

Tax Flash November 2021

List of large taxpayers and qualification criteria for this category

The Romanian authorities have adopted new qualification criteria for the category of large taxpayers. Among others, these criteria include turnover, amount of the declared tax liabilities and staff expenditure.

The long-awaited list of large taxpayers based on these new selection criteria has been published, being applicable as of 1 January 2022. This list is essential for taxpayers in the light of future SAF-T reporting obligations.

It should also be noted that large taxpayers have the obligation to prepare their transfer pricing file by the deadline for submissions of their annual corporate tax returns, and, in the event of a tax audit, this file must be presented to the tax authorities within a maximum of 10 days from the date on which the file was requested.

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Kind regards,
Your TPA Team

Contact:

TPA Romania

Str. Grigore Cobălcescu 46, 010196 Bucharest

Tel.: +40 21 310 06-69

Fax: +40 21 310 06-68

<http://www.tpa-group.ro>

<http://www.tpa-group.com>

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Daniela Zar, FCCA

Tax Partner

email: daniela.zar@tpa-group.ro

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