



## Tax Alert GO 2/2012

No. 3 / 2012

January 31st 2012

The latest update on the Tax Procedure Code brings new modifications on the corporate tax reporting for 2011:

Thus, the annual corporate tax return for 2011 will be submitted by all tax payers, until 25<sup>th</sup> of March 2012, except non profit organizations and taxpayers obtaining incomes from cereal cultivation, fruit growing and viniculture. The latter taxpayers will submit the corporate tax return by 25<sup>th</sup> of February latest.

The above mention update will have no effect on taxpayers that opted for year end on 25<sup>th</sup> of February that have not submitted the 100 return for corporate tax in quarter IV.

### Our areas of practice:

- Tax Advisory Services
- Accountancy & Payroll
- Audit & Assurance
- Legal Services
- Financial Advisory
- International Executive Services & Immigration
- HR Services

Noile modificari ale Codului de Procedura Fiscala au adus noi reglementari in ceea ce priveste declararea impozitului pe profit pentru anul 2011:

**Astfel, declaratia anuala de impozit pe profit (101) pentru anul 2011** se depune de toti contribuabilii, la organul fiscal competent, pana la data de **25 martie 2012**, cu exceptia organizatiilor nonprofit si a contribuabililor care obtin venituri majoritare din cultura cerealelor si a plantelor tehnice, pomicultura si viticultura, care depun declaratia anuala de impozit pe profit pentru anul 2011 pana la data de 25 februarie 2012.

Aceasta noua reglementare nu va afecta contribuabilii care au decis inchiderea anului pana la 25 Februarie si nu au depus declaratia 100 pentru trimestrul IV la 25 Ianuarie 2012

### Contact us :

15 Albac Street  
1st District, 011607 Bucharest  
Romania

Phone: +40 (31) 405 10 17  
Fax: +40 (31) 405 10 18  
E-mail: [office@mirus-group.eu](mailto:office@mirus-group.eu)  
Web: [www.mirus-group.eu](http://www.mirus-group.eu)