

**LEGAL & TAX ALERT, 22 January 2018**

### **New categories of programmers benefit of the income tax exemption starting 01 February 2018**

Starting 01 February 2018, new rules apply in what regards the income tax exemption applicable to individuals obtaining salary and salary assimilated incomes as a result of performing computer program creation activities<sup>1</sup>.

As per the new rules, the following individuals may benefit of the income tax exemption, in addition to the previous regulation:

- (i) individuals that hold a high school diploma and attend the courses of an accredited higher education institution;
- (ii) individuals that hold a diploma granted after completing short-term higher education studies;
- (iii) individuals that occupy a position of “Assistant Programmer” or “Assistant Analyst” and perform the activities provided by the new regulation.

The new regulation brings certain clarifications as regards the supporting documents that have to be taken into account for enrolling individuals in the category that benefits of income tax exemption as a result of performing computer program creation activities.

Starting 01 February 2018, Order of the minister of communications and information society, of the national education minister, of the labour and social justice minister and of the public finances minister no. 409/4020/737/703/2017 regulating the computer program creation activity, is repealed.

Should you require any further information, please feel free to contact us:

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<sup>1</sup> Order of the minister of communications and information society, of the national education minister, of the labour and social justice minister and of the public finances minister no. 1168/2017 / 492/2018 / 3024/2018 / 3337/2017 regulating the computer program creation activity, published in the Official Gazette of Romania, Part I, no. 52 of 18 January 2018.

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