



Unique Statement for individuals receiving income from independent activities, investments, rent or dividends

The deadline for submitting the unique statement for individuals is quickly approaching.

Although the initial deadline was 16 July 2018, we expect a **postponement to 31 July 2018**, as per the recent Ministry of Finance's proposal.

Thus, if you earned income from independent activities, investments, rents or dividends during the year 2017, or you expect to obtain one or more of the above mentioned revenues by the end of 2018, you must file the unique statement.

Here are some of the most important things to consider:

- The statement to be submitted by 31 July 2018 contains two main sections: one for 2017 and another for 2018 which must also be completed if income has already been earned up to this date in 2018 or is expected to be achieved by the end of the year;
- In case of earnings obtained after the submission deadline, which were not initially estimated, taxpayers will be required to declare the income, income tax and related contributions within 30 days from the date of obtaining the income;

- For the year 2017, the payment will be made on the basis of a tax settlement decision issued by ANAF;
- For revenues derived in 2018, payment will be made by March 15, 2019, on the basis of self-assessment through the unique statement;
- For early payment of 2018 taxes and contributions up to 15 December 2018, a 5% bonus will be granted;
- An additional 5% bonus is granted for electronic submission of the unique statement by the above deadline;
- The IBAN codes in which the due amounts are paid are posted on the website of the National Agency for Fiscal Administration, www.anaf.ro, the section "Taxpayers assistance", "IBAN codes" and can be accessed directly at the following link:
https://www.anaf.ro/anaf/internet/ANAF/asistent_a_con_tribuabili/persoane_fizice/codurile_iban/
- Starting with 2019, the statement will be available exclusively online, no longer being allowed the paper submission.

Should you need support or clarifications, please contact us:



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