BRIS GROUP

ROMANIA

LIMITED LIABILITY COMPANY (SRL)

CLIENT GUIDE 2026

EU company formation, micro-enterprise taxation and annual compliance

Professional company formation and ongoing corporate administration

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COMPANY FORMATION OVERVIEW

Romania Limited Liability Company (SRL) at a Glance

A Romanian **Societate cu R■spundere Limitat■ (SRL)** is a limited liability company governed principally by Companies Law No. 31/1990 and registered with the National Trade Register Office (ONRC). It is the principal private-company form used by Romanian SMEs and international entrepreneurs.

Topic	Current legal / practical position
Ownership	An SRL may be established by a single shareholder or multiple shareholders, subject to Romanian company-law and registration requirements.
Liability	Shareholders are generally liable only up to their subscribed contributions; the company is liable with its own assets.
Share capital - 2026	Following the 2025 legislative changes, a newly established SRL is subject to a minimum share capital of **RON 500**. Existing/current capital requirements should be reconfirmed at filing.
Registration	Incorporation is completed through the Romanian Trade Register (ONRC), including constitutional documents, registered-office and beneficial-owner requirements.
Corporate income tax	Standard Romanian corporate income tax is **16%** of taxable profit.
Micro-enterprise regime	For 2026, qualifying Romanian legal persons may opt for a **1% tax on micro-enterprise revenue**, subject to all statutory conditions, including the EUR 100,000 revenue threshold and linked-enterprise rules.
Dividend tax	For dividends distributed from **1 January 2026**, the Romanian dividend tax rate is **16%**, subject to domestic/EU/treaty exemptions or reductions where applicable.
VAT	Romania's standard VAT rate is **21%** in 2026; reduced rates apply to qualifying supplies.

Key Benefits for International Clients

• EU-incorporated limited liability company.

• Single-shareholder structure available.

• Standard corporate income tax of 16%.

• Potentially very attractive 1% turnover-based micro-enterprise regime for qualifying businesses.

• EU Parent-Subsidiary and treaty relief can eliminate/reduce tax on qualifying cross-border dividends.

• Romania offers a comparatively competitive cost base for genuine EU operations.

• Suitable for technology, consulting, trading, e-commerce, outsourcing and other commercial activities.

The 1% Micro-Enterprise Regime - Important 2026 Feature

Potential 1% tax - but only for qualifying companies

From 1 January 2026 Romania applies a **single 1% micro-enterprise tax rate**. A Romanian company may opt for the regime only if it satisfies the statutory requirements. A key 2026 threshold is revenue not exceeding the RON equivalent of **EUR 100,000**, tested together with linked enterprises where required. The regime is a tax on qualifying revenue/turnover, not a 1% tax on profit.

The Tax Position for Foreign Owners

Romania is NOT a blanket 0% foreign-source jurisdiction

A Romanian SRL does not become tax-free because its shareholders or customers are abroad. Under the normal corporate-tax regime Romanian companies are taxed at 16% on taxable profit. The 1% micro-enterprise regime is a separate optional statutory regime and applies only where all eligibility conditions are met.

Shareholders, Management & Registered Office

Topic	Current legal / practical position
Shareholders	One or more Romanian or foreign individuals/legal entities may hold shares, subject to registration, AML and ownership documentation.
Administrator(s)	The SRL is managed by one or more administrators under the articles and Companies Law.
Registered office	A Romanian registered office is required and must be evidenced for Trade Register purposes.
Beneficial ownership	Beneficial-owner information must be identified and reported in accordance with current Romanian AML/company-registration requirements.
Business activities	Activities are registered using the applicable CAEN classification; regulated activities may require separate licences or approvals.

Share Capital

Romania amended the SRL capital rules in late 2025. For new SRLs, the current 2026 framework requires minimum share capital of **RON 500**. Because transitional and turnover-related capital rules may affect existing companies, the exact requirement should be reconfirmed with ONRC at the time of incorporation or capital change.

