

## CALENDAR OF OBLIGATIONS

OBLIGATION	DATE	SECTOR	COMMENTS
<b>MONTHLY - TAXATION</b>			
VAT declaration and payment if there is obligation	last working day of month	all companies with double entry records	declaration of previous month
Withholding of payroll and third party taxes	last working day of month	all companies having withholding taxes	declaration of second previous month
<b>MONTHLY - SOCIAL INSURANCE</b>			
Declaration of personnel social insurance and payment	last working day of month	all companies having personnel	declaration of previous month
<b>QUARTERLY - TAXATION</b>			
VAT declaration and payment if there is obligation	month after quarter	all companies with single entry records	declaration of previous quarter
<b>ANNUAL - TAXATION</b>			
Annual financial elements of activity	last working day of January	shipping and brokerage companies	declaration of previous year
Confirmation of personnel's remuneration and fees to freelancers	last working day of March	all companies and freelancers	declaration of previous year
Statements of customers and suppliers	last working day of March	all companies and freelancers	declaration of previous year's invoices
Deviations in the statements of customers and suppliers	middle of April	all companies and freelancers	declaration of previous year's invoices
Annual income tax declaration	last working day of June	all companies and individuals	declaration of previous year
<b>ANNUAL - LABOUR</b>			
Submission of annual leave	last working day of February	all employers	declaration of previous year
Cummulative statement of personnel	middle of October	all employers	declaration upto the middle of October
<b>CASE BY CASE - LABOUR</b>			
Recruitment of personnel	before appointment	all employers	Sent electronically, hard copy duly signed
Dismissal of personnel	within 3 days from dismissal	all employers	Sent electronically,PDF attached duly signed