



# RETURN ON TAXES DUE TO THE STATE BUDGET

# 100

 Return submitted pursuant to annulment of discretion for subsequent review.

*Legal basis for submitting the return*

Reporting period

 Mon   Yea    

## A. Identification data of the taxpayer

 Tax identification number:                     

 Name 

 County/Dist  Location  Street  No.  Bdg 

 Entr.  Ap  Post code  Phone  Fa  E- 

## B. Information on tax due

### I. Taxes to be paid into the single account

Crt. no.	Name of tax due	Amount (RON)	
	Budget code:	1. Due	
		2. To be paid	

**Total payment obligations** 

### II. Taxes and other obligations not to be paid into the single account

Crt. no.	Name of tax due	Amount (RON)	
	Budget code:	1. Due	
		2. Deductible/Previously due	
		3. To be paid (row 1-row 2)	
		4. To be refunded	

**Total payment obligations** 

This return shall be deemed as a debt security and it produces the legal effects of a payment notice as of the date of its submission, according to the law. Under the sanctions applied to false statements in public documents, I hereby declare that the data provided in this return is accurate and complete.

Signature

 Surname, name: 

 Position/Capacity: 


Reserved for tax authority

 Reg. no.: 

 Date:

## **INSTRUCTIONS**

### **on how to fill out form 100 "Return on taxes due to the state budget", code 14.13.01.99/bs**

#### **I. Submitting the return**

The return on taxes due to the state budget is filled out and submitted by the taxpayers/payers who are liable, according to the applicable laws, for the reporting and payment obligations relating to the taxes included in the Types of taxes due to the state budget, provided in annex no. 3 to the order.

The return cannot be submitted and may not be amended after the annulment of discretion for subsequent review, except as provided in art. 105 par. (6) of Law no. 207/2015 on the Tax code, as subsequently amended and supplemented.

In the event that the taxpayer/payer submits the return pursuant to annulment of discretion for subsequent review, the "Return submitted pursuant to annulment of discretion for subsequent review" box should be checked and the legal basis for submitting the return must be provided in the relevant section.

#### **1. Deadline for submitting the return:**

- until the 25th of the month following the reporting period, according to pts. 1.1 and 1.2;
- other deadlines, as they are provided for the payment obligations mentioned in pt. 1.3.

##### **1.1. Monthly**, for payment obligations representing:

- a) income tax for natural persons: tax on dividend income from dividends distributed to natural persons, tax on interest income, tax on income from prizes, tax on gambling income, tax on income from real estate property transfers from the personal assets, tax on income from other sources, owed by natural persons;
- b) excise duties, except for the situations provided in pt. 1.3;
- c) tax on dividends distributed/paid to legal entities;
- d) tax on income earned by non-residents in Romania, natural persons/legal entities, as well as non-resident persons that are part of an unincorporated, fiscally transparent association/entity, according to title VI of Law no. 227/2015 on the Tax Code, as subsequently amended and supplemented, or according to conventions for the avoidance of double taxation, concluded by Romania with other states;
- e) payments for quota of unemployed disabled persons, according to Law no. 448/2006 on welfare and promotion of rights relating to disabled persons, republished, as subsequently amended and supplemented;
- f) annual tax for the authorization of gambling activities, periodically updated, depending on accomplishments, admission tax for gambling, tax for video-lottery;
- g) contributions for financing certain health expenditures, as provided by Law no. 95/2006 on healthcare reform, republished, as subsequently amended;
- h) tax on the natural monopoly in the field of electricity and natural gas, as provided by Government Ordinance no. 5/2013 on establishing certain special measures for the taxation of activities of natural monopoly nature in the electricity and natural gas sector, as subsequently amended;
- i) tax on income from activities relating to the exploitation of natural resources, other than natural gases, as provided by the Government Ordinance no. 6/2013 on establishing certain special measures for the taxation of exploitation of natural resources, other than natural gases, approved with amendments and supplements by Law no. 261/2003, as subsequently amended;
- j) tax on additional income earned pursuant to the de-regulation of prices in the natural gas sector, as provided by Government Ordinance no. 7/2013 on establishing the tax on additional income earned pursuant to the de-regulation of prices in the natural gas sector, as subsequently amended and supplemented;
- k) individual contribution to the state budget.

