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LEGAL, FISCALS AND ACCOUNTING ASPECTS REGARDING PROVIDING
INDEPENDENT BEAUTY SERVICES

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Abstract: The paper analyzes legal and fiscal-accounting aspects regarding the opening of a beauty salon, which are essential for the understanding and correct management of the company's operations. The information provided is necessary to ensure the company's functioning with professionalism, ensuring a business that develops in a legal, financially healthy way.

For the provision of beauty or body maintenance services, ANAF has provided a guide to tax obligations that details aspects related to registration, authorization, payment deadlines and tax returns, as well as calculation examples.

• Introduction

Opening a beauty salon can be a dream come true, but to be successful, understanding and correctly managing the legal and tax aspects is essential.

• Material and method

In the article, the authors presented legal, fiscal and accounting aspects regarding the activities in the beauty industry with a special focus on fiscal aspects.

• Results and discussions

Legal form	The choice (PFA, SRL, etc.) influences taxation and accounting. The establishment is made at the National Trade Register Office (ONRC).).
CAEN codes	The activities usually fall into group 9602 - Hairdressing and other beauty activities and, possibly, 9609 - Other service activities n.e.c. (for tattoos/piercing).).
Hygiene norms	They are essential. The space must comply with the legal provisions (e.g.: Order of the Minister of Health no. 1,648/2024 for Hygiene Norms) regarding: Compartmentation; Finishes; Cleaning, disinfection and sterilization procedures; First aid kit, periodic disinfection/deratization.
Personnel qualification	The personnel must be trained and qualified after completing an accredited specialization course.
Local authorizations	It is necessary to obtain the Operating Agreement from the City Hall and, depending on the specifics, the Certification of Conformity from the Public Health Directorate (PHD)
Cash register	The obligation to purchase and inspect the cash register before starting the activity (according to the law).

