

TAXHOUSE

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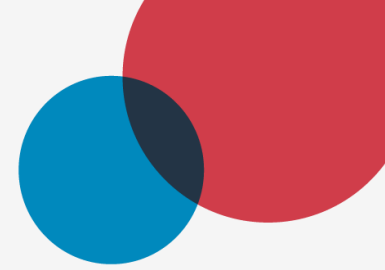
Repatriot
Romanian Business
Leadaers
Impozitarea in Romania
2018

Angela Rosca

28 septembrie 2018

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Your global tax partner

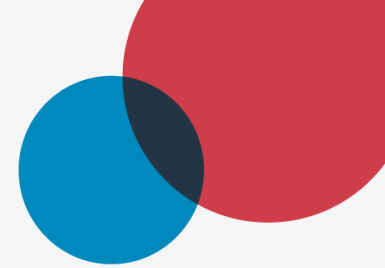
Nivelul principalelor impozite si taxe datorate in Romania



1. Impozitare directa (profit/venit)

- **Impozit pe profit** – 16% aplicat asupra profitului;
- **Impozit pe veniturile microintreprinderilor** (aplicabil pentru firme romanesti cu cifra de afaceri < 1 million EURO) – 1% aplicat asupra veniturilor daca firma are minim 1 salariat sau 3% aplicat asupra veniturilor firmelor fara salariati; pentru a opta sa fie inregistrata ca platitor de impozit pe profit (vs. microintreprindere) – o firma trebuie sa aiba capital social de minim 45.000 RON si minim 2 angajati full-time.
- **Impozit specific** (aplicabil in industria HORECA) – modalitate diferita de calcul in functie de specificul activitatii:
 - (i) **Activitati de restaurant / bar / catering** – impozitul se determina in functie de: rangul localitatii unde este amplasata unitatea de alimentatie publica, coeficientul de sezonalitate si suprafata utila comerciala / de servire.
 - (ii) **Activitati de hotel** - impozitul se determina in functie de numarul locurilor de cazare.
- Intre impozitul pe veniturile microintreprinderilor si impozitul specific se va aplica impozitul pe veniturile microintreprinderilor.

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1. Impozitare directa (profit/venit)

- **Impozitul pe veniturile obtinute de nerezidenti din Romania** – 16% cota standard (servicii, dobanzi, redevente). Exista posibilitatea aplicarii Directivelor Europene si a Tratatelor de evitare a duble impuneri daca sunt mai favorabile.
- **Impozit pe dividende** – 5% cota standard; 0% de la persoane juridice romane la alte persoane juridice romane minim 1 an si 10% detinere) si de la persoane juridice romane la o persoana juridica nerezidenta (in baza Tratatelor de evitare a dublei impuneri sau a Directivei “Parent-Subsidiary”/”Mama-Fiica”).

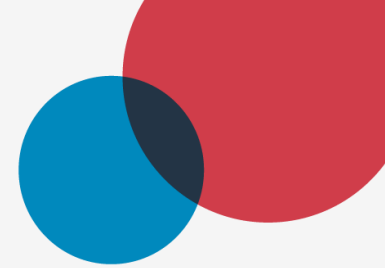
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2. Impozitarea fortei de munca (impozit pe venit si contributi sociale)

- **Impozit pe venit** – cota standard 10% aplicat la [Venit brut – contributi – deduceri] (daca este cazul)
- Scutire de la plata impozitului pe venit pentru activitatile desfasurate in urmatoarele sectoare de activitate, in anumite conditii: IT; cercetare- dezvoltare; HORECA (activitati sezoniere).
- **Contributii sociale angajat** – 25% CAS; 10% CASS = total 35%
- **Contributii sociale angajator** – 2,25% contributie asiguratorie pentru munca; 4% / 8% CAS (pentru conditii deosebite de munca).
- Salariu minim brut 2018 – **1.900 lei**; de la 1 ianuarie 2019 se are in vedere majorarea la 2.050 lei.
- La un salariu net de 1.000 RON de exemplu, costul total al firmei este de cca. 1700 RON (i.e., cca 43% taxe din total cost si cca. 57% net din total cost).

