

TAX ALERT NO. 16/2020



Stimati colaboratori,

Conform art. XIV din OUG nr. 48/2020 privind unele masuri financiar-fiscale, publicata in Monitorul Oficial nr. 319/16.04.2020, pentru depunerea situatiilor financiare anuale aferente exercitiului financiar 2019, respectiv a raportarilor contabile anuale incheiate la 31 decembrie 2019, **termenele** de:

- 150 de zile de la incheierea exercitiului financiar, pentru societatile comerciale, societatile/companiile nationale, regiile autonome, institutele nationale de cercetare-dezvoltare, subunitatile fara personalitate juridica din Romania care apartin unor persoane juridice cu sediul in strainatate.
- 120 de zile de la incheierea exercitiului financiar celelalte persoane juridice,
- 90 de zile de la incheierea fiecarui an calendaristic pentru persoanele juridice aflate in lichidare,

se proroga pana la data de 31 iulie 2020 inclusiv.

Dear collaborators,

According to art. XIV of GEO no. 48/2020 regarding some financial-fiscal measures, published in the Official Gazette no.31916.04.2020, for the submission of the annual financial statements for the financial year 2019, respectively of the annual accounting reports completed on December 31, 2019, **the deadlines** of:

- 150 days from the end of the financial year, for the commercial companies, the national companies / companies, the autonomous administrations, the national institutes of research and development, the subunits without legal personality in Romania that belong to legal persons with headquarters abroad,
- 120 days from the end of the financial year the other legal entities,
- 90 days from the end of each calendar year for the legal persons in liquidation,

is extended until July 31-st, 2020 inclusive.

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