

Tax Calendar July 2021

Day	Taxes	Obligations	Model / Form	Observations
10	IRS / IRC / Social Security	Statement of income paid and withholdings, and of social, health and other contributions for June 2021 (employee)	Statement of monthly income	-
12	VAT	Communication of invoice details regarding June 2021	n/a	Communication should be made: <ul style="list-style-type: none"> by electronic transmission in real time; 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; by direct insertion in the Finance Portal; by other electronic means under the terms defined by Order of the Minister of Finance.
15	IES / Annual Statement	Sending the IES / Annual Statement for 2020 and applicable annexes	IES / Annual Statement IRC – Annexes A to H IRS – Annexe I VAT – Annexes L to P Stamp Duty – Annex Q IE – Annexes R, S and T	In the case of a tax period not coinciding with the calendar year, up to the 15th day of the 7th month following the end of that period, regardless of whether that day is a working day or not.
15	Tax File	Creation/delivery of the tax documentation file for 2020	n/a	The delivery of the tax file is mandatory for Large Taxpayers and for taxpayers covered by the Special Regime for Taxation of Groups of Companies.
20	VAT	Submission of the periodical statement and annexes for May 2021 for taxpayers in the monthly regime	Periodic statement	Submission of additional annexes in case of refund.
20	IRS / IRC / Stamp Duty	Payment of IRC and IRS withholdings and Stamp Duty for June 2021	Statement of IRS / IRC withholdings Monthly Stamp Duty Statement (DMIS)	-
20	Social Security	Payment of contributions for June 2021	n/a	-

20	VAT	Submission of quarterly recapitulative statement for the 2nd quarter of 2021	Recapitulative statement: Intra-Community transfers of goods and assimilated transactions/supplies of service	Applicable to taxpayers under the quarterly regime, when the total of intra-Community transfers of goods to be included in the recapitulative statement does not exceed €50,000 in the current quarter or in any of the four previous quarters.
20	VAT	Submission of the 2nd quarter statement regarding the supply of telecommunications, radio or television broadcasting services and electronically supplied services to non-taxable persons established in another Member State (Mini One Stop Shop)	Periodic statement (Mini One Stop Shop)	-
20	VAT	Submission of monthly recapitulative statement for June 2021	Recapitulative statement: Intra-Community supplies of goods and assimilated transactions/supplies of services	Applicable to: <ul style="list-style-type: none"> • taxpayers under the monthly regime; and, • 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.
26	VAT	VAT payment for the month of May 2021	n/a	Payment document generated in the Finance Portal after submission of the Periodic VAT statement.
31	IRS / IRC	Statement of income paid or placed at the disposal of non-resident taxpayers in May 2021	Form 30	-
31	Issuing Securities	Communication by entities that issue securities with reference to 2020	Form 34	Applicable to entities that issue securities.
31	IRS / IRC	Communication of income exempt from withholding or with reduced rate paid in 2020	Form 31	-
31	IRC	1st additional payment on account	Form P1	-
31	IRC	1st additional payment on account	Form P1	In case of a tax period that does not coincide with the calendar year, on the 7th month, on the 9th month and up to the 15th day of the 12th month of the respective tax period. Possibility of limitation/exemption of the 3rd payment on account. Micro, small and medium-size enterprises and

				cooperatives may be exempted from making the payment on account under the extraordinary tax measures adopted in the context of the COVID-19 pandemic.
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