##### **1.2. Quarterly**, for payment obligations representing:

- a) advance payments relating to the annual corporate income tax, for quarters I - III, owed by credit institutions - Romanian legal entities and Romanian branches of credit institutions - foreign legal entities;
- b) advance payments relating to the annual corporate income tax, for quarters I - III, owed by taxpayers which, according to the law, have opted to declare and pay the annual corporate income tax by advance payments performed on a quarterly basis;
- c) corporate income tax owed by Romanian and foreign legal entities, other than those provided in letters a) and b), as well as by legal entities headquartered in Romania, established in accordance with European laws (quarters I - III);
- d) income tax for micro-enterprises
- e) Mining and oil royalties;
- f) royalties resulting from concession, lease agreements and other agreements concerning the efficient use of agricultural lands.

##### **1.3. Other deadlines:**

- a) up to December 25, for advance payments relating to quarter IV, in the event of taxpayers which declare and pay the annual corporate income tax by advance payments made on a quarterly basis, and which establish the quarterly advance payments to the amount of one quarter of the tax owed for the previous year, according to art. 41 par. (8) of Law no. 227/2015, as subsequently amended and supplemented;
- b) for the corporate income tax owed by taxpayers opting for a different fiscal period than the calendar year, the payment deadlines are:

- up to the 25th day included of the first month following the conclusion of a quarter in the amended tax year, for quarters I - III, for payment obligations representing the corporate income tax and advance payments relating to the annual corporate income tax;

- the 25th day of the last month in the amended tax year, for payment obligations representing advance payments relating to the annual corporate income tax, for cases where the quarterly advance payments are established to the amount of one quarter of the tax owed for the previous year, according to art. 41 par. (8) of Law no. 227/2015, as subsequently amended and supplemented;

c) up to January 25 of the following year, respectively up to the 25th day of the first month of the amended tax year, following the year in which the annual financial statements were approved, in the event that the distributed dividends were not paid until the end of the year in which the annual financial statements were approved, except as provided by law;

d) up to December 25 included of the current year for the following year, for payment obligations representing the tax for activities relating to the surveying, exploration and exploitation of mineral resources, as shown in position no. 25 of the Types of taxes due to the state budget, provided in annex no. 3 to the order;

e) up to the payment deadline provided by law, for the following payment obligations: tax on interest income, in the event of loans granted under legal agreements; tax on income from the liquidation of a legal entity; tax for obtaining a license to organize gambling activities, yearly tax for obtaining the authorization for the performance of gambling activities, the vice tax, payments from the net profit of autonomous public entities; dividends to be paid to the state budget by central public authorities;

f) up to the deadline provided in art. 346 par. (3) of Law no. 227/2015, as subsequently amended and supplemented, for excise duties owed by business operators, in cases provided by art. 340 par. (1) lett. b) and c) and par. (4) - (7) of the same law;

g) up to the 25th day of the second month following the conclusion of the quarter for which contributions are owed, for payment obligations representing the quarterly contributions owed by persons provided in art. 4 par. (3) and art. 13 par. (3) of the Emergency Government Ordinance no. 77/2011 on the establishment of contributions for financing certain expenditures in the healthcare sector, approved by Law no. 184/2015;

h) up to May 25 included of the year for which the tax on constructions is owed by taxpayers provided in art. 496 of Law no. 227/2015, as subsequently amended and supplemented.

## **2. The competent tax authority**

The return on taxes due to the state budget is to be submitted to the competent tax authority responsible for the management of tax receivables owed by taxpayers/payers.

## **3. Method of submitting**

The return on taxes due to the state budget is to be filled out with the help of the supporting application.

The form shall be submitted to the competent tax authority, in PDF format, with an XML file attached, on a CD, accompanied by a paper copy, signed according to the law, or forwarded through long-distance electronic means, in accordance with the applicable legal provisions.

