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The law that regulates the tax treatment applicable to subscriptions for using sports facilities

Law no. 34/2023 amending and supplementing Law No. 227/2015 regarding the Tax Code provides that the benefits granted by the employer to their employees under the form of subscriptions for the use of sport facilities are not subject to salary income tax and social security contributions, under certain conditions. The new tax treatment for such benefits is applied starting with the income obtained in February 2023.

Amendments to Accounting Law and to Government Emergency Ordinance the obligation of economic operators to use tax electronic cash registers

Law no. 36/2023, published in the Official Gazette on January 12, 2023, which changes the retention period for keeping data and accounting documents, applies from January 15, 2023.

I. [Law no. 34/2023 amending and supplementing Law No. 227/2015 regarding the Tax Code](#)

The main updates introduced by this law are the following:

- The expenses related to the subscriptions for the use of sports facilities, borne by employers for their employees, is not subject to income tax and social security contributions. To apply the favorable tax treatment certain conditions must be met:
 - ✓ The non-taxation regime is applicable for a maximum amount of EUR 400 per year for each employee and the monthly amount cumulated with other benefits and salary assimilated income included under art. 76, para. 4¹ and art. 142, para. aa¹ of Tax Code must not exceed the 33% threshold applicable to the base salary of each employee.
 - ✓ The activities of the subscriptions/membership's provider must fall under the NACE codes 9311, 9312 or 9313.
- The expenses related to subscriptions for the use of sports facilities borne by the employees for themselves and their dependents can be deducted from the salary computation base of income tax within the annual threshold of EUR 400, regardless the number of dependents.
- The new tax treatment for such benefits is applied starting with the income obtained in February 2023.
- The expense of subscriptions/memberships for the use of sports facilities is deductible within the annual threshold of EUR 400 when computing the annual net income obtained from independent activities, determined under the real system, based on accounting data.

II. [Amendments to Accounting Law no 82/1991 and to Government Emergency Ordinance no. 28/1999](#)

The main changes mentioned in **Law 36/2023** published on January 12th, 2023, are the following:

Modification of the retention period of accounting data and documents

Through this normative act, companies, national companies, autonomous administrations, national research and development institutes, cooperative societies and other legal entities that use **computer systems for automatic data processing** have the obligation to retain their data on technological support for 5 years (computed from 1st of July of the next financial year after the one in which they were prepared).

In a similar manner, **mandatory accounting records and supporting documents** have to be archived by entities mentioned above, for **5 years** computed from the 1st of July of the next financial year after the one in which they were prepared, **including for payroll statements**.

The **fiscal memory** is defined as being a unique device unwritable, part of the fiscal module which allows progressive accumulation of data, without the option to modify or delete it, as well as retention for a period of **5 years**.

The retention period of **5 years** computed from the 1st of July of the next financial year after the one in which they were prepared, is applied also for the **special register** prepared in case of malfunction of the devices and for **the daily closing fiscal reports**.

The same retention period is applied for cash registers, and other systems which include devices with cash register functions and include a fiscal module through which is observed the fiscal memory, the printer device, and the client display.

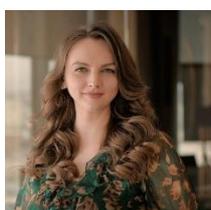
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