

## Tax Alert

Updates for the tax regime  
applicable to certain self-employed  
individuals

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## Noutăți cu privire la domeniul de aplicabilitate a normei de venit pentru anumite activități independente începând cu 2024

Ordinul nr. 3508/2023 pentru abrogarea nr. crt. 120 din anexa la Ordinul ministrului finanțelor publice nr. 925/2017 privind aprobarea Nomenclatorului activităților independente pentru care venitul net se poate determina pe baza normelor anuale de venit, activități desfășurate de contribuabilii care realizează venituri din activități de producție, comerț, prestări de servicii a fost publicat în Monitorul Oficial nr. 1105, pe data de 08 decembrie

### Principalele modificări:

- Sunt eliminate următoarele coduri CAEN din Nomenclatorul activităților independente pentru care venitul se poate determina pe baza normelor anuale de venit:
  - 6202: Activități de consultanță în tehnologia informației;
  - 6203: Activități de management (gestiune și exploatare) al mijloacelor de calcul.
- Astfel, este eliminată posibilitatea persoanelor fizice autorizate (PFA) care desfășoară activități în domeniul IT potrivit codurilor CAEN specifice (altele decât cele care generează drepturi de autor sau drepturi conexe drepturilor de autor) de a determina venitul net pe baza normelor anuale de venit;
- Prin urmare, aceste PFA vor determina venitul anual net în sistem real în scopul taxării, pe baza datelor înregistrate în contabilitate.

Data intrării în vigoare: începând cu veniturile aferente anului 2024



## Changes to the tax regime applicable for certain self-employed individuals excluded from the income norm starting with 2024

Order no. 3508/2023 for the repeal of criteria 120 included in the Annex to the Order of the Minister of Public Finance no. 925/2017 on the approval of the Nomenclature of self-employed activities for which the net income can be determined based on the annual income rules, activities carried out by taxpayers earning income from production, trade, provision of services, published in the Official Gazette no. 1105 on 08 December

### Main changes:

- The following NACE Codes are removed from the Nomenclature of independent activities for which the income can be determined based on annual income threshold:
  - 6202: Consultancy in information technology;
  - 6203: Computer facilities management activities.
- Consequently, the possibility of authorized natural persons (PFA) carrying out independent activities in the IT field according to the specific NACE Codes (other than those that generate copyright or copyright-related rights) to determine the net income based on the annual income threshold is eliminated;
- These PFA will determine going forward the net annual income for tax purposes based on actual income, according to the accounting data.

Date of entry into force: starting with the revenues related to 2024 year

Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

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