

### Articles in this issue:

**The new Order no. 217/ 4.172/ 1.348/ 835  
regulating the income tax exemption  
applicable to software creation activities was  
published in the Official Gazette  
no. 573/ 30.07.2015**

Income tax exemption applicable to software creation activities has been simplified by removing the restrictions related to the academic profile which required certain specializations.

Furthermore, it is clarified that the income tax exemption applies to employees who are citizens of EU Member States, European Economic Area and Switzerland as well, based on the studies diploma acknowledgement by the Ministry of Education and Research and on the fulfillment of the other conditions by the Romanian employer.



For further questions regarding the aspects mentioned in this alert, please contact us.

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