

TAX FLASH
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New rules on fiscal registration and payment of social contributions by non-residents – Government Emergency Ordinance no. 76/2007

Taxpayers subject to this Emergency Ordinance no. 76/2007 are non-resident taxpayers without headquarters or domicile in Romania and required to pay social security contributions for their employees falling under the Romanian social security jurisdiction (as established by EU regulations).

Main aspects regulated by Emergency Ordinance no. 76/2007 relates to:

- 1) Registration of non-resident taxpayer in Romania for tax purposes;
- 2) Reporting requirements of taxpayers submitting a form 100 to the tax authority and special form regarding nominal evidence of eligible employees to the competent social security institution;
- 3) Mechanics of payment of social contributions.