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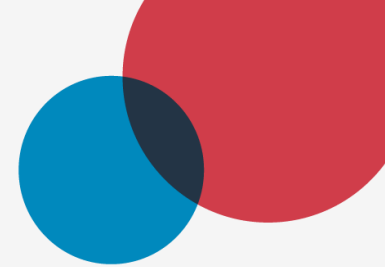
3. Impozit pe venit dator la persoane fizice pentru alte categorii de venituri

- **Vanzare proprietati imobiliare** – 3% pentru suma care depaseste 450.000 lei;
- **Cedarea folosintei bunurilor** - 10% aplicat la $[VB - (40\% * VB)]$;
- **Vanzare de actiuni** – 10% aplicat asupra castigului;
- **Venituri din alte surse** (inclusive Bitcoin, conform pozitiilor Ministerului Finantelor) – 10% asupra venit brut.

4. TVA

- **Cote TVA:** 19% (cota standard); 9% (cazare, servicii de restaurant si catering; alimente, medicamente); 5% (manuale scolare, acces la eveniment culturale / sportive, acces la castele / muzee / monumente / case memoriale)
- **Plafon actual de inregistrare in scopuri de TVA:** cca. 88.000 euro (300.000 lei)

Nivelul principalelor impozite si taxe datorate in Romania

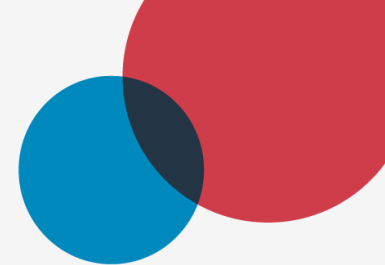


5. Impozite si taxe pe proprietate

Impozit pe cladiri

- **Persoane fizice:** cladiri **rezidentiale** (locuinte) – 0,08% - 0,2% din valoarea impozabila (suprafata); cladiri **nerezidentiale** (business) – 0,2% - 1,3% din valoarea cladirii (evaluare in ultimii 5 ani, valoarea finala a lucrarilor la cladirile noi sau valoarea din actul de achizitie la cele cumparate in ultimii 5 ani)
- **Persoane juridice** cladiri **rezidentiale** (locuinte) – 0,08% - 0,2% din valoarea cladirii (valoarea de la 31 decembrie a anului anterior celui pentru care se datoreaza impozitul); cladiri **nerezidentiale** (business) – 0,2% - 1,3% din valoarea cladirii (ultima valoare impozabila inregistrata la fisc, raport de evaluare, valoarea finala a lucrarilor de constructii la cladirile noi, valoarea din actul prin care se transfera dreptul de proprietate la cele din anul anterior, etc.); Valoarea impozabila a cladirii se actualizeaza o data la 3 ani pe baza unui raport de evaluare, altfel cota de impozit pe cladiri este 5%.
- Posibilitate de majorare de catre consiliile locale – de ex. in Bucuresti sector 1 – cota impozit pentru cladirile nerezidentiale – 1,5%;
- In cazul cladirilor utilizate pentru activitati din domeniul agricol cota de impozit pe cladiri este de 0,4%.

Nivelul principalelor impozite si taxe datorate in Romania



5. Impozite si taxe pe proprietate

Impozit pe terenuri – o suma fixa pe metru patrat in functie de suprafata, rangul localitatii, zona in care este amplasat si categoria de folosinta.

Impozit auto – in functie de capacitatea cilindrica si categoria vehiculului.

Transfer proprietati imobiliare – taxe notariale + ANCPI aprox. 1% din valoarea proprietatii transferate.

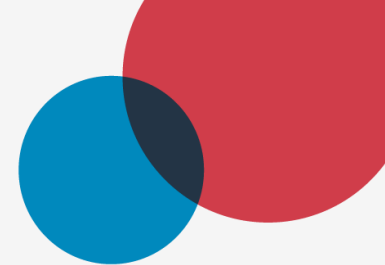
Taxa autorizatie de construire - pentru o cladire rezidentiala sau cladire-anexa este de 0,5% din valoarea autorizata a lucrarilor de constructii, pentru alte cladiri 1%.

