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Moore Stephens KSC Romania & R. Moldova

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M(o)re Stephens KSC News –Romania and Moldova

We are committed to expertise excellence so we provide monthly publication that keeps you up to date with the latest developments in tax. The alert is compiled by our tax specialists and you can find below a summary of the latest tax legislation changes that can impact you and your business, allowing you to be able to react in an appropriate and timely manner

February 2018 – Romania tax news

As per Order

1168/2017/3024/2018/492/20

18/3337/2017 regarding the activity of creation of software, several changes regarding the exemption from the payment of tax on salary were introduced.

The Order stipulates that as of February 1, they will benefit from the tax exemption from the salary and salary income and the following categories of employees:

- the graduates of short-term higher education programs;
- the graduates who hold a baccalaureate diploma and attend the courses of an accredited higher education institution

The essential condition is that these employees perform one of the activities mentioned in the annex to the Order, which includes two new activities in addition to the eight present ones:

Programmer assistant and assistant analyst

As per the **Emergency Ordinance no. 2 / January 31** it was approved the extension until 15 April 2018 of the deadline for the submission of Form 600 - "Statement of Income on Social Insurance Contribution and on the Income for the Establishment of the Health Insurance Contribution".

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