



Tax Alert

April 2026
English and Romanian

forv/s
mazars



Registration of Secondary Establishments as Salary Tax Payers

On 24 April 2026, Order of the President of ANAF no. 508 was published in the Official Gazette no. 329, approving procedure for the registration of secondary establishments as salary income and salary-related income payers. At the same time, the order amends Form 060, used for the tax registration of secondary establishments.

The new provisions apply to all taxpayers that have secondary establishments where at least one individual earns salary income and are liable for payroll tax.

Key clarifications and provisions :

1. *Secondary establishments located in the same administrative-territorial unit with the tax domicile*

- No separate tax registration is required.
- The establishments must be declared via Form 060.
- Income tax is declared and paid under the tax identification code of the main taxpayer.

2. *Secondary establishments located in other administrative-territorial units*

- Such establishments must be registered for tax purposes via Form 060, filed with the competent tax authority.
- Where multiple secondary establishments operate within the same administrative-territorial unit, the taxpayer must designate one “designated secondary establishment”, which will be assigned a tax identification code, the remaining establishments are declared without separate tax codes.
- Income tax is reported in Form 112, broken down by secondary establishment, and paid using the tax identification code of the designated secondary establishment.

General reporting deadline: 30 days from the establishment or amendment of the secondary establishment.

Transitional provisions – deadline: 30 June 2026

Taxpayers that currently have multiple secondary establishments already registered for tax purposes within the same administrative-territorial unit are required to:

- file Form 060 by 30 June 2026;
- designate a single secondary establishment, where applicable; and
- allow the ex officio deregistration of previously assigned tax identification codes.

Submit RfP



Înregistrarea sediilor secundare ca plătitoare de salarii

În data de 24 aprilie 2026, a fost publicat în Monitorul Oficial nr.329, Ordinul președintelui ANAF nr.508 prin care se aprobă procedura de înregistrare a sediilor secundare ca plătitoare de salarii și venituri asimilate salariilor. Totodată, ordinul modifică formularul 060, utilizat pentru înregistrarea fiscală a sediilor secundare.

Prevederile se aplică tuturor contribuabililor care au organizate sedii secundare în care desfășoară activitatea cel puțin o persoană cu venituri din salarii, și datorează impozit pe veniturile din salarii.

Principalele clarificări și reguli introduse:

1. *Sediile secundare organizate în aceeași unitate administrativ-teritorială cu domiciliul fiscal*

- Nu se înregistrează fiscal distinct.
- Se declară prin formularul 060.
- Impozitul pe venit se declară și se plătește sub codul fiscal al contribuabilului principal

2. *Sediile secundare organizate în alte unități administrativ-teritoriale*

- Se înregistrează fiscal prin formularul 060 la organul fiscal competent.
- În cazul existenței mai multor sedii secundare în aceeași unitate administrativ-teritorială, contribuabilul desemnează un sediu secundar desemnat, care va primi cod de identificare fiscală, celelalte sedii se declară fără atribuirea unui cod fiscal distinct.
- Impozitul pe venit se declară în formularul 112, defalcat pe sediu, și se plătește pe codul fiscal al sediului secundar desemnat.

Termen general de declarare: 30 de zile de la înființare/modificare.

Dispoziții tranzitorii – termen 30 iunie 2026

Contribuabilii care au mai multe sedii secundare deja înregistrate fiscal în aceeași unitate administrativ-teritorială trebuie:

- să depună formularul 060 până la 30 iunie 2026;
- să desemneze sediul secundar unic (unde este cazul);
- să permită radierea din oficiu a codurilor fiscale utilizate anterior.

Solicită o ofertă

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.

If you would like to subscribe to Forvis Mazars newsletters, please access this [link](#).

Contacts



Edwin Warmerdam
Partner, Head of Tax
edwin.warmerdam@forvismazars.com



Bianca Vlad
Partner, Tax
bianca.vlad@forvismazars.com



Lucian Dumitru
Partner, Tax
lucian.dumitru@forvismazars.com



Liviu Gheorghiu
Partner, Tax
liviu.gheorghiu@forvismazars.com

About Forvis Mazars

Forvis Mazars is a leading global professional services network. The network operates under a single brand worldwide, with just two members: Forvis Mazars LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories. Both member firms share a commitment to providing an unmatched client experience, delivering audit & assurance, tax and advisory services around the world. Together, our strategic vision strives to move our clients, people, industry and communities forward.

Forvis Mazars is the brand name for the Forvis Mazars Global network (Forvis Mazars Global Limited) and its two independent members: Forvis Mazars LLP in the United States and Forvis Mazars Group SC. Forvis Mazars Global Limited is a UK private company limited by guarantee and does not provide any services to clients.

Visit forvismazars.com to learn more.

About Forvis Mazars in Romania

In Romania, Forvis Mazars has 30 years of experience in audit, tax, financial advisory, outsourcing, consulting, and sustainability. We empower over 370 people to deliver our promise to clients with confidence.

Visit forvismazars.com/ro to learn more.

© Forvis Mazars in Romania

forvismazars.com/ro

forvis
mazars