Capital is separate from operating finance

The statutory capital is not a substitute for sufficient working capital. Banks, suppliers, landlords and regulators may expect financial resources appropriate to the company's proposed activity.

Standard Corporate Income Tax

Romania's standard corporate income tax rate is **16%** of taxable profit. Under the normal regime, taxable profit is determined from accounting income and expenses with the adjustments, exemptions, deductions and non-deductible items provided by the Fiscal Code.

Micro-Enterprise Tax - 2026

ANAF's January and March 2026 official guidance confirms that the micro-enterprise system uses a **single 1% rate** in 2026. The 3% rate was eliminated. For 2026, the EUR 100,000 threshold is tested under the revised rules, including aggregation with linked enterprises. OUG 8/2026 also allows companies to return to the micro regime where they meet the legal requirements, even if they previously applied it after 1 January 2023.

Micro-Enterprise Eligibility

The 1% regime is conditional and should never be quoted merely from turnover alone. The company must satisfy the complete set of Fiscal Code conditions, including the revenue threshold, employee/employment requirement, ownership/linked-enterprise rules, timely annual accounts and exclusions for specified sectors or circumstances. Eligibility must be checked for every year.

Dividend Tax - 2026

ANAF confirms that dividends distributed from **1 January 2026** are generally taxed at **16%**. For corporate shareholders, exemptions can apply where the domestic or EU Parent-Subsidiary conditions are met. Tax treaties can also reduce Romanian withholding for qualifying non-resident recipients.

Participation / EU Relief

Romanian tax law contains exemptions designed to implement EU parent-subsidiary principles and prevent double taxation of qualifying corporate distributions. ANAF provides a specific procedure/form for exemption of dividends paid by a Romanian company to an eligible company resident in another EU Member State. Ownership, holding-period, tax-residence, beneficial-owner and documentary conditions must be checked before applying 0% withholding.

VAT

Romania's standard VAT rate is **21%** in 2026. Reduced rates and exemptions apply to defined supplies. Cross-border EU supplies/services, exports and imports require separate VAT place-of-supply, evidence and reporting analysis.

Documents Required from the Client

- Passport / acceptable identification for shareholders, administrators and UBOs.
- Recent proof of residential address.
- For corporate shareholders: incorporation, constitutional, management and complete ownership-chain documents.
- Proposed company name and Romanian registered-office arrangement.
- Proposed share capital, ownership percentages and administrator powers.
- Detailed business activities / proposed CAEN codes.
- Expected countries of operation, customers/suppliers, turnover and transaction profile.
- Source-of-funds and, where appropriate, source-of-wealth evidence.
- Certified translations, apostilles/legalisation and powers of attorney where required.

Formation Process & Documents Received

1. Structure/tax review **2.** KYC/UBO & company-name preparation **3.** Articles / registered office / capital **4.** ONRC filing & incorporation **5.** Tax/VAT/accounting setup **6.** Banking and annual compliance

Typical corporate file: certificate of incorporation/registration; articles of association; Trade Register extract/information; unique registration/tax code; shareholder and administrator records; registered-office evidence; beneficial-owner documentation and tax/VAT records where applicable.

Accounting & Financial Statements

A Romanian SRL must maintain Romanian accounting records and prepare statutory financial statements under the applicable accounting framework. Annual accounts and tax filings are also relevant to continued micro-enterprise eligibility, where that regime is used.

RO e-Factura & Digital Tax Compliance

Romania operates the national **RO e-Factura** electronic invoicing system and has continued to amend its rules during 2026. Businesses should ensure that their invoicing software, submission deadlines and transaction categories comply with the current ANAF requirements. Other digital tax systems, including RO e-TVA and SAF-T/D406 where applicable, may also affect ongoing compliance.

Micro status must be monitored during the year

A company can lose the micro-enterprise regime when statutory conditions cease to be met, including relevant revenue/linked-enterprise tests. BRIS Group should therefore present the 1% rate as a **conditional tax regime**, not a guaranteed permanent company tax rate.

