

Tax Alert

Clarifications regarding the
declaration and payment of the
solidarity contribution

February 2023

English and Romanian

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Clarifications regarding the declaration and payment of the solidarity contribution

In the Official Gazette no. 113/ 09.02.2023 was published Order no. 172 of the President of ANAF on the amendment and completion of the OPANAF for the approval of the model and content of the forms used for the declaration of taxes and duties with self-assessment or withholding tax.

Main changes:

- The solidarity contribution is added to the list of obligations towards the State Budget;
- The solidarity contribution is declared annually, by the 25th of June of the following year or by the 25th of the sixth month after the end of the amended fiscal year/different financial year, by filling in and submitting form 100.

Date entering into force: 9 February 2023

Clarificări privind declararea și plata contribuției de solidaritate

În Monitorul Oficial nr. 113/ 09.02.2023 a fost publicat Ordinul nr. 172 al Președintelui ANAF privind modificarea și completarea OPANAF pentru aprobarea modelului și conținutului formularelor utilizate pentru declararea impozitelor și taxelor cu regim de stabilire prin autoimpunere sau reținere la sursă.

Principalele schimbări:

- La Nomenclatorul obligațiilor de plată la bugetul de stat se adaugă contribuția de solidaritate;
- Contribuția se declară anual, până la data de 25 a lunii iunie inclusiv a anului următor sau până la data de 25 a celei de-a șasea luni inclusiv, de la închiderea anului fiscal modificat/exercițiului financiar diferit, prin declararea și completarea formularului 100.

Data intrării în vigoare: 9 februarie 2023

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