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Company formation in Romania

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Company formation in Romania



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Coat of arms

Common form	SRL (societate cu răspundere limitată) [1]
Registry	National Trade Register Office (ONRC) [1]
Minimum capital	RON 500 (higher once turnover exceeds legal thresholds) [1]
Directors	1 administrator [1]
Local director	Not required [1]
Corporate tax	16% (micro-enterprises can pay 1% of turnover instead, subject to conditions) [2]
VAT / sales tax	21% [2]
Typical timeline	Usually 3–7 working days [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Romanian leu (RON)

In short: To set up a company in Romania, most founders form an SRL, registered with the National Trade Register Office (ONRC). [1] Minimum capital: RON 500 (higher once turnover exceeds legal thresholds). Corporate tax: 16% (micro-enterprises can pay 1% of turnover instead, subject to conditions). Registration: usually 3–7 working days (as of November 2026).

Romania's **SRL** is registered with the **National Trade Register Office (ONRC)**. The standard corporate tax rate is 16%, but many small companies use the micro-enterprise regime, which taxes turnover at 1% instead of profit.

Business structures

Most founders in Romania form an SRL, registered with the National Trade Register Office (ONRC). [1] Other forms are listed below.

- **SRL** – limited liability company
- **SA** – joint-stock company
- **PFA** – authorised individual (sole trader)

Requirements

Minimum share capital in Romania (2026): RON 500 (higher once turnover exceeds legal thresholds). Directors required: 1 administrator. Local resident director: not required. [1]

- A company name that is available, checked with the registry.
- Share capital: RON 500 (higher once turnover exceeds legal thresholds).
- Directors: 1 administrator.
- Local residency: not required.
- A registered office address in Romania.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the register of beneficial owners at the ONRC.

Registration process

Typical time to register a company in Romania (2026): usually 3–7 working days. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the National Trade Register Office (ONRC).

4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the National Agency for Fiscal Administration (ANAF).

Taxation

The corporate tax rate in Romania in 2026 is 16% (micro-enterprises can pay 1% of turnover instead, subject to conditions). [2] **Standard VAT or sales tax: 21%.** [2]

Tax	Rate and notes
Corporate income tax	16% (micro-enterprises can pay 1% of turnover instead, subject to conditions)
VAT / indirect tax	21%
Withholding tax on dividends to non-resident companies	16%

Ongoing compliance

Annual compliance in Romania: Companies file annual financial statements and tax returns with ANAF and keep their ONRC record up to date. [1]

Double tax treaties

Romania has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
16%	16%	16%

Dividends can be 0% to EU and treaty companies holding at least 10% for one year.

Within the EU, the Parent-Subsidiary and Interest and Royalties Directives can reduce these rates to 0% for qualifying group payments.

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Romania lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Romania?

Typical registration time in Romania: usually 3–7 working days (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Romania?

Minimum share capital in Romania: RON 500 (higher once turnover exceeds legal thresholds) (as of November 2026).

What is the corporate tax rate in Romania in 2026?

The corporate tax rate in Romania in 2026 is 16% (micro-enterprises can pay 1% of turnover instead, subject to conditions). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Romania?

Yes. There is no nationality requirement for shareholders. Local director rule in Romania: not required.

What withholding tax applies to dividends paid from Romania?

Romania withholds 16% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty or the EU Parent-Subsidiary Directive. See the Double tax treaties section.

Official registries and resources

- National Trade Register Office (ONRC)
- National Agency for Fiscal Administration (ANAF)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United Kingdom
- Company formation in Germany
- Company formation in Poland
- Company formation in Ireland
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official National Trade Register Office (ONRC) . Government of Romania. Accessed November 2026.
2. Official National Agency for Fiscal Administration (ANAF) . Government of Romania. Accessed November 2026.
3. Romania: Corporate – Taxes on corporate income (reviewed 25 September 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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