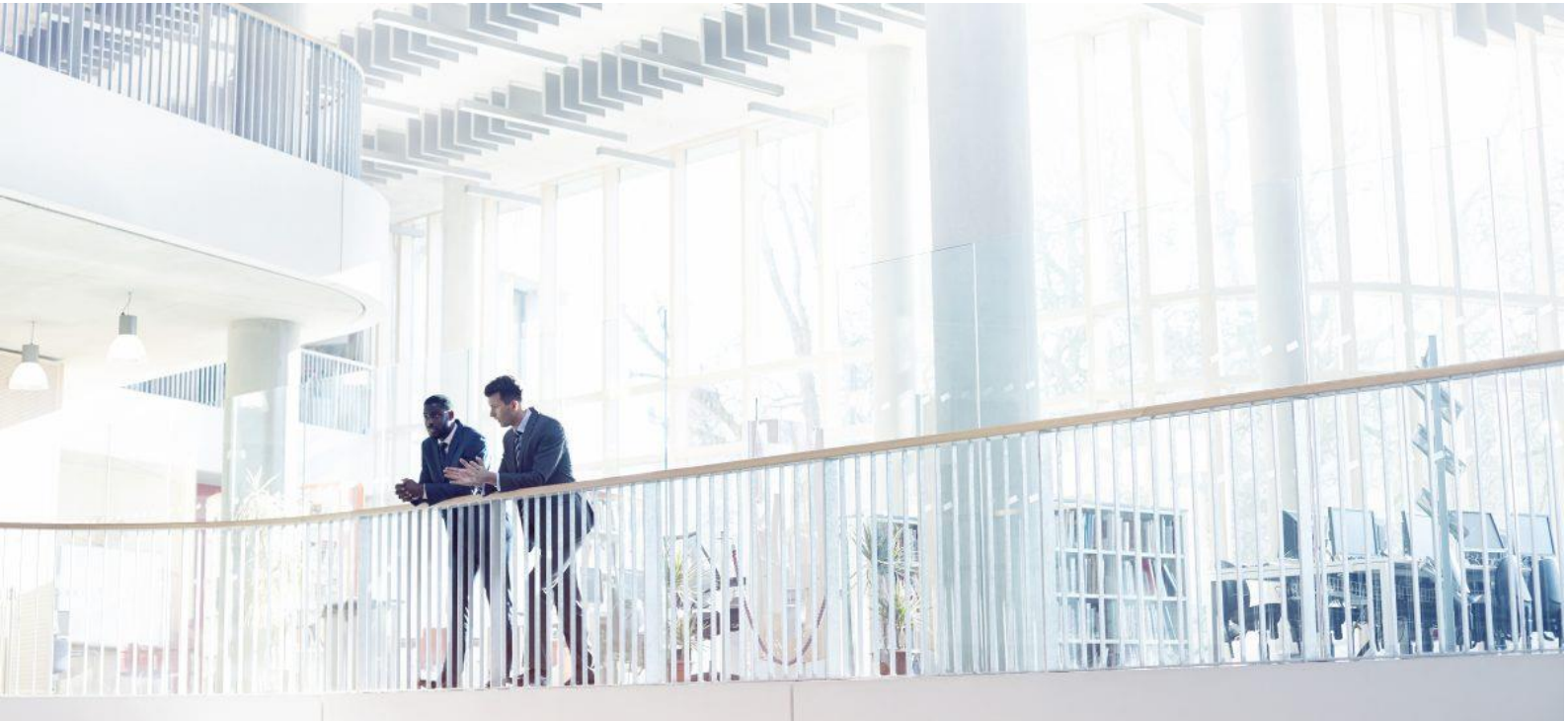




Accounting Alert

July 2026
English and Romanian

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mazars



On 29 June 2026, the Ministry of Finance announced the elimination of the obligation to prepare and file the half-year accounting reports as of 30 June 2026

Context:

- Under Accounting Law no. 82/1991, the Ministry of Finance can require interim accounting reporting from entities that exceeded the equivalent of EUR 1 million turnover in the previous financial year. This reporting obligation has been applicable in recent years through Ministry orders.

Main aspects

- The requirement to submit half-year accounting reports as of 30 June 2026 will no longer apply.
- According to the Ministry of Finance, this measure aims to simplify administrative procedures and reduce the compliance burden for businesses, while maintaining the obligation to prepare and file annual statutory financial statement.
- According to the official statements, the elimination of the half-year financial reporting requirement applies only to the year 2026, and the need to maintain this obligation will be reassessed for subsequent years.

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În data de 29.06.2026 Ministerul Finanțelor a anunțat eliminarea obligației de întocmire și depunere a raportărilor contabile semestriale la data de 30 iunie 2026

Context:

- Conform Legii contabilității nr. 82/1991, Ministerul Finanțelor poate solicita depunerea unor raportări contabile și în cursul exercițiului financiar pentru entitățile care au realizat în exercițiul precedent o cifră de afaceri mai mare decât echivalentul în lei a 1.000.000 euro;

Principalele aspecte

- Pentru anul 2026, operatorii economici nu vor mai avea obligația de a depune raportări contabile semestriale la 30 iunie.
- Măsura face parte din demersul autorităților de simplificare a obligațiilor administrative și de reducere a sarcinilor de raportare pentru mediul de afaceri, fără a afecta obligațiile privind întocmirea și depunerea situațiilor financiare anuale, precum și a raportărilor contabile anuale.
- Potrivit declarațiilor oficiale, eliminarea raportării semestriale este aplicabilă doar pentru anul 2026, iar necesitatea menținerii acestei obligații va fi reanalizată pentru anii următori.

Solicită o ofertă

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