

Articles in this issue:

Tax News

The application dates of certain provisions in the Tax Code have been amended

The modified levels of the taxable income threshold and related exemptions applicable for computing the income tax on individuals and entrepreneurs will be applicable retrospectively starting with January 1, 2015. Taxpayers will have to rectify the computations to reflect the new thresholds, but no penalties will be applicable.

The obligation of legal entities to use / deliver computer information systems, software for cash registers, certified by the Certification Commission of the Ministry of Finance was delayed by another year, until January 1, 2017.

Source: Law no.108 from 28.05.2015

published in the Official Gazette no. 139-143, art. 265 from 05.06.2015

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

[Raluca Bontas](#)

Director

+40 21 207 53 50

[Aliona Corjan](#)

Senior Consultant

+373 22 270 310



This Alert is provided as a guide only and should not be construed as advice. Professional tax/legal advice should be sought before acting upon any of the points raised in this document.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, any of its member firms or any of the foregoing's affiliates (collectively the "Deloitte Network") are, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your finances or your business. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/ro/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.