In order to declare a payment obligation relating to the same reporting period, no more than one method of submitting tax returns shall be used simultaneously.

In the event that the taxpayer has used several methods of submitting for the same payment obligation and the same reporting period, the first return submitted is the one to be recorded, according to law.

In the event that, in the return on taxes due to the state budget submitted to the tax authority, for a reporting period, the taxpayer has not included all taxes for which the law has a requirement concerning their declaration, the payer must submit a form relating to the same reporting period for the taxes that were not declared initially. The deadline for submitting this form is to be set in accordance with the legal provisions.

## **II. Filling out the return**

### **1. The reporting period**

The box for "Month" shall be filled out with arabic numerals for the number of the month to which the obligation relates or the number of the last month in the reporting period, as applicable (e.g.: 1 for January or 3 for quarter I).

In the event of taxpayers that are subject to the provisions of art. 16 par. (5) of Law no. 227/2015, as subsequently amended and supplemented, the box for "Month" shall be filled out with arabic numerals for the number of the last month in the reporting period, respectively in the quarter of the amended tax year (e.g.: in the event of the amended tax year August 1, 2016 - July 31, 2017: for quarter I, month 10 of year 2016, while for quarter II, month 01 of year 2017).

The year for which the return is made is to be specified in arabic numerals with 4 characters (e.g.: 2016).

### **2. Section A. "Identification data of the taxpayer"**

The box "Tax identification number" is used for inserting the tax identification number given to the taxpayer, according to law, by introducing the digits with a right alignment.

In the event that the return is filled out by an authorized/tax representative, appointed in accordance with the law, the box shall be filled out with the tax identification number given by the competent tax authority to the person for which the obligation is being fulfilled, as well as its identification data, while the "Position/Capacity" box is to be filled

out with "Representative". In the event that the taxpayer is registered for VAT purposes, the first box shall be marked with the RO prefix.

The "Name" box is used to specify the name of the entity or the surname and name of the person paying the taxes.

The boxes relating to the address shall be filled out with the data concerning the address of the taxpayer's tax residence.

### **3. Section B. "Data on the tax due"**

Every tax provided in the Types of taxes due to the state budget, as included in annex no.3 to the order, for which there are reporting obligations during the reporting period, shall be filled out in the same form under a distinct table generated with the help of the supporting application, as appropriate for the type of tax, by inserting the amounts representing the obligations undertaken during the relevant reporting period, in accordance with the instructions below.

In the event that, during the reporting period, no amounts owed/to be paid/to be returned have been generated for the taxes included in the tax vector attached to the taxpayer, the box "Amount due/to be paid" shall be marked with a 0 (zero).

Failure to adequately fill out the table with the relevant type of tax in section B , i.e. the table in pt. I or II, as applicable, with the tax for which there is a reporting obligation according to the law, is equivalent to not declaring the relevant obligation

The amendment of obligations that were erroneously declared in the form is made by submitting form 710 "Amendments", code 14.13.01.00/r, according to the applicable legal procedure.

The column "Name of tax due" is to be filled out with the name of the tax due, according to the Types of taxes due to the state budget, provided in annex no. 3 to the order, as owed in the reporting period.

**3.1.** The table in pt. I "Taxes to be paid into the single account" from annex no. 1 is to be filled when declaring the payment obligations provided in positions 1 - 10, 12 - 24, 28 of the Types of taxes due to the state budget, provided in annex no. 3 to the order.

Row 1 "Amount due" - the amount representing the tax owed in the reporting period shall be inserted, according to the law.

Row 2 "Amount to be paid" - the amount in row 1 shall be inserted.

Row "Total payment obligations" - the amount representing the payment obligations to the state budget for the reporting period shall be inserted, which is paid into the relevant single account, respectively the total of the amounts declared, inserted into row 2 "Amount to be paid", for each tax declared in the reporting period.