Annual Compliance Checklist

- Maintain Romanian registered office and current ONRC particulars.
- Maintain current shareholder, administrator and UBO information.
- Maintain proper Romanian bookkeeping and supporting documents.
- Prepare and file annual financial statements.
- File corporate income tax or micro-enterprise tax returns, as applicable.
- Monitor the EUR 100,000 micro threshold and linked-enterprise aggregation.
- Monitor employee and other micro-enterprise eligibility conditions.
- Comply with RO e-Factura and other applicable digital reporting.
- File VAT returns and EU VAT statements where applicable.
- Review 16% dividend tax and EU/treaty exemption before distributions.
- Review payroll and social-security obligations.
- Review transfer-pricing / related-party requirements.
- Maintain bank KYC and evidence of genuine business activity.

Bank Account & Operational Setup

A Romanian SRL may apply for banking in Romania or elsewhere in the EEA/internationally, subject to provider policy. Banks may request ONRC documents, ownership/UBO information, administrators, source of funds/wealth, contracts, expected turnover, customer/supplier countries, tax information and evidence of genuine commercial activity.

Why Romania Can Be Attractive

Topic	Current legal / practical position
EU company	Romanian legal entity within the EU corporate and VAT framework.
16% profit tax	Competitive standard corporate income tax rate.
1% micro regime	Very attractive turnover tax for companies that satisfy the complete 2026 eligibility rules.
Single shareholder	Simple private ownership structure is available.
EU dividend relief	Qualifying intra-EU corporate distributions can benefit from exemption.
Commercial base	Competitive location for genuine services, technology, outsourcing, e-commerce and trading operations.

How BRIS Group Supports You

Structure & tax review - Assess whether a Romanian SRL and, where appropriate, the 1% micro-enterprise regime fit the client's activity and projections.

Formation - Coordinate company name, constitutional documents and ONRC incorporation.

Registered office - Coordinate Romanian registered-office services where available.

KYC / UBO - Coordinate shareholder, administrator, UBO and source-of-funds/wealth due diligence.

Accounting & tax - Coordinate bookkeeping, annual accounts, corporate/micro tax and VAT support.

Micro-regime monitoring - Coordinate annual review of turnover, linked-enterprise, employment and other eligibility conditions.

Banking preparation - Prepare the corporate/KYC package and coordinate introductions where available.

Annual compliance - Coordinate ONRC changes, e-Factura, accounting, tax and ongoing corporate administration.

Professional Fees & Quotations

Tailored quotation

This brochure is an informational guide to Romania SRL formation and maintenance and is not a fee quotation. BRIS Group professional fees, ONRC/official costs, registered-office services, accounting/tax, payroll, certified translations, banking support and other optional services are quoted separately according to the structure and required work.

Important Legal Notes & Official Sources

This brochure is a general commercial guide and does not constitute Romanian or foreign legal, tax, accounting, regulatory or investment advice. **Romania is not a blanket 0% foreign-source jurisdiction.** The standard corporate income tax rate is 16%. A qualifying micro-enterprise may instead use the 1% revenue-tax regime in 2026, but only while all statutory conditions are satisfied.

Primary official/legal sources reviewed: Romanian National Agency for Fiscal Administration (ANAF), including January/March 2026 micro-enterprise guidance, 2026 Fiscal Code updates, dividend-tax guidance, VAT and EU dividend-exemption procedures; National Trade Register Office (ONRC) current company-registration materials; and the Romanian Companies Law / Fiscal Code framework referenced by those authorities.

Information reviewed: August 2026. Romania introduced several important tax/company-law changes for 2026. Micro-enterprise eligibility, share-capital rules, VAT, e-Factura requirements, dividend exemptions and filing procedures should therefore be reconfirmed immediately before incorporation or a transaction.

PREPARED BY BRIS GROUP

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Professional incorporation and corporate administration for international clients.