

2019 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 2019 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
We. 9.1	Th. 7.2	Th. 7.3	Fr. 5.4	We. 8.5	Fr. 7.6	Fr. 5.7	We. 7.8	Fr. 6.9	Mo. 7.10	Th. 7.11	Fr. 6.12
Fr. 25.1											
Fr. 25.1	Mo. 25.2	Mo. 25.3	Th. 25.4	Mo. 27.5	Tu. 25.6	Th. 25.7	Mo. 26.8	We. 25.9	Fr. 25.10	Mo. 25.11	Fr. 20.12
Fr. 25.1	Mo. 25.2	Mo. 25.3	Th. 25.4	Mo. 27.5	Tu. 25.6	Th. 25.7	Mo. 26.8	We. 25.9	Fr. 25.10	Mo. 25.11	Fr. 20.12
Fr. 25.1	Mo. 25.2	Mo. 25.3	Th. 25.4	Mo. 27.5	Tu. 25.6	Th. 25.7	Mo. 26.8	We. 25.9	Fr. 25.10	Mo. 25.11	Fr. 20.12

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)	Fr. 25.1	Mo. 25.2	Mo. 25.3	Th. 25.4	Mo. 27.5	Tu. 25.6	Th. 25.7	Mo. 26.8	We. 25.9	Fr. 25.10	Mo. 25.11	Fr. 20.12
Submission of the VAT return due by tax payers whose VAT code has been annulled (form 311)	Fr. 25.1	Mo. 25.2	Mo. 25.3	Th. 25.4	Mo. 27.5	Tu. 25.6	Th. 25.7	Mo. 26.8	We. 25.9	Fr. 25.10	Mo. 25.11	Fr. 20.12
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 2018 (form 094)	Fr. 25.1											
Submission of the informative return regarding the domestic supplies and acquisitions (form 394)	We. 30.1	Th. 28.2	Mo. 1.4	Tu. 30.4	Th. 30.5	Mo. 1.7	Tu. 30.7	Fr. 30.8	Mo. 30.9	We. 30.10		Mo. 2.12
												Mo. 30.12
Submission of the informative return regarding the withholding taxes in 2018 detailed per each beneficiary (form 205)	Th. 31.1											
Submission of the informative return regarding the withholding taxes relating to payments towards non-residents in 2018 (form 207)	Th. 31.1											
Submission of the unique declaration on income tax and social contributions payable by individuals			Fr. 15.3									

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

Fr. 25.1	Mo. 25.2	Mo. 25.3	Th. 25.4	Mo. 27.5	Tu. 25.6	Th. 25.7	Mo. 26.8	We. 25.9	Fr. 25.10	Mo. 25.11	Fr. 20.12
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Submission of the return relating to taxes due to the consolidated state budget (**form 100**)

Fr. 25.1	Mo. 25.2	Mo. 25.3	Th. 25.4	Mo. 27.5	Tu. 25.6	Th. 25.7	Mo. 26.8	We. 25.9	Fr. 25.10	Mo. 25.11	Fr. 20.12
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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**)

Fr. 25.1	Mo. 25.2	Mo. 25.3	Th. 25.4	Mo. 27.5	Tu. 25.6	Th. 25.7	Mo. 26.8	We. 25.9	Fr. 25.10	Mo. 25.11	Fr. 20.12
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Submission of the return regarding the change of the submission/payment method of the corporate tax (**form 012**)

Th. 31.1											
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Submission and payment of the corporate tax due for 2018 by non-profit organizations and tax payers which obtain revenue from grains, technical plants etc. (**form 101**)

	Mo. 25.2										
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Submission and payment of the corporate tax due for 2018 (**form 101**)

		Mo. 25.3									
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Corporate Tax

Representative Offices

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

Payment of the corporate tax due for the 1st quarter of 2019



Payment of the corporate tax due for the 2nd quarter of 2019



Payment of the corporate tax due for the 3rd quarter of 2019



Payment of the corporate tax for 2019



Submission of the return regarding the tax due for representative offices (**form 108**) and payment of of tax for representative offices



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
Intrastat	Submission of Intrastat returns			Tu. 15.1	Fr. 15.2	Fr. 15.3	Mo. 15.4	We. 15.5	Sat. 15.6	Mo. 15.7	Th. 15.8	Sun. 15.9	Tu. 15.10	Fr. 15.11	Sun. 15.12
Dividend tax	Payment of dividend tax due in relation to distributed and approved dividends but unpaid to shareholders by the end of 2018			Fr. 25.1											
Clawback tax	Payment of the clawback tax for the 1 st quarter 2019							Mo. 27.5							
	Payment of the clawback tax for the 2 nd quarter 2019								Mo. 26.8						
	Payment of the clawback tax for the 3 rd quarter 2019												Mo. 25.11		
	Payment of the clawback tax for the 4 th quarter 2018			Fr. 25.1											

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Submission of the 2018 financial statements by state institutions and non-profit organizations				Tu. 30.4								
Submission of the 2018 financial statements					Th. 30.5							
Submission of mid-year accounting statements for the period January – June 2019								Fr. 16.8				

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.

About Accace

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