3.1.1. For advance payments relating to the annual corporate income tax, provided in position 1 of the Types of taxes due to the state budget, included in annex no. 3 to the order, owed by taxpayers under art. 41 par. (4) of Law no. 227/2015, as subsequently amended and supplemented, credit institutions - Romanian legal entities and Romanian branches of credit institutions - foreign legal entities, the form is to be filled out for quarters I - IV, as follows:

Row 1 "Amount due" - the amount representing one quarter of the corporate income tax owed for the previous year shall be inserted, updated in relation to the consumption price index, estimated upon drafting the initial budget for the year for which advance payments are made, calculated in accordance with the provisions of art. 41 par. (8) of Law no. 227/2015, as subsequently amended and supplemented.

In the event of taxpayers applying accounting regulations in accordance with the International Financial Reporting Standards, quarterly advance payments shall be made to the amount representing one quarter of the corporate income tax applicable to the previous year, determined in accordance with the provisions of art. 41 par. (8) of Law no. 227/2015, as subsequently amended and supplemented, without considering the influence arising from applying the provisions of art. 21 of Law no. 227/2015, as subsequently amended and supplemented.

Taxpayers subject to art. 41 par. (4) of Law no. 227/2015, as subsequently amended and supplemented, that are newly incorporated, incorporated during the previous year or which, at the end of the previous tax year, registered tax losses, shall perform advance payments relating to the corporate income tax to the level of the amount resulting from applying the tax rate on the accounting profit of the period for which the advance payment is made, for quarters I - III. In such cases, the form shall not be filled out for quarter IV in relation to the corporate income tax.

Row 2 "Amount to be paid" - the amount in row 1 shall be inserted.

3.1.2. (1) For obligations provided at positions 2 and 3 of the Types of taxes due to the state budget, included in annex no. 3 to the order, owed in accordance with the provisions of art. 41 par. (1) of Law no. 227/2015, as subsequently amended and supplemented, for quarters I - III, the form shall be filled out as follows:

Row 1 "Amount due" - the amount representing the corporate income tax owed for the reporting period shall be inserted, calculated as a difference between the corporate income tax established, accrued since the start of the year, at the end of the reporting period and the corporate income tax established, accrued since the start of the year, at the end of the period before the reporting period, provided that, cumulatively, during the reporting period, a taxable profit was recorded.

In the event that, during the reporting period, a tax loss or decrease in the taxable profit was recorded, row 1 of the form shall be marked with a 0 (zero).

Row 2 "Amount to be paid" - the amount in row 1 shall be inserted.

In the event of taxpayers that have opted to declare and pay the annual corporate income tax with advance payments performed on a quarterly basis and that apply the tax reporting and payment system provided in art. 41 par. (2) of Law no. 227/2015, as subsequently amended and supplemented, the form shall be filled out for quarters I - IV, in accordance with the instructions provided in pt. no. 3.1.1.

Taxpayers which, in the first year of the mandatory period, as provided in art. 41 par. (3), have recorded a tax loss are not liable to make the advance payment relating to quarter IV for the second year of the mandatory period.

In cases where, in the previous year, taxpayers have benefited from exemptions relating to the payment of corporate income tax, according to the law, while such exemptions are no longer applicable for the year in which the advance payments are calculated and made, the corporate income tax for the previous year, based on which the advance payments are to be determined, is the corporate income tax established in accordance with the corporate income tax return for the previous year, also taking the exempted corporate income tax into consideration.

(2) The form shall not be filled out and submitted for the corporate income tax by the following taxpayers liable to pay corporate income tax:

- Romanian legal entities provided in art. 15 of Law no. 227/2015, as subsequently amended and supplemented;
- taxpayers that obtain the majority of their income from crops of cereal, industrial plants and potatoes, fruit- and wine-growing.

(3) The corporate income tax return for income earned by foreign legal entities from transfers of real estate properties located in Romania or of any rights associated with such properties, for income from the exploitation of natural resources located in Romania and from the sale-assignment of shareholdings in a Romanian legal entity is to be made by the foreign legal entity obtaining the income, according to art. 38 of Law no. 227/2015.

