale de Administrare Fiscală, procedura de aplicare a noilor prevederi.

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