

# GMS Flash Alert

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## Romania - Revised Deadline for Filing Annual Tax Return, Paying Related Tax

Government Emergency Ordinance no.15 / 2019 was published in Romania's *Monitorul Oficial* (Official Journal of Romania)<sup>1</sup> no. 204 of 14 March 2019, extending the deadline for submission of:

- Romanian Annual Tax Return on Income tax and social security contributions due by individuals with respect to **income obtained during 2018**
- **Payment of tax obligations for 2018**
- Romanian Annual Tax Return on Income tax and social security contributions due by individuals with respect to **income estimated to be obtained during 2019**
- Statement 230 redirecting 2 percent or 3.5 percent of the annual tax on income from salaries and pensions to non-governmental organizations (NGOs).<sup>2</sup>

The **new deadline is 31 July 2019**. The deadline for granting the 5-percent bonus is also extended until 31 July 2019.

### WHY THIS MATTERS

The deadline for declaration and payment, as described above, was initially set for 15 March 2019. At the last moment, the deadline was extended until 31 July 2019. This gives taxpayers and their tax service providers some very welcome breathing room to gather the necessary information and documents and complete/submit their returns and make their payments timely.

## FOOTNOTES:

1 The *Monitorul Oficial* can be found by clicking [here](#).

2 With respect to their income tax, which was already withheld at source by the income payer during the previous year, individuals may opt to direct part of that income tax to an NGO of their choice. This is also applicable to nonresidents paying Romanian income tax on salary or on pension income.

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**The information contained in this newsletter was submitted by the KPMG International member firm in Romania.**

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