

April 2024

Main fiscal and parafiscal obligations to be fulfilled during this month, until the following dates:

DAY	TAX	ENTITIES COVERED	TAX OBLIGATION	MODELS AND FORMS
5	VAT	Taxpayers	Communication of invoices issued in March 2024	n/a
10	PIT / CIT / Social Security	Taxpayers / Contributing entities	Filing of the monthly income statement by entities that are liable to pay employment income, regarding March 2024	Monthly statement of remuneration
22	VAT	Taxpayers falling under the monthly regime	Filing of the periodical return regarding the operations that took place in February 2024. The payment of the assessed tax (when applicable) must be made by the 26 th of the present month	Periodical Return
22	VAT	Taxpayers falling under the monthly regime	Filing of March 2024 recapitulative statement ¹	Recapitulative statement: Intra-Community supplies of goods and services
22	VAT	Taxpayers falling under the quarterly regime	Filing of the 1 st quarter 2024 recapitulative statement	Recapitulative statement: Intra-Community supplies of goods and services
22	PIT / CIT	Income debtor entities subject to withholding tax	Payment of withholding taxes (corporate and personal income tax), regarding March 2024	PIT / CIT withholding tax
22	Stamp Tax	Taxpayers	Submission of the monthly stamp tax statement by the respective taxpayers, referring to March 2024, and payment of the tax assessed	Monthly Stamp Tax Statement
22	Social Security	Contributing entities	Payment of contributions regarding March 2024	n/a
30	Social Security	Self-employed subject to compliance with the obligation	Sending the quarterly statement regarding the 1 st quarter of 2024	Quarterly Social Security Statement
30	VAT	Taxpayers falling under the "Import One Stop Shop" (IOSS) Regime	Filing of the March 2024 periodical return and the payment of the assessed tax	Periodical Return (Mini One Stop Shop)
30	VAT	Taxpayers falling under the Mini One Stop Shop regime	Filing of the 1 st quarter periodical return and the payment of the assessed tax	Periodical Return (Mini One Stop Shop)

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30	PIT / CIT	Income debtors to non-residents subject to PIT / CIT	Filing of the statement with the income paid or placed at the disposal of non-resident entities in February 2024	Form 30
30	VAT	Taxpayers who paid VAT in another European Member State or Third Country	Filing in, by electronic data transmission, of the VAT refund application ²	Electronic form (European Member State) Paper support (Third Country)
30	Annual Vehicle Tax	Taxpayers	Annual Vehicle Tax payment for vehicles of the month in which license plate was issued	n/a

- 1) Within the normal monthly regime or within the normal quarterly regime when the amount of intra-Community transfers of goods has exceeded EUR 50,000 in the current quarter or in any of the previous four quarters.
- 2) When the amount to be repaid is more than 400 EUR and for a period of three consecutive months or, if less, provided that it ends on 31 December of the immediately preceding calendar year and the value is not less than 50 EUR.

The consultation of this tax calendar does not dispense the consultation of the tax legislation or the resort to specialized support for this purpose. We will be at your disposal for any clarification and support you deem necessary.