



## Tax Flash Order no. 2.603/2010

**Order no. 2.603/2010 regarding the organization of the administration activity of the non-resident tax payers without a permanent establishment in Romania**

The present Order regulates the administration competence of the non-resident tax payers obtaining certain types of incomes in Romania, thus becoming income tax or corporate tax payers.

Moreover, in case of non-resident individuals not having a permanent establishment on the Romanian territory, having the obligation to submit income tax returns in Romania, the competency of administration relies on the tax authority in the area where the tax representative or tax curator has the corporate seat, for the following categories of revenues:

- Intellectual property rights incomes.
- Revenues from lease, by carrying on more than 5 rent contracts, at the end of the year.
- Investment revenues, representing gains/losses from the transfer of shares, others than social parts and securities in the case of closed companies.

In case of income tax on revenues earned from transferring of social parts, withhold by the non-resident individual or legal entity purchaser not having a permanent establishment on the Romanian territory, the administration competency of the retained tax, falls under the tax authority obligation in the area where the company's who's shares are transacted has the regular seat. Same provisions are applicable in the case of the corporate tax due by the legal persons, obtaining revenues from the selling/purchase action of the social parts owned in a Romanian company.

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