

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.

Keywords: beauty activitie, business, financing, legislation

INTRODUCTION

Opening a beauty salon is a complex entrepreneurial initiative, but also an opportunity to assert yourself in the beauty field. In order to transform this idea into a functional business, it is essential to go through well-defined administrative, legal and hygienic-sanitary stages [13].

In Romania, any economic activity must be organized under a legal form recognized by law, in order to allow the collection of income and the issuance of fiscal documents (receipts and invoices). The most common legal forms for a beauty salon are the Limited Liability Company (LLC) and the Authorized Natural Person (ANP) [4,14].

Establishing a legal entity involves going through a process that requires specific documentation [1,12].

Taxpayers, regardless of whether they provide beauty/fitness treatment activities and from a legal point of view operate as individuals individually or in association and obtain through are obliged to be authorized in accordance with the legal provisions in force. After registering with the Trade Register and obtaining an operating permit, taxpayers are required to comply with the rules of the legislation [2].

Selecting a suitable location is one of the most difficult and important steps. The choice of space must take into account accessibility, costs, customer flow and compliance with legal norms.

A central location can provide increased visibility and easier access for customers, but also involves higher rental and maintenance costs. For efficiency, it is recommended to collaborate with a real estate agency, which can provide access to an extensive portfolio of spaces in compliance with legal requirements.

After meeting all preliminary administrative and hygienic-sanitary conditions, the next step is to obtain certification of compliance with hygiene and public health regulations. This is done by submitting a complete file to the Public Health Directorate (PHD).

According to the Guide on the taxation of income for beauty and body maintenance services, developed by the National Agency for Fiscal Administration (NAFA), income obtained from such activities is considered taxable income, classified as income from independent activities [6,17].

Persons who provide beauty services are required to pay: income tax, Social Security Contribution (SSC), Health Insurance Contribution (HIC) [11,15].

The deadline for paying the tax is May 25 of the year following the year in which the income was obtained.

Possible forms of organization are: Authorized Natural Person (ANP); Individual enterprise; Family enterprise [11].

In order to operate, authorization is required before starting the economic activity, by registering with the Trade Register Office in the county of residence [10,12].

The objective of the paper is to present legal and accounting aspects regarding the operation of these entities in the beauty field and the correct management of value added tax (VAT), social contributions and taxes, an aspect that represents an essential element for the proper functioning of any business.

MATERIALS AND METHODS

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.

In this work, the authors used information provided by economic websites and, from a theoretical perspective, articles and works in the specialized literature. The information obtained from the listed sources, based on analysis and comparison, was processed by the authors, who made their own interpretations, resulting in a series of figures and conclusions.

RESEARCH RESULTS

Legal and Tax Aspects

Opening a beauty business is an important step for anyone who wants to turn their passion for beauty into a successful business. However, beyond talent and dedication, a good knowledge of the legal and tax framework that regulates this activity is essential. Understanding these aspects contributes to the correct and professional management of the business, ensuring its development in a legal, safe and financially sustainable way [13].

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 disinfestation/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

Knowledge of the legislation regulating the beauty industry is a fundamental condition for the opening and proper operation of a salon. These rules include clear requirements regarding hygiene, safety and consumer protection.

After choosing the legal form, the main field of activity must be established, according to the Classification of Activities in the National Economy (CANE). For beauty salons, the corresponding CANE code is 962 – Hairdressing, beauty activities, spa treatments and other similar activities [7,13,14].

The beauty industry involves direct contact with customers and the use of tools that may pose a health risk. Therefore, compliance with hygiene rules is mandatory and essential for the protection of public health.

To open a salon, it is necessary to have a certificate of completion of hygiene courses, a document issued by institutions accredited by the Ministry of Health. These certificates are valid for three years, and must be periodically renewed by participating in a new course.

Compliance with these hygiene rules contributes to maintaining professional standards and strengthening customer confidence in the services offered.

Compliance with the hygiene rules imposed by the Public Health Directorate (PHD) and State Sanitary Inspection (SANEPID) is an essential condition for the operation of a beauty salon. These requirements are intended to prevent contamination risks and maintain a high level of quality of the services offered.

Compliance with hygiene standards is vital for maintaining a clean and safe environment. All spaces and instruments used must be properly sanitized, and staff must be trained to comply with sanitary rules.

The products and equipment used must comply with the safety rules in force, in order to prevent incidents or adverse reactions. At the same time, employees must be properly trained in their use.

Customers must be fully and correctly informed about the services offered, the products used and any risks. Transparent communication contributes to increasing trust and building a professional image.

After completing the stages of arrangement and equipment, the final authorizations that allow the official opening of the salon follow.

