



**TAX FLASH**

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**New procedure regarding the settlement of the contracts concluded between Romanian legal entities and non-resident legal or individual persons regulated by Order no. 1415 issued by the President of the National Agency for Fiscal Administration**

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According to art. 21 from the Methodological Norms of the Tax Code, the contracts concluded between Romanian legal entities and non-resident legal or individual persons were subjected to registration directly to the Fiscal Administration.

Since 17th of October 2007, a new procedure of settlement is being implemented (regulated by Order no.1415). The Romanian legal entities that have concluded agreements or contracts with non-residents have the obligation to submit a declaration called "Declaration for registration of initial/additional contracts concluded with non-residents" within 15 days from signing of such contract.

Also, this type of declaration will be submitted for additional acts to the initial contract, in terms of 15 days from producing of the mutation.

The declaration above mentioned is comprised in Annex 1 of Order no. 1415/2007.

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