

Tax Alert

Refund of the tax on dividends

May 2022

English and Romanian

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News on the procedure for refund of the tax on dividends

Order no. 765 on the Procedure for refunding the tax on dividends resulting from the annual regularization of dividends partially distributed during the year was published in the Official Gazette no. 402/ 27.04.2022

Companies which, following the annual regularization of dividends partially distributed during the year, identify amounts to be recovered from the state budget, may request the refund of the amounts paid extra. In this context, has been approved procedure to be followed by legal entities in order to recover the additional tax paid on dividends.

The procedure can be found [here](#)

Noutăți privind procedura de restituire a impozitului pe dividende

În Monitorul Oficial nr. 402/ 27.04.2022 a fost publicat Ordinul nr. 765 privind Procedura de restituire a impozitului pe dividende rezultat din regularizarea anuală a dividendelor distribuite parțial în cursul anului

Comaniile care, in urma regularizarii anuale a dividendelor distribuite partial in cursul anului, identifica sume de recuperat de la bugetul de stat, pot solicita restituirea sumelor achitate in plus. In acest context, a fost aprobata procedura de restituire pe care persoanele juridice trebuie sa o urmeze pentru a recupera impozitul pe dividende platit in plus.

Procedura poate fi consultata [aici](#).

Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

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