Facilitati / beneficii fiscale actuale in Romania



- Activitati desfasurate in domeniul cercetarii – dezvoltarii si inovarii;
- Crearea de programe pentru calculator;
- Scutirea de impozit pe profit a profitului reinvestit;
- Activitati in domeniul HORECA cu caracter sezonier;
- Impozitare redusa venituri din dividende;
- Legislatie favorabila holding in Romania;
- Tratement fiscal favorabil in cazul operatiunilor de reorganizare.

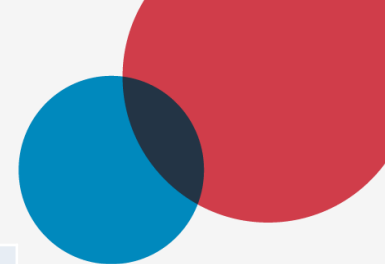
Comparatie cu alte state din UE si pe glob



Pozitionare la nivel global – clasamentul Bancii Mondiale (Doing Business)

- Romania s-a clasat in anul 2017 pe **locul 50** (in scadere de la 55 in 2016) intr-un clasament realizat de Banca Mondiala privind **nivelul taxelor si povara fiscala** la nivel mondial. Bulgaria – locul 83, Ungaria – locul 77, Germania – locul 48, Cehia - locul 53.
- De asemenea, tot in baza clasamentului Bancii Mondiale pentru anul 2017, Romania se aflat pe **locul 62** in privinta facilitarii deschiderii de noi afaceri (conditii de capital social, formalitati, timp si costuri infiintare societate), depasind la acest capitol tari precum Italia (63) sau Ungaria (75), Bulgaria (82)
- In acelasi clasament, Romania a fost plasata in 2017 pe locul 36 (in usoara urcare fata de 2016) la usurinta de a face afaceri in general, Noua Zeelanda si Singapore fiind pe locul 1 si respectiv 2, iar inaintea Romaniei sunt plasate multe din tarile din vestul Europei, Cehia, Polonia, Slovenia, iar Bulgaria si Ungaria sunt plasate dupa Romania in acest clasament.

Cote impozit pe profit Europa 2018



<u>Cote impozit pe profit 2018</u>	
Hungary	9%
Bulgaria	10%
Ireland	12.5%
Cyprus	12.5%
Lithuania	15%
Romania	16%
Croatia	18%
Czech Rep	19%
Poland	19%
Slovenia	19%
United Kingdom	19%
Estonia	20%
Latvia	20%
Finland	20%
Slovakia	21%
Greece	21%
Denmark	22%
Sweeden	22%
Italy	24%
Spain	25%
Netherlands	25%
Austria	25%
Luxembourg	26%
Belgium	29%
Germany	30%
France	33%
Malta	35%
EU average	21%
Europe average	19%
Global average	24%

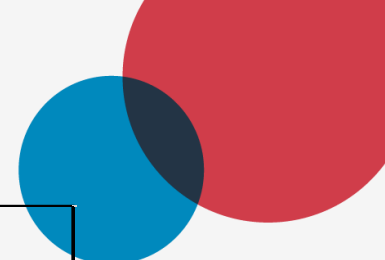
Cote maxime impozit venit Europa 2018

<u>Tara</u>	<u>Cota max PIT 2018</u>
Austria	55%
Belgium	50%
Bulgaria	10%
Croatia	36%
Cyprus	35%
Czech Republic	22%
Denmark	55.85%
Estonia	20%
Finland	53.75%
France	49%
Germany	45%
Greece	45%
Hungary	15%
Ireland	48%
Italy	43%
Latvia	31.40%
Lithuania	15%
Luxembourg	45.78%
Malta	35%
Netherlands	51.95%
Norway	46.60%
Poland	32%
Portugal	48%
Romania	10%
Slovakia	25%
Slovenia	50%
Spain	45%
Sweden	57.34%
Switzerland	40%
United Kingdom	45%
EU average	38.24%
Europe average	32.52%
Global average	31.50%

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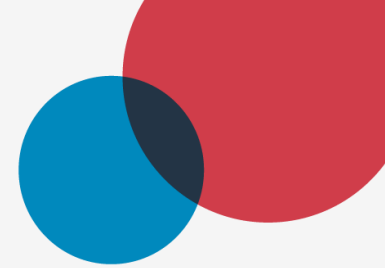
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Cote TVA UE 2018



