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**Order no. 2689/2010 for the amendment of Order no. 101/2008 regarding the forms used to declare taxes based on self-assessment or withholding<sup>i</sup>**

Form 101 "Corporate income tax statement" has been amended to include the following elements:

- a) tax deductions for research and development expenses;
- b) exempt profits corresponding to activities carried out in disfavoured zones (based on transitory provisions);
- c) exempt profits corresponding to reinvested profit.

Taxpayers that were liable to minimum tax until September 30, 2010 must submit two statements as follows:

- a) for the period January 1 - September 30, the statement must be submitted by February 25, 2011;

- b) for the period October 1 - December 31, the statement must be submitted by April 25, 2011 (with the exception of the taxpayers who finalise the corporate tax computation by February 25, as well as some specific taxpayers like non-profit organisations).

Taxpayers that cease their activity during the fiscal year must submit the 101 statement until the date when the financial statements are submitted to the Trade Registry.

The present Order is applicable starting with the fiscal obligations for year 2010.

**Attention!** Although the present Order refers only to taxpayers which were subject to minimum tax, there is feedback from the tax authorities according to which they consider that two returns are required for all taxpayers.

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