



Stimati parteneri,

Ordinul nr. 4636/2022 privind activele utilizate in activitatea de productie si procesare si activele reprezentând retehnologizare pentru care se aplica scutirea de impozit a profitului reinvestit, potrivit art. 22 din Legea nr. 227/2015 privind Codul fiscal

In vigoare de la 01 ianuarie 2023

Activele utilizate in activitatea de productie si procesare si activele reprezentând retehnologizare pentru care se aplica scutirea de impozit a profitului reinvestit, potrivit art. 22 din Legea nr. 227/2015 privind Codul fiscal, cu modificarile si completarile ulterioare, sunt cele prevazute in urmatoarele subgrupe si clase din Catalogul privind clasificarea si duratele normale de functionare a mijloacelor fixe, aprobat prin hotarâre a Guvernului:

- a) clasa 1.1.1. "Cladiri industriale";**
- b) clasa 1.1.2. "Constructii usoare cu structuri metalice (hale de productie, hale de montaj etc.);"**
- c) clasa 1.1.3. "Centrale hidroelectrice, statii si posturi de transformare, statii de conexiuni";**
- d) clasa 1.1.4. "Centrale termoelectrice si nucleare-electrice";**
- e) clasa 1.2.1. "Cladiri agrozootehnice";**
- f) clasa 1.2.2. "Constructii agricole usoare (baraci, magazii, soproane, cabane)";**

Dear collaborators,

Order no. 4636/2022 regarding the assets used in the production and processing activity and the assets representing refurbishment for which the tax exemption of the reinvested profit is applied, according to art. 22 of Law no. 227/2015 regarding the Tax Code

In force since January 1st, 2023

The assets used in the production and processing activity and the assets representing retechnology for which the tax exemption of the reinvested profit is applied, according to art. 22 of Law no. 227/2015 regarding the Tax Code, with subsequent amendments and additions, are those provided in the following subgroups and classes from the Catalog regarding the classification and normal operating periods of fixed assets, approved by Government decision:

- a) class 1.1.1. "Industrial buildings";**
- b) class 1.1.2. "Light constructions with metal structures (production halls, assembly halls, etc.);"**
- c) class 1.1.3. "Hydroelectric plants, stations and substations, connection stations";**
- d) class 1.1.4. "Thermoelectric and nuclear-electric plants";**
- e) class 1.2.1. "Agrozootechnical buildings";**
- f) class 1.2.2. "Light agricultural constructions (barracks, warehouses,**



g) clasa 1.2.3. "Depozite de ingrasaminte minerale sau naturale (constructii de compostare)";
h) clasa 1.2.4. "Silozuri pentru furaje";
i) clasa 1.2.5. "Silozuri pentru depozitarea si conservarea cerealelor";
j) clasa 1.2.7. "Constructii pentru cresterea animalelor si pasarilor, padocuri";
k) clasa 1.2.8. "Helesteie, iazuri, bazine; ecluze si ascensoare; baraje; jgheaburi etc. pentru piscicultura";
l) clasa 1.2.9. "Terase pe arabil, plantatii pomicole si viticole";
m) clasa 1.2.10 "Sere, solarii, rasadnite si ciupercarii";
n) subgrupa 2.2. "Aparate si instalatii de masurare, control si reglare";
o) subgrupa 2.4. "Animale si plantatii".

sheds, cabins)";
g) class 1.2.3. "Deposits of mineral or natural fertilizers (composting constructions)";
h) class 1.2.4. "Forage silos";
i) class 1.2.5. "Silos for grain storage and preservation";
j) class 1.2.7. "Buildings for raising animals and birds, paddocks";
k) class 1.2.8. "Helesteie, ponds, basins; sluices and elevators; dams; troughs, etc. for fish farming";
l) class 1.2.9. "Arable terraces, orchards and vineyards";
m) class 1.2.10 "Greenhouses, solariums, nurseries and mushroom farms";
n) subgroup 2.2. "Measuring, control and regulation devices and installations";
o) subgroup 2.4. "Animals and plants".

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