(4) The non-resident Associate/Shareholder, undertaking activities in Romania by means of a permanent office/designated permanent office, or obtaining income for which Romania is entitled to impose taxes, as well as the legal entity associate/shareholder, residing in Romania, is bound to declare the corporate income tax for the taxable profit, according to Title II of Law no. 227/2015, as subsequently amended and supplemented, based on the income and expenses resulting from the operations of the association.

3.1.3. (1) For the income tax applicable to micro-enterprises, from position 5 in the Types of taxes due to the state budget, provided in annex no. 3 to the order, the form shall be filled out as follows:

Row 1 "Amount due" - the amount representing the tax on the income of micro-enterprises shall be inserted, as established for the reporting period, according to title III of Law no. 227/2015, as subsequently amended and supplemented.

Row 2 "Amount to be paid" - the amount in row 1 shall be inserted.

(2) Micro-enterprises which, during the course of a tax year, have earned income exceeding 100,000 Eur or having earned income from consultancy and management exceeding 20% (inclusively) of their total income or which start to perform activities in the nature of those provided by art. 48 par. (6) of Law no. 227/2015, as subsequently amended and supplemented, are required to declare the corporate income tax starting with the quarter in which either of the limits provided by law have been exceeded or starting with the quarter in which they have started performing the relevant activities.

Row 1 "Amount due" - the amount representing the corporate income tax shall be inserted, taking the income and expenses recorded starting with the relevant quarter into consideration.

Row 2 "Amount to be paid" - the amount in row 1 shall be inserted.

3.1.4. For positions 13 - 23 of the Types of taxes due to the state budget, provided in annex no. 3 to the order, the tax on income earned in Romania by non-resident persons shall be declared, in accordance with title VI of Law no. 227/2015, as subsequently amended and supplemented.

In the event of non-resident persons that are a part of an unincorporated fiscally transparent association/entity, the tax shall be declared by the person assigned within the fiscally transparent association/entity, according to art. 233 par. (2) of Law no. 227/2015, as subsequently amended and supplemented.

3.1.5. In cases where public authorities and institutions, public or private legal entities have opted to purchase products or services achieved through the personal activity of disabled persons employed in authorized protected units, on a partnership basis, for the obligation provided at position 24 "Payments for quota of unemployed disabled persons" in the Types of taxes due to the state budget, included in annex no. 3 to the order, the form shall be filled out as follows:

- in the event that the value of purchases is equivalent to the amount owed to the state budget, under the conditions provided in art. 78 par (3) lett. a) of Law no. 448/2006, republished, as subsequently amended and supplemented, for the reporting month there is no obligation to declare position 24 "Payments for quota of unemployed disabled persons" in the Types of taxes due to the state budget, included in annex no. 3 to the order;

- in the event that the value of purchases is smaller than the equivalent of the amount owed to the state budget, under the conditions provided in art. 78 par (3) lett. a) of Law no. 448/2006, republished, as subsequently amended and supplemented, for the reporting month, at position 24 "Payments for quota of unemployed disabled persons" in the Types of taxes due to the state budget, included in annex no. 3 to the order, the difference between the equivalent of the amount owed to the state budget and the value of the products and services purchased shall be declared;

- in the event that the value of purchases is higher than the equivalent of the amount owed to the state budget, under the conditions provided in art. 78 par (3) lett. a) of Law no. 448/2006, republished, as subsequently amended

and supplemented, position 24 "Payments for quota of unemployed disabled persons" in the Types of taxes due to the state budget, included in annex no. 3 to the order, shall not be declared in the reporting month, while the difference between the amounts shall be carried over to the following months by diminishing the payment obligation.

3.1.6. The obligation in position 28 of the Types of taxes due to the state budget, provided in annex no. 3 to the order, owed to the state budget, shall be declared by autonomous public entities, in accordance with the provisions of art. 1 par. (4) of Government Ordinance no. 64/2001 on the distribution of profits by national authorities, corporations and legal entities with full or majority state owned capital, as well as to autonomous public entities, approved with amendments by Law no. 769/2001, as subsequently amended and supplemented.

