

April 2020

Bilingual newsletter – Romanian and English



ACTUALIZAREA DECLARAȚIILOR 100 ȘI 710

În Monitorul Oficial nr. 325/21.04.2020 a fost publicat Ordinul nr. 935 privind actualizarea modelului și conținutului formularelor utilizate pentru declararea impozitelor și taxelor cu regim de stabilire prin autoimpunere sau reținere la sursă („ORDINUL”).

Ordinul actualizează declarația privind obligațiile de plată la bugetul de stat (**formularul 100**), respectiv declarația rectificativă (**formularul 710**), introducând un nou rând pentru evidențierea bonificației de care pot beneficia plătorii de impozit pe profit și impozit pe veniturile microîntreprinderii, conform Ordonanței de Urgență a Guvernului nr. 33/2020.

Formularele actualizate pot fi descărcate de pe site-ul oficial [ANAF](#).

AMENDMENTS TO FORM 100 AND FORM 710

Order no. 935 of the President of NAFA for the update of the model and content of the form regarding the payment of contributions to the state budget has been published in the Official Gazette no. 325 on 21.04.2020.

Order no. 935 of the President of NAFA updates the content of the declaration regarding the payment of contributions to the state budget (**Form 100**), as well as the rectifying return (**Form 710**), by introducing a new line to reflect the discount granted for the timely payment of the corporate income tax and tax on microenterprise revenues in accordance with the provisions of Government Emergency Ordinance no. 33/2020.

The updated forms can be downloaded from the [NAFA's official website](#).

Tax Alert contains a selection of the latest major issues occurred in the Romanian legislative framework, 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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