Romania compliance calendar 2027 for subsidiaries of multinational groups

By Dr. Bogdan Năstase · Law as in force on 21 November 2026 · Full article: www.piroi.com/post/romania-compliance-calendar-2027-subsidiaries

In short. A Romanian subsidiary that pays profit tax and files monthly has returns due on the 25th (D112, D300, D390, and D100 when a tax falls due), the 30th (D394; for January, 28 or 29 February) and the last day of the month (D406 SAF-T), its 2026 accounts by 31 May 2027 and the profit tax return by 25 June 2027. Tax deadlines on non-working days move to the next working day; tax returns and payments of 25 December move to 21 December, a Tuesday in 2027.

25th · 30th · last day

D100, D112, D300, D390 · D394 · D406 SAF-T (Fiscal Code, art. 147, 323, 325; ANAF Orders 3769/2015, 1783/2021)

Mon 31 May 2027

2026 financial statements and D406 Assets (Law 82/1991, art. 36(1)(a))

Fri 25 Jun 2027

D101 and final profit tax payment for 2026 (Fiscal Code, art. 42(1))

Tue 21 Dec 2027

items due on 25 December (Fiscal Procedure Code, art. 155(2))

MONTH BY MONTH (BOLD: MOVED DATE; MONTHLY VAT AND SAF-T, CALENDAR YEAR)

Month	Period reported	25th: D100, D112, D300, D390, where they apply	D394	D406 SAF-T
January 2027	December 2026	Mon 25 Jan 2027	**Mon 1 Feb 2027**	**Mon 1 Feb 2027**
February 2027	January 2027	Thu 25 Feb 2027	**Mon 1 Mar 2027**	**Mon 1 Mar 2027**
March 2027	February 2027	Thu 25 Mar 2027	Tue 30 Mar 2027	Wed 31 Mar 2027
April 2027	March 2027	**Mon 26 Apr 2027**	**Tue 4 May 2027**	**Tue 4 May 2027**
May 2027	April 2027	Tue 25 May 2027	**Mon 31 May 2027**	Mon 31 May 2027
June 2027	May 2027	Fri 25 Jun 2027	Wed 30 Jun 2027	Wed 30 Jun 2027
July 2027	June 2027	**Mon 26 Jul 2027**	Fri 30 Jul 2027	**Mon 2 Aug 2027**
August 2027	July 2027	Wed 25 Aug 2027	Mon 30 Aug 2027	Tue 31 Aug 2027
September 2027	August 2027	**Mon 27 Sep 2027**	Thu 30 Sep 2027	Thu 30 Sep 2027
October 2027	September 2027	Mon 25 Oct 2027	**Mon 1 Nov 2027**	**Mon 1 Nov 2027**
November 2027	October 2027	Thu 25 Nov 2027	**Thu 2 Dec 2027**	**Thu 2 Dec 2027**
December 2027	November 2027	**Tue 21 Dec 2027** (25 December rule)	Thu 30 Dec 2027	Fri 31 Dec 2027

ANNUAL AND ONE-OFF DATES

Date	Obligation	Basis
Mon 25 Jan	Tax on dividends whose distribution was approved in 2026 and that were unpaid by 31 December 2026, to non-residents and to Romanian companies, where the tax is due (D100); quarterly VAT filers' declaration of turnover; for mixed-regime taxable persons, the provisional VAT pro rata for 2027 and the annual pro rata adjustment in the December 2026 VAT return	*Fiscal Code, art. 43(3), 224(5), 300(9), (14), 322(6)*
Mon 1 Feb	Option to change between the quarterly and annual profit tax systems (rule date 31 January)	*Fiscal Code, art. 41(3)*
Mon 1 Mar	D205 (tax withheld at source from resident individuals, except on the incomes declared in D112, such as salaries) and D207 (tax withheld from non-residents) for 2026 (rule date: last day of February); statement of no activity, for entities that have not traded since incorporation (60 days after the year end); form 402, where the company paid salaries or directors' fees to residents of other EU Member States in 2026	*Fiscal Code, art. 132(2), 231(1); Law 82/1991, art. 36(2); ANAF Order 2727/2015, art. 3, issued under Fiscal Procedure Code, art. 291(1)*
Wed 31 Mar	Pillar 2: information return or notification of the entity that files it, and top-up tax, for financial year 2025, 15 months after the year end, for groups whose transition year was 2024	*Law 431/2023, art. 48(4), (7) to (9)*
Mon 26 Apr	Profit tax for quarter 1 (quarterly system) or quarter 1 advance payment (annual system)	*Fiscal Code, art. 41(1), (10[1])*
Tue 4 May	Annual excise statement for 2026, excise payers only (rule date 30 April)	*Fiscal Code, art. 346(4)*
Mon 31 May	Annual financial statements for 2026 (companies; branches of companies resident outside the EEA); SAF-T Assets section (D406 Assets) on the same date	*Law 82/1991, art. 36(1)(a); ANAF Order 1783/2021, annex 4*
Fri 25 Jun	Profit tax return D101 and final payment for 2026; informative return on the beneficiaries of sponsorship, where the company recorded such expenses; form 177, where the company redirects part of its profit tax to sponsorship; annual transfer pricing file of large taxpayers prepared; CbCR notification 405 for a 2027 calendar reporting year	*Fiscal Code, art. 42(1), (3), (4); ANAF Order 3562/2024, point 1; ANAF Order 828/2026, art. 2(2); Fiscal Procedure Code, annex 3, section II, point 8*
Wed 30 Jun	Pillar 2: where several Romanian entities of the group opt for one designated entity, the notification for 2026 (6 months; 12 months, by 31 December 2027, where 2026 is the first year of application); information return or notification, and top-up tax, for 2025 for groups whose transition year is 2025 (18 months)	*Law 431/2023, art. 48(10), 55, as amended by OG 21/2025*
Mon 26 Jul	Profit tax or advance payment for quarter 2	*Fiscal Code, art. 41(1), (8)*
Fri 6 Aug	Large taxpayers file the 2026 transfer pricing file through the Virtual Private Space (30 working days after 25 June)	*ANAF Order 828/2026, art. 2(5)*
Thu 30 Sep	Where the company paid VAT in another EU Member State in 2026: refund claim (form 318), sent electronically through ANAF	*Fiscal Code, art. 302(2); methodological norms, title VII, point 73(11); ANAF Order 2810/2016, annex 1, point 2.2*
Mon 25 Oct	Profit tax or advance payment for quarter 3	*Fiscal Code, art. 41(1), (8)*
Tue 21 Dec	Quarter 4 advance payment (annual system) and the November returns due on 25 December	*Fiscal Code, art. 41(8); Fiscal Procedure Code, art. 155(2)*
By Fri 31 Dec	General inventory of assets, liabilities and equity, at least once in the financial year (an accounting duty, not a filing)	*Law 82/1991, art. 7(1)*
Fri 31 Dec	CbCR for a group reporting year ended 31 December 2026, where a Romanian entity is the reporting entity (12 months)	*Fiscal Procedure Code, art. 291[3](1)*

Moves: next working day under the Civil Procedure Code, art. 181(2), and the Fiscal Procedure Code, art. 75. Also monthly, above the threshold: Intrastat within 15 calendar days after the month (Law 422/2006, art. 6; INS Order 1623/2022). Long-term financing from non-residents: notify BNR within 30 calendar days (BNR Regulation 4/2021, art. 83). Not yet published on 21 November 2026: ANAF calendar 2027, Intrastat thresholds 2027. Information only, not advice on a specific case. Drafted with AI assistance; references checked against the primary sources as published on 21 November 2026.

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