



[In this issue:](#)

Norms on deductions for R&D expenses when calculating the tax result

The new conditions that the R&D activities should meet to be eligible for granting the additional deduction from the tax result

Norms on deductions for R&D expenses when calculating the tax result

The Order no. **3265/30.09.2022** amending and supplementing the Order of the Minister of Public Finance and of the Minister of National Education no. 1.056/4.435/2016 for the approval of the Norms on deductions for research and development expenses when calculating the tax result was published in the Official Gazette no. 0967.

According to the document, the conditions that the R&D activities should meet to be eligible for granting the additional deduction from the tax result have changed as follows:

- a) are included in a research and development project as defined in Government Ordinance no. 57/2002 on scientific research and technological development, approved with amendments and additions by Law nr. 324/2003 with subsequent amendments, identified by the following elements:
 1. the purpose and the objectives of the project;
 2. the field of research and development;
 3. the period of development of the project;
 4. the resources allocated to the project (sources of funding and, if the case, the project team and research infrastructure);
 5. the budget of the project;
 6. the category of the result of the research and development activity according to art. 74 of the Government Ordinance no. 57/2002 on scientific research and technological development, approved with amendments and additions by Law nr. 324/2003 with subsequent amendments;
 7. innovative character;
- b) are applied research activities and/or technological development.

As a novelty element, the examples of activities that are not R&D activities have been eliminated and it has been added that experimental development activities are considered within the technological development activities.

The State Authority for Research and Development will constitute a body of experts registered in the National Register of Experts for the certification of the research and development activity. The procedure for their selection, the methodological norms regarding their expertise and the structure of the National Register of Experts are approved by Order of the head of the State Authority for Research and Development.

The certification system remains mainly optional. The obligation for the certification applies only to large taxpayers. The certification is not required for research and development projects and activities financed from national and international public funds.

Regarding the expressions or terms used in these Norms, the references to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, as well as the commentaries in the specific guide issued by the Organisation for Economic Co-operation and Development - Frascati Manual - were eliminated.

This Order shall apply from January 1, 2023.

[For more details, please feel free to contact us.](#)



Alexandra Smedoiu
Partner
Deloitte Tax
asmedoiu@deloittece.com



Irina Ion
Manager
Deloitte Tax
iion@deloittece.com

Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www2.deloitte.com/ro/about to learn more about our global network of member firms.

Deloitte provides audit, consulting, legal, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients’ most complex business challenges. To learn more about how Deloitte’s approximately 312,000 professionals make an impact that matters, please connect with us on Facebook or LinkedIn.

Reff & Associates | Deloitte Legal is recognized as a leading law firm in Romania for the quality of services and ability to deliver solutions on complex legal matters. The areas of practice include banking and finance, competition law, employment law, energy and environment law, insolvency law, legal management consulting, litigation, mergers and acquisitions, public sector, real estate. The firm represents in Romania Deloitte Legal, a global network with more than 2,500 lawyers in 80 countries.

For more information about Reff & Associates, please visit www.reff-associates.ro. For more information about the global Deloitte Legal network, please visit www.deloittelegal.com.

This communication is offered as guidance and must not be considered a consultancy service. Before taking any action based on this document, you should ask for professional fiscal/legal advisory.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional advisor. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.