Figure 1. Essential legal aspects

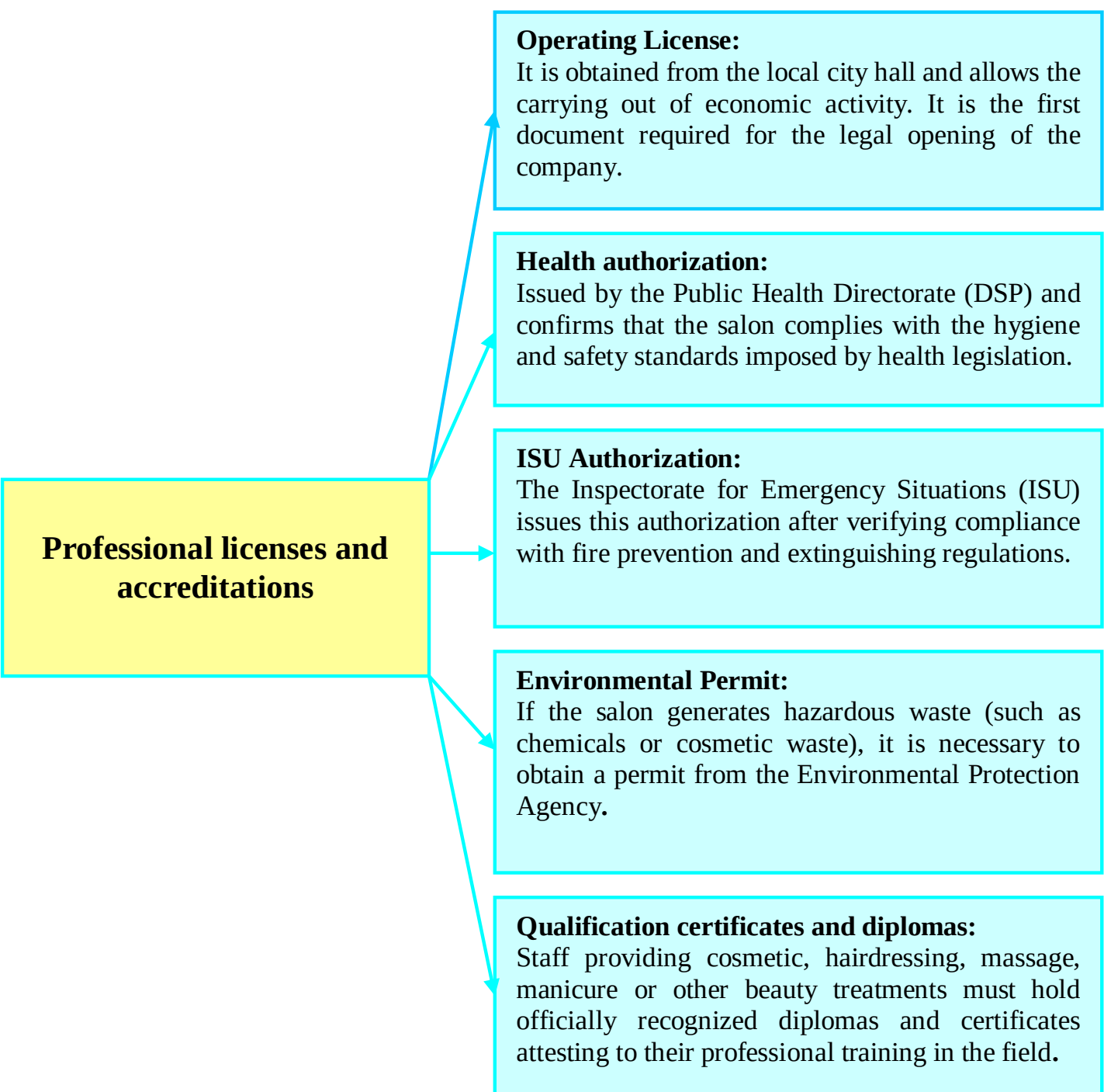


Figure 2. Professional licenses and accreditations

	ANP (Authorized Natural Person)	LLC (Limited Liability Company)
Advantages	Low costs. Setting up and managing a PFA involves lower expenses compared to other legal forms. Simplified management. Accounting procedures are less complex and tax obligations are easier to fulfill. Full control. Decisions are made exclusively by the owner, without the need to consult partners or shareholders	Limited liability. Partners are only liable up to the limit of their subscribed and paid-up share capital, thus protecting their personal assets. Easy access to financing. The LLC offers the possibility of attracting investments, loans or partnerships for business development. Increased credibility. This type of legal form is often perceived as more stable and professional, inspiring trust among clients and collaborators.
Disadvantages	Unlimited personal liability. The owner is directly liable, with his own assets, for the debts and obligations of the business. Limitations on development. There are restrictions on attracting investors or expanding the business to a larger level.	More complex costs and procedures: Setting up and managing an LLC involves higher expenses and more bureaucracy. Strict accounting obligations. Requires detailed accounting records and strict compliance with tax legislation. Administrative formalities. There are more legal procedures to complete and periodic reporting to authorities.

Figure 2. Advantages and disadvantages of ANP and LLC

Authorized Natural Person (ANP) / Individual Enterprise (II)	Limited Liability Company (L)
Income tax is 10% of net income. • <i>Determination in real system: Net income = Income - Deductible expenses. Requires the organization and management of simple entry accounting (OMFP 170/2015), including the completion of the Tax Registry.</i> • <i>Income norm (if applicable): A fixed tax is paid, regardless of actual income/expenses (except for exceeding certain ceilings).</i> Social Contributions (CAS and CASS) are paid if net income/income norm exceeds certain annual ceilings (established according to the gross minimum wage in the country). The single declaration is submitted annually by May 25, inclusive	Accounting is kept in double-entry bookkeeping, requiring a licensed accountant. Income tax for microenterprises: • 1% of income, if the LLC has at least 1 full-time employee (or fraction that amounts to a full-time job). • 3% of income, if the LLC has no employees. • There are other conditions for classification as a microenterprise (e.g. turnover below 500,000 euros, consulting/management income below 20% of the total). Profit tax is 16% of taxable profit, if the microenterprise conditions are not met. The associate/shareholder pays dividend tax (8%) and CASS (if dividends exceed the annual ceilings). The obligation to register for VAT purposes occurs when the annual turnover ceiling of 300,000 lei is exceeded.

Figura 3. Comparison of tax obligations

• Conclusions

Any beauty salon must comply with local and national regulations. These prevent fines and penalties while protecting the business's reputation. Implementing a robust accounting system and complying with tax reporting requirements are critical to avoiding penalties and maintaining a financially healthy business.