



2018 Tax Calendar | Romania

VAT

Submission of amendments return regarding the change of the VAT reporting period to be submitted by tax payers which report VAT on a quarterly basis and perform an EU acquisition (**form 092**)

Communication of the temporary VAT pro-rate applicable for 2018 and the computation method

Submission of the VAT return (**form 300**)

Submission of the informative return relating to the EU supplies and acquisitions (**form 390 VIES**)

Submission of the special VAT return (**form 301**)

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Tu. 9.1	We. 7.2	We. 7.3	Fr. 6.4	Tu. 8.5	Fr. 8.6	Fr. 6.7	Tu. 7.8	Fr. 7.9	Fr. 5.10	We. 7.11	Fr. 7.12
Th. 25.1											
Th. 25.1	Mo. 26.2	Mo. 26.3	We. 25.4	Fr. 25.5	Mo. 25.6	We. 25.7	Mo. 27.8	Tu. 25.9	Th. 25.10	Mo. 26.11	Fr. 21.12
Th. 25.1	Mo. 26.2	Mo. 26.3	We. 25.4	Fr. 25.5	Mo. 25.6	We. 25.7	Mo. 27.8	Tu. 25.9	Th. 25.10	Mo. 26.11	Fr. 21.12
Th. 25.1	Mo. 26.2	Mo. 26.3	We. 25.4	Fr. 25.5	Mo. 25.6	We. 25.7	Mo. 27.8	Tu. 25.9	Th. 25.10	Mo. 26.11	Fr. 21.12

VAT

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Submission of the return regarding the amounts resulting from VAT adjustments (form 307)	Th. 25.1	Mo. 26.2	Mo. 26.3	We. 25.4	Fr. 25.5	Mo. 25.6	We. 25.7	Mo. 27.8	Tu. 25.9	Th. 25.10	Mo. 26.11	Fr. 21.12
Submission of the VAT return due by tax payers whose VAT code has been annulled (form 311)	Th. 25.1	Mo. 26.2	Mo. 26.3	We. 25.4	Fr. 25.5	Mo. 25.6	We. 25.7	Mo. 27.8	Tu. 25.9	Th. 25.10	Mo. 26.11	Fr. 21.12
Submission of the statement regarding the turnover obtained by the tax payers which use the quarter as a VAT reporting period and did not perform any EU acquisitions in 2017 (form 094)	Th. 25.1											
Submission of the informative return regarding the domestic supplies and acquisitions (form 394)	Tu. 30.1	We. 28.2	Fr. 30.3	Mo. 30.4	We. 30.5		Mo. 2.7 Mo. 30.7	Th. 30.8		Mo. 1.10 Tu. 30.10		Mo. 3.12 Th. 3.1.19
Submission of the informative return regarding the withholding taxes in 2017 detailed per each beneficiary (form 205)		We. 28.2										
Submission of the informative return regarding the withholding taxes relating to payments towards non-residents in 2017		We. 28.2										
Submission of the return regarding the estimated revenue (form 220)	We. 31.1											

Withholding taxes, income tax, social contributions and other taxes

Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec

Payment of withholding taxes related to payments of copy rights, prizes, non-residents, other sources)

Th. 25.1	Mo. 26.2	Mo. 26.3	We. 25.4	Fr. 25.5	Mo. 25.6	We. 25.7	Mo. 27.8	Tu. 25.9	Th. 25.10	Mo. 26.11	Fr. 21.12
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Submission of the return relating to taxes due to the consolidated state budget (**form 100**)

Th. 25.1	Mo. 26.2	Mo. 26.3	We. 25.4	Fr. 25.5	Mo. 25.6	We. 25.7	Mo. 27.8	Tu. 25.9	Th. 25.10	Mo. 26.11	Fr. 21.12
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Submission of the return relating to income tax and social security contributions and the nominal list of the insured individuals (**form 112**)

Th. 25.1	Mo. 26.2	Mo. 26.3	We. 25.4	Fr. 25.5	Mo. 25.6	We. 25.7	Mo. 27.8	Tu. 25.9	Th. 25.10	Mo. 26.11	Fr. 21.12
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Submission of the return regarding the change of the submission/payment method of the corporate tax (**form 012**)

We. 31.1											
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Submission and payment of the corporate tax due for 2017 by not for profit organisations and tax payers which obtain revenue from grains, technical plants etc. (**form 101**)

	Mo. 26.2										
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Submission and payment of the corporate tax due for 2017 (**form 101**)

		Mo. 26.3									
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Corporate Tax

Payment of the corporate tax due for the 1st quarter of 2018

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
			We. 25.4								

Payment of the corporate tax due for the 2nd quarter of 2018

						We. 25.7					
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Payment of the corporate tax due for the 3rd quarter of 2018

									Th. 25.10		
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Payment of the corporate tax due for the 4th quarter of 2018

											Fr. 21.12
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Submission of the return regarding the tax due for representative offices

	We. 28.2										
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Payment of tax for representative offices (1st installment)

					Mo. 25.6						
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Financial statements

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Financial statements												Fr. 21.12
Intrastat	Mo. 15.1	Th. 15.2	Th. 15.3	Mo. 16.4	Tu. 15.5	Fr. 15.6	Mo. 16.7	Th. 16.8	Mo. 17.9	Mo. 15.10	Th. 15.11	Mo. 17.12
Dividend tax	Th. 25.1											
Clawback tax					Fr. 25.5							
								Mo. 27.8				
											Mo. 26.11	
	Th. 25.1											

Financial statements

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Submission of the 2017 financial statements by state institutions and not for profit organizations					We. 2.5							
Submission of the 2017 financial statements					Th. 31.5							
Submission of mid-year accounting statements for the period January – June 2018								Th. 16.8				

GDPR

The entry into force of the General Data Protection Regulation (GDPR)					Fr. 25.5							
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The declarative obligations that we have presented are the usual ones in relation to ANAF. Beside these, other tax statements may be required, according to the specific of each industry (e.g. environmental fund, excises etc.) We also draw your attention to general deadlines for declaration and payment of local taxes (e.g. land, buildings, cars, advertising services tax, display services tax, hospitality etc.) managed by local councils, which must be investigated on a case-by-case basis, depending on the activity.

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