

Tax & Legal Alert

ROMANIA 13 February 2008

News on tax return forms, filing and payment procedures

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Tax return forms

Order 101/21.01.2008 issued by the Ministry of Economy and Finance has been published in the Official Gazette no. 70/30.I.2008. The order approves return forms to be filed by taxpayers with self-assessed and withholding tax liabilities and contributions.

The annexes to the order present models, content and filing instructions for the return forms to be used by taxpayers in reporting *annual* tax liabilities pertaining to fiscal year 2007:

- form 101 (annual corporate income tax return);
- form 120 (annual excise tax return);
- form 130 (annual oil tax return).

Annexes to the order also present models, content and filing instructions of the return forms to be used by taxpayers for the fiscal year 2008 and onward (with earliest filing deadline on 25 February 2008):

- form 100 (tax and contributions return to state budget);
- form 102 (tax and contributions return to social insurance and special fund budgets);
- form 103 (excise tax declaration);
- form 104 (declaration concerning revenues and expenses apportioned among associates).

Tax returns filing

Order 125/15.01.2008 issued by the Ministry of Economy and Finance has been published in the Official Gazette no. 71/30.I.2008. The order approves the tax return forms which taxpayers are obliged to file using the system "codified information in bar code".

The order also clarifies what categories of taxpayers are exempted from using the bar code system, and file instead via Electronic National System and ANAF portal.

Tax payments procedures

Order 131/30.01.2008 issued by the Ministry of Economy and Finance has been published in the Official Gazette no. 73/31.I.2008. The order modifies and replaces Annex no. 1 and Annex no. 2 of the Order 1294/2007 regarding taxes, contributions and other fiscal receivables paid by taxpayers in a sole account. The annexes update nomenclatures to be used for payments of taxes, contributions, and other fiscal receivables due after 1 February 2008.

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