



Stimati parteneri,

Legea nr. 39/2023 pentru completarea art. 291 alin. (3) din Legea nr. 227/2015 privind Codul fiscal

In vigoare de la 16 ianuarie 2023

Lista bunurilor si serviciilor pentru care se aplica **cota redusa de 5%** se extinde cu urmatoarele livrari de bunuri si prestari de servicii:

- livrarea si instalarea de panouri fotovoltaice, panouri solare termice, sisteme de incalzire cu emisii scazute de inalta eficienta **destinate locuintelor**, inclusiv a kiturilor de instalare, a componentelor, respectiv a solutiilor complete, dupa caz;
- livrarea si instalarea de panouri fotovoltaice, panouri solare termice, sisteme de incalzire cu emisii scazute de inalta eficienta **destinate cladirilor administratiei publice centrale sau locale, cladirilor entitatilor aflate in coordonarea/subordonarea acestora, cu exceptia societatilor comerciale.**

Dear partners,

Law no. 39/2023 for completing art. 291 para. (3) from Law no. 227/2015 regarding the Tax Code

In force from January 16th , 2023

The list of goods and services for which the **reduced rate of 5%** is applied is extended with the following deliveries of goods and services:

- the delivery and installation of photovoltaic panels, thermal solar panels, high-efficiency low-emission heating systems intended **for households**, including installation kits, components, respectively complete solutions, as the case may be;
- delivery and installation of photovoltaic panels, thermal solar panels, high-efficiency low-emission heating systems intended **for central or local public administration buildings, buildings of entities under their coordination/subordination, with the exception of commercial companies.**



Mai multe detalii regasiti in atasament.

More details can be found in the attachment.

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