**3.2. The table in pt. II "Taxes and other obligations not paid into the single account"** from annex no. 1 is to be filled when declaring the payment obligations provided in positions 11, 25 - 27, 29 - 69 of the Types of taxes due to the state budget, provided in annex no. 3 to the order.

Row 1 "Amount due" - the amount representing the tax/contribution owed in the reporting period shall be inserted, according to the law.

Row 2 "Amount deductible/previously due" - the amount representing the deductible or previously due amount shall be inserted, according to the law.

Row 3 "Amount to be paid" - the amount in row 1 or the difference between the amount in row 1 and the amount in row 2 shall be inserted, as applicable.

Row 4 "Amount to be refunded" - the amount to be refunded or the difference between the amount in row 2 and the amount in row 1, resulting in the reporting period, shall be inserted.

Row "Total payment obligations" - the amount of the total payment obligations for the reporting period shall be inserted, representing obligations which are not paid into the relevant single account, respectively the total of the amounts declared, inserted into row 3 "Amount to be paid".

3.2.1. The obligation in position 29 of the Types of taxes due to the state budget, provided in annex no. 3 to the order, owed to the state budget, shall be declared by the central public authorities, in accordance with the provisions of art. 1 par. (4<sup>4</sup>) of Government Ordinance no. 64/2001, approved with amendments by Law no. 769/2001, as subsequently amended and supplemented.

3.2.2. The obligations provided in positions 30 - 51 of the Types of taxes due to the state budget, provided in annex no. 3 to the order, are to be declared by business operators, payers of excise duties, in accordance with title VIII of Law no. 227/2015, as subsequently amended and supplemented, and with the provisions of the Implementing rules for the application of Law no. 227/2015 on the Tax code, approved by Government Decision no. 1/2016, as follows:

Row 1 "Amount due" - the amount owed in the reporting period shall be inserted.

Business operators that are importers of excise goods shall not include the excise duties relating to imported goods in the return, since those are included in the customs declaration.

Row 2 "Amount deductible" - shall be filled out, if applicable, with the following:

a) the contributions provided in art. 369 par. (1) lett. a) and b) of Law no. 95/2006, republished, as subsequently amended, owed to the Ministry of Health, included in the excise duties owed for the reporting period, recorded in row 1;

b) the amount resulting from the application of the percentage rate on the excise duties owed to the state budget for cigarettes and cigars, as well as alcoholic beverages, according to art. 70 par. (1) lett. (c) of Law no. 69/2000 on physical education and sports, as subsequently amended and supplemented;

c) the counter-value of markings associated with excise goods subject to marking, excluding VAT, for which the excise owed in the reporting period is calculated, according to the provisions of title VIII of Law no. 227/2015, as subsequently amended and supplemented.

Row 3 "Amount to be paid" - the amount representing the difference between the amount owed and the amount deductible, respectively between the amount in row 1 and the amount in row 2 shall be inserted.

Row 4 "Amount to be refunded" - the amount representing the excise duty to be refunded, according to law, resulting during the reporting period shall be inserted.

3.2.3. (1) The obligation provided in position 65 of the Types of taxes due to the state budget, provided in annex no. 3 to the order, is to be declared by business operators, organizers of gambling activities, which, according to Emergency Government Ordinance no. 77/2009 on the organization and undertaking of gambling activities, approved with amendments and supplements by Law no. 246/2010, as subsequently amended and supplemented, are bound to re-calculate the yearly authorization tax, depending on their actual earnings, as follows:

The yearly authorization tax for gambling activities, periodically updated, depending on earnings, owed for the reporting period, provided at position 65 of the Types of taxes due to the state budget, included in annex no. 3 to the order, is to be filled out by business operators, in the event that during the year of authorization the actual earnings exceed the estimated earnings shown in the documentation submitted at the authorization date, according to the Emergency Government Ordinance no. 77/2009, approved with amendments and supplements by Law no. 246/2010, as subsequently amended and supplemented.