Member States	Super-reduced Rate	Reduced Rate	Standard Rate
Luxembourg	3	8	17
Malta	-	5 / 7	18
Germany	-	7	19
Cyprus	-	5 / 9	19
Romania	-	5 / 9	19
Bulgaria	-	9	20
Estonia	-	9	20
France	2.1	5,5 / 10	20
Austria	-	10 / 13	20
Slovakia	-	10	20
United Kingdom	-	5	20
Belgium	-	6 / 12	21
Czech Republic	-	10 / 15	21
Spain	4	10	21
Latvia	-	12	21
Lithuania	-	5 / 9	21
Netherlands	-	6	21
Italy	4	5 / 10	22
Slovenia	-	9.5	22
Ireland	4.8	9 / 13,5	23
Poland	-	5 / 8	23
Portugal	-	6 / 13	23
Greece	-	6 / 13	24
Finland	-	10 / 14	24
Denmark	-	-	25
Croatia	-	5 / 13	25
Sweden	-	6 / 12	25
Hungary	-	5 / 18	27

Capital social minim la infiintarea unei firme in Romania



- 200 RON la SRL-uri
- 90.000 RON la SA-uri

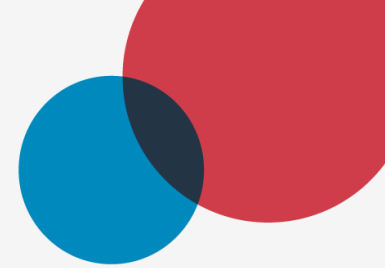
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**ABOUT
TAXHOUSE**

About TAXHOUSE



- ❖ **Taxhouse** is a high-end independent tax advisory firm offering a comprehensive and integrated range of tax consultancy and compliance services.
- ❖ **Founded in 2006** the context of domestic and international need for independence and specialisation, given the stringent objectivity requirements placed on traditional audit firms by various regulators around the globe, TAXHOUSE assembled a team of highly qualified and reputable tax partners drawn from the executive ranks of global firms as well as a team of carefully selected professionals, having excellent technical background on domestic and international tax related matters and strong local market awareness.
- ❖ **We do tax—and tax only.** We focus on providing bespoke tax advice which is flexible and innovative and meets your needs. You enjoy the ultimate benefit of peace of mind from receiving high quality advice in the shortest possible timeframe—with the assurance that our approaches are both proactive and fully compliant with tax law. We do not provide any attest services (e.g. audit) and hence are completely independent from this perspective.
- ❖ **As the Romanian member firm of Taxand**, Taxhouse provides to its clients direct access to the local team of experts as well as to a worldwide network of tax specialists, with whom it shares global knowledge and tax innovations on cross-border transactions and tax planning solutions, so it can deliver rapid and accurate advice on international transactions.

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About TAXAND



- ❖ **Taxand** provides high quality, integrated tax advice worldwide. Our tax professionals – more than 400 tax partners and over 2,000 tax advisors in over 40 countries – grasp both the fine points of tax and the broader strategic implications, helping you mitigate risk, manage your tax burden and drive the performance of your business. Combining an entrepreneurial attitude with a collaborative spirit, Taxand is made up of experienced and accomplished Taxanders, all united by a common purpose under a common brand. Our approach is personal; our focus is global.
- ❖ **Practical advice, responsively delivered:** Only a network with global coverage can provide authoritative international tax advice. Only a network of leading independent tax firms working together can deliver practical advice, responsively. That’s why we created TAXAND.
- ❖ **Dedicated to tax:** We do tax—and tax only. We’re passionate about tax. We collaborate and share knowledge, capitalising on our collective expertise to provide you with high quality, tailored advice that helps relieve the pressures associated with making complex tax decisions.
- ❖ **The independence advantage:** We’re also independent—ensuring that you adhere both to best practice and to tax law and that we remain free from time-consuming audit-based conflict checks. This, coupled with the compact structure of our member firms, enables us to deliver practical advice, responsively.
- ❖ **Global view, local knowledge:** Our in-depth understanding of the tax systems of different countries—and the risks associated with cross-border transactions—improves your tax planning and helps you avoid costly surprises. Our advice is at once theoretically sound and practical to implement.

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