

Tax Calendar June 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 May 2021 (employee)	Statement of monthly income	-
12	VAT	Communication of invoice details regarding May 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.
20	Social Security	Payment of contributions for May 2021	n/a	-
20	VAT	Submission of monthly recapitulative statement for May 2021	Recapitulative statement: Intra-Community transfers of goods and assimilated transactions/supplies of service	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.
20	IRS / IRC / Stamp Duty	Payment of IRC and IRS withholdings and Stamp Tax for May 2021	Statement of IRS / IRC withholdings Monthly Stamp Duty Statement (DMIS)	-
21	VAT	Submission of periodic statement and annexes for the month of April 2021 for taxpayers on the monthly regime	Periodic statement	Submission of additional annexes in case of refund.
25	VAT	VAT payment for the month of April 2021	n/a	Payment document generated in the Finance Portal after submission of the Periodic VAT statement.
30	IRS / IRC	Statement of income paid or placed at the disposal of non-resident taxpayers in April 2021	Form 30	-

30	Action Plans	Communication of the creation or payment in options/subscription/allocation/other securities plans for the benefit of employees and/or Members of Statutory Bodies with reference to 2020	Form 19	-
30	IRC	Submission of Form 22 for the year 2020 for payment of IRC, the Municipal Surcharge and the State Surtax	Form 22 Form P1	In the case of a tax period not coinciding with the calendar year, until the last day of the 5th month following the end of the tax period.