Row 1 "Amount due" - the amount owed in the reporting period shall be inserted, representing the authorization tax established based on the actual earnings, in accordance with art. 14 par. (2) lett. b) sub-point (iii) lett. B of the

Emergency Government Ordinance no. 77/2009, approved with amendments and supplements by Law no. 246/2010, as subsequently amended and supplemented.

Row 2 "Amount previously due" - the amount representing the authorization tax, owed since the beginning of the authorization period and up to the end of the month preceding the month for which the update is made, shall be inserted.

Row 3 "Amount to be paid" - the amount representing the difference between the amount owed and the amount previously due, respectively between the amount in row 1 and the amount in row 2 shall be inserted.

(2) The obligations provided in positions 66 - 68 and 70 - 71 of the Types of taxes due to the state budget, provided in annex no. 3 to the order, are to be declared by business operators, organizers of gambling activities, in accordance with Emergency Government Ordinance no. 77/2009, approved with amendments and supplements by Law no. 246/2010, as subsequently amended and supplemented, and with the provisions of the Implementing rules for the application of Emergency Government Ordinance no. 77/2009 on the organization and undertaking of gambling activities, approved by Government Decision no. 111/2016.

For the obligations provided in positions 66 - 68 and 70 - 71 of the Types of taxes due to the state budget, provided in annex no. 3 to the order, the form shall be filled out as follows:

Row 1 "Amount due" - the amount representing the tax to obtain the license for organizing gambling activities, the yearly tax for obtaining the authorization for the performance of gambling activities, the admission tax for gambling activities, the vice tax, respectively the tax for video-lottery shall be inserted, as owed for the reporting period.

Row 3 "Amount to be paid" - the amount specified in row 1 "Amount due" shall be inserted.

3.2.4. The tax on income from transfers of real estate properties from the private assets, as provided in position 11 of the Types of taxes due to the state budget, is established by public notaries, in accordance with the provisions of art. 111 of Law no. 227/2015, as subsequently amended and supplemented. The procedure for declaring and paying the tax on income from transfers of real estate properties from the private assets shall also be considered, as provided in annex no. 3 to the Order of the Minister of economy and finances and of the Minister of justice no. 1.706/1.889/C/2008 on the approval of procedures for the establishment, payment and amendment of the tax on income from transfers of real estate properties from the private assets and on the template and contents of certain forms provided in title III of Law no. 571/2003 on the Tax code, as subsequently amended and supplemented.

3.2.5. The obligations provided in positions 57 - 59 of the Types of taxes due to the state budget, included in annex no. 3 to the order, are to be declared by the contribution payers, as provided in art. 4 par. (3) and art. 13 par. (3) of Emergency Government Ordinance no. 77/2011, as subsequently amended and supplemented, according to the following:

Row 1 "Amount due" - the amount representing the quarterly contributions owed in accordance with Emergency Government Ordinance no. 77/2001, approved by Law no. 184/2015.

Depending on the result of adjustments performed in accordance with art. 6 par. (4) of Emergency Government Ordinance no. 77/2011, as subsequently amended and supplemented, the resulting differences, associated to the previous reporting period, are to be recorded into Row 1 "Amount due", by increasing the obligation owed during the current reporting period, or into Row 2 "Amount deductible", as applicable.

Row 3 "Amount to be paid" - the amount in row 1 or the difference between the amount in row 1 and the amount in row 2 shall be inserted, as applicable, depending on the result of the adjustment.

Row 4 "Amount to be refunded" - if applicable, depending on the result of the adjustment, the difference between the amount in row 2 and the amount in row 1 shall be inserted.

3.2.6. The obligation provided at position 64 of the Types of taxes due to the state budget, included in annex no. 3 to the order, is to be declared by taxpayers provided in art. 496 of Law no. 227/2015, as subsequently amended and supplemented, in accordance with the provisions of art. 499 par (1) of the same law.

Row 1 "Amount due" - the amount owed relating to the reporting period shall be inserted, as established according to the above mentioned legal provisions.

Row 3 "Amount to be paid" - the amount in row 1 shall be inserted.