



Stimati colaboratori,

Legea nr. 262/2020 pentru modificarea si completarea Legii nr. 227/2015 privind Codul fiscal

In vigoare de la 23 noiembrie 2020

- ✓ Este scutit de impozit pe profit, profitul investit in sustinerea invatamantului profesional- dual prin asigurarea pregatirii practice si formarii de calitate a elevilor.
- ✓ Nu sunt deductibile la calculul impozitului pe profit, cheltuielile cu bursele acordate elevilor scolarizati in invatamantul profesional – dual conform art. 25 alin. (4) lit. c) din Legea educatiei nationale nr. 1/2011, inasa sumele aferente pot fi scazute din impozitul pe profit in limitele prevazute pentru sponsorizari.
- ✓ Microintreprinderile care acorda burse elevilor scolarizati in invatamantul profesional-dual scad sumele aferente din impozitul pe veniturile microintreprinderilor pana la nivelul valorii reprezentând 20% din impozitul datorat pentru trimestrul in care au inregistrat cheltuielile respective.

Dear collaborators,

Law no. 262/2020 for the amendment and completion of Law no. 227/2015 regarding the Tax Code

In force since November 23rd , 2020

- ✓ It is exempt from profit tax, the profit invested in supporting dual-professional education by ensuring the practical training and quality training of students.
- ✓ The expenses with the scholarships granted to the students educated in vocational education - dual according to art. 25 para. (4) lit. c) of the National Education Law no. 1/2011, but the related amounts may be deducted from the profit tax within the limits provided for sponsorships;
- ✓ Micro-enterprises that grant scholarships to students enrolled in vocational-dual education decrease the related amounts from the income tax of micro-enterprises to the level of value representing 20% of the tax due for the quarter in which they registered the respective expenses.

Contact:



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