The stages include:

- physical security risk analysis, according to Law no. 333/2003 on the security of objectives, goods and values
- the operating agreement issued by the local city hall, in the case of organization as a ANP;
- fiscalization of the cash register, by adapting it according to NAFA regulations;
- contracting a bank POS to collect card payments.

Compliance with local and national regulations is mandatory for the legal operation of any beauty salon. These rules prevent the application of fines and protect the reputation of the business.

Local authorities may impose specific requirements regarding the location of the salon, operating hours or other administrative conditions.

At the national level, legislation establishes aspects such as obtaining operating licenses, mandatory professional training of staff and compliance with safety and hygiene standards.

Obtaining licenses and professional accreditations is an essential step for the legal operation of a beauty salon and for strengthening customer confidence in the services offered. These documents certify that the activity is carried out in accordance with the norms imposed by law and complies with quality and safety standards.

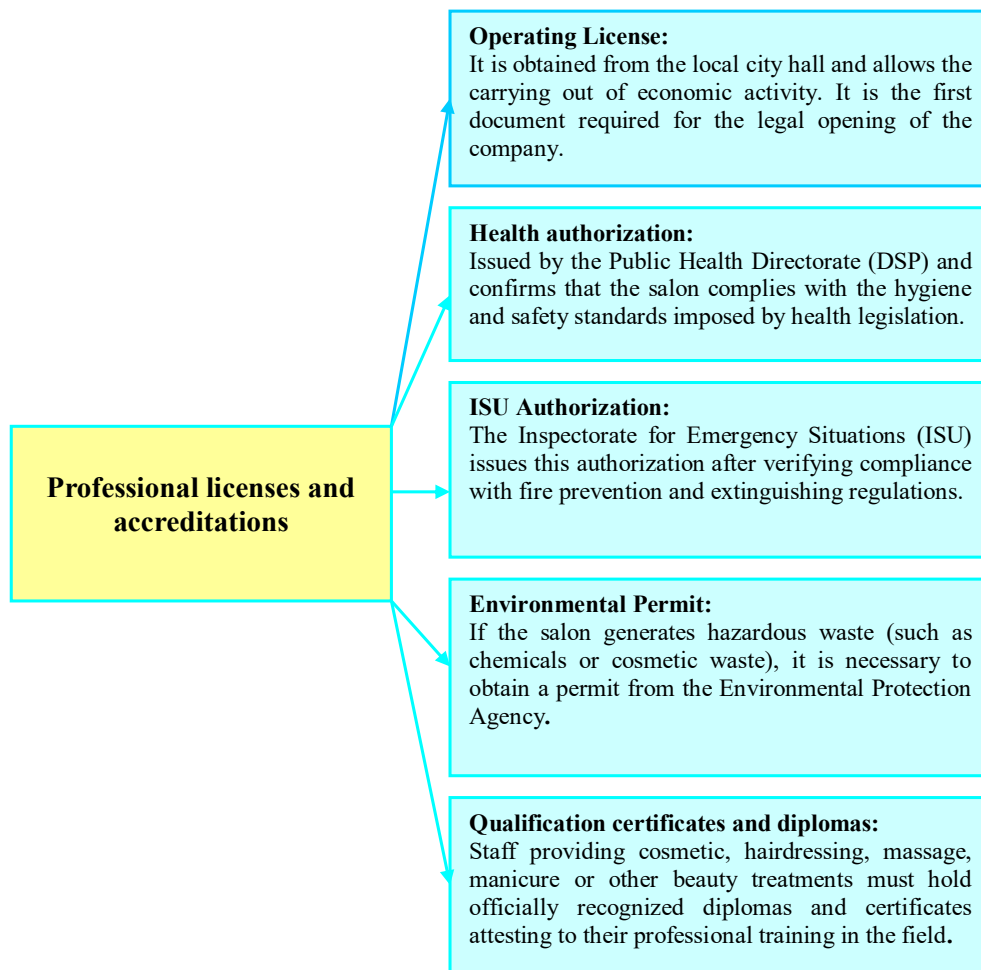


Figure 2. Professional licenses and accreditations

From a legal point of view, the form of organization can be: ANP or LLC. We have presented the advantages and disadvantages of each form of incorporation in figure 3.

The main differences between an LLC and ANP are as follows [13]:

- An LLC can be established by a person who does not have a professional qualification in the field, but is obliged to hire qualified personnel.
- An ANP can only be established by a person who holds a relevant professional qualification (certified by a certificate of competence obtained following a course in hairdressing, barbering, beautician, manicurist/pedicurist, etc.).
- The costs of establishment and administration are usually lower in the case of an ANP.
- An LLC involves complex accounting, requiring the employment of a certified accountant.
- An ANP allows direct management of receipts and does not require the employment of an accountant.

