

## Tax Calendar August 2021

Day	Taxes	Obligations	Model / Form	Observations
10	<b>IRS / IRC / Social Security</b>	Statement of paid and withheld income and social, health and other contributions for July 2021 (employee)	Statement of monthly income	-
12	<b>VAT</b>	Communication of invoice details regarding July 2021	n/a	Communication should be made: <ul style="list-style-type: none"> <li>• by electronic transmission in real time;</li> <li>• electronically by sending a standard structured file based on the SAF-T file (PT), created by Ministerial Order no. 321-A/2007, of March 26, in its current form;</li> <li>• by direct insertion in the Finance Portal;</li> <li>• by other electronic means under the terms defined by Order of the Minister of Finance.</li> </ul>
20	<b>IRS / IRC / Stamp Duty</b>	Payment of IRC and IRS withholdings and Stamp Duty for July 2021	Statement of IRS / IRC withholdings  Monthly Stamp Duty Statement (DMIS)	-
20	<b>Social Security</b>	Payment of contributions relating to July 2021	n/a	-
20	<b>VAT</b>	Monthly recapitulative statement sent for July 2021	Recapitulative statement: Intra-Community transfers of goods and assimilated transactions/supplies of service	Applicable to: <ul style="list-style-type: none"> <li>• taxpayers under the monthly regime; and,</li> <li>• taxpayers under the quarterly regime when the total of intra-community transfers of goods to be included in the recapitulative statement has, in the current quarter or in any of the four previous quarters, exceeded €50,000.</li> </ul>
31	<b>IRS / IRC</b>	Return of income paid or placed at the disposal of non-resident taxpayers in June 2021	Form 30	-
31	<b>VAT</b>	Submission of the periodic statement and annexes for the month of June 2021 for taxpayers in the monthly regime	Periodic Declaration	Submission of additional annexes in case of refund.

31	<b>VAT</b>	Periodic statement and annexes for the 2nd quarter of 2021 for taxpayers in the quarterly regime	Periodic Statement	Electronic transmission of additional information in case of refund.
31	<b>VAT</b>	VAT payment for the month of June 2021	n/a	Payment document generated in the Finance Portal after submission of the Periodic VAT Statement.
31	<b>VAT</b>	VAT payment for the 2nd quarter of 2021	n/a	Payment document generated in the Finance Portal after submission of the Periodic VAT Statement.
31	<b>IMI</b>	Payment of the Municipal Property Tax	Collection document	<p>Payment</p> <p>The IMI is paid:</p> <ul style="list-style-type: none"> <li>• in the month of May, when its amount is equal or inferior to €100;</li> <li>• in the months of May and November, when the amount is higher than €100 and equal or inferior to €500;</li> <li>• in the months of May, August and November, when the amount is higher than €500.</li> </ul>