



## Tax Flash Order 2689/2010

**Order no. 2689/2010 regarding the amendment of Order no. 101/2008 for the approval of the model and content of several tax returns used for the declaration of taxes and contributions with self imposition or withholding regime**

**No. 23 / 2010**

**November 26, 2010**

Order no. 2689/2010 brings new modifications to Statement 101 regarding the declaration of the corporate tax for 2010, followed by the filling in instructions.

Once the flat tax rate has been repealed as of October 1<sup>st</sup>, 2010, several provisions of the Tax Code regarding the corporate tax statement have been changed, respectively the reporting terms, the tax year being divided into two periods, prior and post October 1<sup>st</sup> 2010. Thus, according to the new provisions of the Tax Code regarding the corporate tax, the statement 101 for 2010 will be completed according to its instructions and submitted as follows:

-For the period January 1<sup>st</sup> 2010 – September 30<sup>th</sup> 2010, the statement will be submitted up to February 25<sup>th</sup> 2011;

-For October 1<sup>st</sup> 2010 – December 31<sup>st</sup> 2010, the statement will be submitted up to April 25<sup>th</sup> 2010.

The statement regarding the corporate tax will be completed with the aid of the assistance program found on [www.anaf.ro](http://www.anaf.ro).

The statement shall be submitted in hard copy, signed and stamped according to the law, with the modification of the bar code information or through the electronic means, as specified by the enforce legislation applicable.

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### Contact us :

11 Dr. Thoma Ionescu Street  
5th District, 050572 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)