

Legal Risks and Opportunities When Doing Business in Romania

2026 Perspective

Webinar prepared for Turkish Business Association's Members

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Agenda

1. Welcome & Opening Remarks

Mr. Ufuk Tandoğan – TBA President and Mr. Mihai Guia, Managing Partner Eversheds Sutherland

2. Romania's 2026 Legal & Business Climate

Luminita Popa, Partner Eversheds Sutherland Romania

3. Tax Audits - Increasing Risks and How to Prepare

Elena Teletin, Partner Eversheds Sutherland Romania

4. Immigration & Workforce Mobility Updates

Elena Teletin, Partner Eversheds Sutherland Romania

5. Fast Dispute Resolution in Commercial Conflicts

Luminita Popa, Partner Eversheds Sutherland Romania

6. Live Q&A

Key Structural Changes Impacting Companies



Most significant **fiscal** and **regulatory** reform in over a decade.

Sharper and more data-driven **tax enforcement**, with particular focus on cross-border and intra-group transactions.

Reshaped corporate law: stricter capital, transparency and compliance requirements to every Romanian legal entity.

Tax audits

Existing tax audit instruments

1

Standard tax audit – notification prior to commencement (30 days / 15 days for large taxpayers); tax assessment decision

2

Unexpected tax verification – without notification; typically, reason to start a full tax audit

3

Antifraud audit – scope: to combat evasion and fraud; no notification; the minutes will estimate the tax prejudice

4

Desktop audit – no notification, findings are being notified; tax assessment decision / correction measures could be issued

5

Private status verification

Main tax topics/trends in tax audits



Transfer pricing

All intercompany agreements shall have a clear transfer pricing mechanism; preferably, an ex-ante analysis is useful



Joint Ventures

Allocation of Revenues and Expenses Based on Participation Quotas – VAT Considerations

Romanian tax authorities increasingly scrutinise joint venture structures where revenues and expenses are allocated between participants according to participation quotas.



Permanent establishments / VAT fixed establishments

Service Permanent Establishment (“Service PE”) Risk under the Romania–Türkiye Double Tax Treaty

A Turkish enterprise may trigger a Romanian taxable presence even without a Romanian company, branch or office, where services (including consulting or technical support) are performed in Romania through employees or other personnel for periods exceeding 6 months within any 12-month period.



Customs Value and Transfer Pricing Adjustments

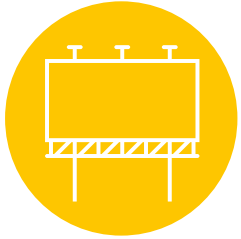
*Romanian authorities increasingly scrutinise the interaction between **customs valuation and transfer pricing in intra-group import transactions.***

Challenges Generated by the New Immigration Regime

Immigration & Workforce mobility

- New legislation aimed to enhance protection for non-EU workers
- Stricter authorization conditions for employers
- Restrictions for small entities and start-ups
- Transition period until 8th of August blocked
- Immigration process currently blocked

New Immigration Setup and steps (1)



1. List of shortage occupation and national contingent

To check if the position required may be filled in with non-EU workers



2. Employer's eligibility and registration

Requirements to be met, e.g.:

- no outstanding taxes;
- no sanctions;
- minimum 12 months of activity;
- Max. the average number of employees registered during the previous year.



3. How: via Authorized Placement Agency ("APA") OR Authorized employer ("AE")

Financial guarantees and conditions required (e.g. EUR 1,000 per worker for "AE", EUR 75,000 for APA per 250 workers)



4. Candidate identification and document collection

- Passport
- CVs
- diplomas
- professional certificates
- employment references etc.

An assessment shall be performed in respect of the route to be taken: employer's authorization versus placement agency

New Immigration Setup and steps (2)



5. Preparation of employment documents

Prepare employment contract and onboarding package



6. Unique Application

Submission of the **Application** through electronic platform



7. Work Visa (D/AM)

Obtain relevant visa from the local Romanian Consulate in his country of origin to enter Romania



8. Entry into RO

Onboarding and REGES alignment



9. Biometrics & Permit / Blue Card

Romanian formalities before IGI

Fast Dispute Resolution in Commercial Conflicts

State courts are rarely the fastest route:

- Commercial cases can run 2–4 years through all instances;
- Proceedings only in Romanian; sworn translations required;
- Generalist bench for complex commercial matters.

Practical alternatives:

- Institutional arbitration — final, binding, enforceable in both Türkiye and Romania under the New York Convention;
- Payment-order procedure — fast-track for clear unpaid invoices;
- Interim measures and notarial enforceable acts — speed tools for urgency.

Drafting the right CLAUSE:

- CHOOSE the right tool for each type of deal;
- DRAFT using institutional model wording, never improvised;
- DOCUMENT transactions properly; clean paperwork is an asset;
- ACT EARLY - limitation periods are short and run from the claim's due date.

Contact

Mihai Guia

Managing Partner

T: +40 21 311 2561

M: +40 723 361 586

MihaiGuia@eversheds.ro

Luminita Popa

Dispute Resolution Partner

T: +40 21 311 2561

M: +40 748 311 010

LuminitaPopa@eversheds.ro

Elena Teletin

Tax Partner

T: +40 21 311 2561

M: +40 749 019 387

ElenaTeletin@eversheds.ro

eversheds-sutherland.com

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