

TAX HOT TOPICS

28.06.2017

Incadrarea in activitatea de creare de programe pentru calculator

Ordinul ministrului comunicatiilor si societatii informationale, al ministrului educatiei nationale, al ministrului muncii si justitiei sociale si al ministrului finantelor publice nr. 409/4.020/737/703/2017 publicat in Monitorul Oficial nr. 468 din 22 Iunie 2017

❖ Incepand cu 1 iulie 2017, se reintroduce conditia potrivit careia beneficiaza de scutirea de impozit pe veniturile din salarii si asimilate salariilor doar angajatii operatorilor economici care au realizat in anul fiscal precedent si au inregistrat distinct in balantele analitice venituri din activitatea de creare de programe pentru calculator destinata comercializarii care au o valoare de cel putin 10.000 euro (echivalentul in lei) pentru fiecare angajat care beneficiaza de scutire de impozit.

❖ Totodata, noul Ordin elimina conditia ca activitatea de creare de programe pentru calculator sa aiba ca scop realizarea unui produs final sau a unei componente a unui produs final, destinat comercializarii, pentru a fi

Qualification of an activity as a software development activity

Order of the Minister of Communications and Information Technology, Minister of National Education, Minister of Labour and Social Justice and Minister of Public Finances no. 409/4.020/737/703/2017 published in the Official Gazette no. 468 of 22 June 2017

❖ Starting with 1st July 2017, the Order reintroduces the condition according to which the salary and related income is tax exempt only for employees of economic operators that obtained during the previous fiscal year and recorded distinctively in the trial balances income from software development activities for trading purposes of at least EUR 10,000 (equivalent in Romanian currency) for each employee who benefits from the tax exemption.

❖ Also, the Order eliminates the requirement that the computer software development activity is aimed at achieving a final product or a component of a final product in order for the tax exemption on the salary income

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aplicabila scutirea de impozit pe veniturile din salarii si asimilate salariilor la nivelul angajatilor.

and salary assimilated income to be applicable at the level of the employees.

❖ La data intrarii in vigoare a prezentului Ordin (1 iulie 2017), se abroga prevederile Ordinului ministrului comunicatiilor si pentru societatea informationala, al ministrului educatiei nationale si cercetarii stiintifice, al ministrului muncii, familiei, protectiei sociale si persoanelor varstnice si al ministrului finantelor publice nr. 872/5.932/2.284/2.903/2016 privind incadrarea in activitatea de creatie de programe pentru calculator.

❖ Upon the entry into force of this Order (1st July 2017), the provisions of Order of Minister of Communications and Information Technology, Minister of National Education and Scientific Research, Minister of Labour, Family, Social Protection and Elderly and Minister of Public Finances no. 872/5.932/2.284/2.903/2016 regarding the qualification of an activity as a software development activity are repealed.

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