From a legal point of view, in the case of the ANP, the owner is fully liable for the obligations of the business, while in the LLC the liability is limited to the share capital

Financial and accounting aspects [3,9,11]

Rigorous financial planning is the foundation of a stable and sustainable business. Correct management of resources contributes to the harmonious development of the salon and to the avoidance of economic difficulties. This process involves:

Establishing a realistic budget, which covers the costs of establishing, equipping and operating the salon.

It is necessary to monitor cash flow by carefully tracking income and expenses to ensure a constant financial balance.

	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.	Limited liability. Partners are only liable up to the limit of their subscribed and paid-up share capital, thus protecting their personal assets.
	Simplified management. Accounting procedures are less complex and tax obligations are easier to fulfill.	Easy access to financing. The LLC offers the possibility of attracting investments, loans or partnerships for business development.
	Full control. Decisions are made exclusively by the owner, without the need to consult partners or shareholders	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.	More complex costs and procedures: Setting up and managing an LLC involves higher expenses and more bureaucracy.
	Limitations on development. There are restrictions on attracting investors or expanding the business to a larger level.	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 3. Advantages and disadvantages of ANP and LLC

Performing a financial performance analysis involves the periodic evaluation of economic results, identifying areas that can be optimized and preventing possible financial imbalances.

Implementing a well-organized accounting system and complying with tax obligations are indispensable aspects for the proper functioning of a beauty salon. These contribute to financial transparency and the avoidance of legal sanctions. Using an efficient accounting system ensures that all financial transactions are recorded accurately.

Accounting is considered essential for independent beauty businesses in the United States as well. Running these independent businesses involves more than just providing exceptional customer service, along with a solid understanding of financial management [8].

Filing your tax returns and paying your taxes on time helps prevent penalties and potential legal issues.

Tax and accounting obligations differ depending on the legal form, as shown in Figure 4.

Tax management [11,14,16]

Correct management of value added tax (VAT), social contributions and taxes is an essential element for the smooth functioning of any business. Compliance with the fiscal

framework contributes not only to avoiding legal sanctions, but also to maintaining a professional image and the financial stability of the company.

Correct application of VAT for all goods and services sold is mandatory according to the tax legislation in force. It is also necessary to register as a VAT payer when the annual turnover exceeds the threshold established by the competent authorities.

Correct calculation and payment of social contributions for all employees is a legal obligation of the employer. These contributions must be managed rigorously in order to comply with the rules and deadlines imposed by labor and tax legislation.

Authorized Natural Person (ANP) / Individual Enterprise (II)	Limited Liability Company (L)
<p>Income tax is 10% of net income.</p> <ul style="list-style-type: none"> <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> <p>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).</p> <p>The single declaration is submitted annually by May 25, inclusive</p>	<p>Accounting is kept in double-entry bookkeeping, requiring a licensed accountant.</p> <p>Income tax for microenterprises:</p> <ul style="list-style-type: none"> <i>1% of income, if the LLC has at least 1 full-time employee (or fraction that amounts to a full-time job).</i> <i>3% of income, if the LLC has no employees.</i> <i>There are other conditions for classification as a microenterprise (e.g. turnover below 500,000 euros, consulting/management income below 20% of the total).</i> <p>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).</p> <p>The obligation to register for VAT purposes occurs when the annual turnover ceiling of 300,000 lei is exceeded.</p>

Figure 4. Comparison of tax obligations

It is important that the entrepreneur is constantly informed about all tax obligations, ensuring the timely payment of taxes due (profit tax, income tax, as well as various local taxes), in order to avoid possible penalties or sanctions.

The study of fiscal aspects regarding income tax from professional and independent activity is important due to the fact that, in recent times, the number of those who carry out independent activity has decreased compared to the previous period, as shown by statistical data from the European Union. This fact indicates a deterioration of the business environment and reluctance to start an independent activity [5].

CONCLUSIONS

To start a business in Romania, you must operate under a legal form in order to be able to collect money, but also to issue tax receipts and invoices. It is necessary that the activity be carried out and operated as a Limited Liability Company (LLC) or an Authorized Natural Person (ANP).

Whether it is an authorized natural person or an individual entrepreneur, and wants to obtain income from these beauty services, it is necessary to obtain registration and authorization to operate them at the trade registry office in the county of the professional headquarters.

A good knowledge of legal and financial aspects is vital to ensure the success and sustainability of a business in the beauty field.

Adequate financial planning is also vital for efficient resource management and to maintain the financial stability of the business. A financially healthy business will be ensured by implementing an accounting system and by complying with tax reporting requirements to avoid paying penalties.

To those listed, there is also a correct management of VAT, along with social contributions and taxes, vital for any business. These aspects are presented by NAFA in the Guide to taxation of income for beauty and body maintenance services.

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