



Tax Flash GEO 724/2011

Order no. 724/2011 regarding the approval of model and content of several statements foreseen by art. 118 and 120 from Law 571/2003 regarding the Tax Code.

Order no. 724/2011 approves the new model and content of several statements foreseen by article 118 and 120 from Law 571/2003 regarding the Tax Code, used for establishing the tax residency and avoiding the double taxation as provided by Double Tax Treaties.

The approved and modified returns are as follows:

- a) Request for the Tax Residency Certificate in order to apply the Double Tax Treaty for the avoidance of double taxation for Romanian legal entities and the model of the said Tax Residency Certificate.
- b) Request for the Tax Residency Certificate in order to apply the Double Tax Treaty for the avoidance of double taxation for Romanian individuals and the model of the said Tax residency Certificate.
- c) Request for the Tax Residency Certificate in order to apply the Double Tax Treaty for the avoidance of double taxation for Romanian individuals carrying on independent activities and the model of the said Tax Residency Certificate.
- d) Request for the Clear from Debts certificate attesting the tax paid in Romania by foreign legal entities and the model of the said Clear from Debts certificate;
- e) Request for the Clear from Debts certificate attesting the tax paid in Romania by non-resident individuals and the model of the said Tax Attestation Certificate.
- f) Request for the certificate attesting the activity carried on in Romania by the permanent establishment of a foreign legal entity and the said Ascertaining Certificate.
- g) Statement for tax exemption of the Romanian Paid interest and royalties by a Romanian resident company or a Romanian permanent establishment toward an affiliated entity or permanent establishment, resident of an EU member state or European Free Trade Association Member State.
- h) Statement for tax exemption of the Romanian paid dividends by a Romanian resident company or a Romanian permanent establishment toward an affiliated entity or permanent establishment, resident of an EU member state or European Free Trade Association Member State.

The mentioned statement shall be drafted in Romanian and English and submitted in hard copy or online, by using the following links www.mfinante.ro or www.anaf.mfinante.ro.

No. 3 / 2011

February 23rd, 2011

Our areas of practice:

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