

Order No 6.508 of 10 October 2024
for approval of the template and content of the form (709) "Application for registration for
payment service providers not resident for tax purposes in Romania and subject to the obligation
provided for in Article 321 ^ 2 (2) of Law No 227/2015 on the Fiscal Code'

ISSUER: NATIONAL TAX ADMINISTRATION AGENCY

Pursuant to Article 11 (3) of Government Decision No 520/2013 on the organization and functioning of the National Agency for Fiscal Administration, as amended, having regard to the provisions of Article 321 ^ 2 (2) and (7) (b) of Law No 227/2015 on the Fiscal Code, as amended, Article 4 (1) of Government Emergency Order No 77/2017 establishing the National Centre for Financial Information, as amended, and Article 342 (5) of Law No 207/2015 on the Code of Fiscal Procedure, as amended, and the assent of the Ministry of Finance communicated by Letter No 742.875 of 1.10.2024,

The President of the National Agency for Fiscal Administration hereby issues this Order:

Article 1

Model *) and the content of form (709) 'Application for registration for payment service providers who are not resident for tax purposes in Romania and to whom the obligation laid down in Article 321 ^ 2 (2) of Law No 227/2015 on the Fiscal Code applies', the instructions for completion, the editing characteristics, the method of dissemination, use and retention, set out in the Annex that forms an integral part of this Order, are hereby approved.

*) The model of the form is reproduced in facsimil.

Article 2

The General Directorate for Fiscal Fraud and the Information Management Unit shall comply with the provisions of this Order, with the specialized technical support of the National Centre for Financial Information.

Article 3

This Order shall be published in the Official Gazette of Romania, Part I.

The President of the National Tax Administration Agency,

Nicoleta-Mioara Cîrciumaru

Bucharest, 10 October 2024.

No 6.508.

Position/Capacity										
Signature										
Date										

Instructions for filling in and using form 709 ‘Application for registration for payment service providers not resident for tax purposes in Romania and subject to the obligation laid down in Article 321 ^ 2 (2) of Law No 227/2015 on the Fiscal Code’

1. Form 709 shall be used by payment service providers to whom the obligation laid down in Article 321 ^ 2 (2) of Law No 227/2015 on the Fiscal Code applies, as subsequently amended and supplemented, hereinafter referred to as the Fiscal Code, who are not resident for tax purposes on Romanian territory, for the purposes of registration with a view to making available the records referred to in Article 321 ^ 2 (7) (b) of the Fiscal Code.

2. After submitting form 709, the National Agency for Fiscal Administration shall assign to the payment service provider to whom the obligation laid down in Article 321 ^ 2 (2) of the Fiscal Code applies and who is not resident for tax purposes in Romania a record number, used only for the purpose of fulfilling the obligation to make available the records referred to in Article 321 ^ 2 (7) (b) of the Fiscal Code. The record number does not constitute a tax identification number within the meaning of Title IV ‘Tax registration’ of Law No 207/2015 on the Code of Fiscal Procedure, as amended.

3. The National Agency for Fiscal Administration shall communicate to the payment service provider to whom the obligation laid down in Article 321 ^ 2 (2) of the Fiscal Code applies and who is not resident for tax purposes on Romanian territory the number of records at the email address indicated in Form 709.

4. Form 709 shall be completed and submitted exclusively by electronic means of distance transmission, in accordance with the law, within a maximum of 15 days from the end of the first quarter for which the obligation to make available the records referred to in Article 321 ^ 2 (7) (b) of the Fiscal Code occurs.

5. The payment service provider to which the obligation laid down in Article 321 ^ 2 (2) of the Fiscal Code applies and who is not resident for tax purposes in Romania shall inform the National Tax Administration Agency that it no longer provides payment services for which the obligation laid down in Article 321 ^ 2 (2) of the Fiscal Code applies by submitting Form 709, marked ‘X’ Section I.2 waiving.

Completing the application

I. Type of application

Mark “X” as 1 or 2 as appropriate.

The application for registration shall be completed at the time of the first registration.

The waiver request shall be completed when the registration is waived.

ATTENTION!

The registration is valid for all reports that will take place after the initial completion and submission of the form 709.

II. Payment service provider identification

The row 1. Name (of country of origin)

Complete the name of the payment service provider in the home country.

The row 2. Legal form (of home country)

Complete with the legal form of the home payment service provider.

The row 3. Category of payment service provider

Mark 'X' (a), (b), (c) or (d), as appropriate.

The row 4. Address details of the registered office in the country of origin

Fill in with the address of the registered office in the country of origin of the payment service provider.

The row 5. Tax Identification Number of the country of origin

Fill in the tax identification number of the country of origin of the payment service provider.

The row 6. The registration number of the Notification sent to the National Bank of Romania by the competent authority of the member state of origin, regarding the intention to provide services in Romania

Enter the number of the notification sent by the competent authority of the Member State of origin of the intention to operate on the territory of Romania.

The row 7. Date of the registration number of the Notification sent to the National Bank of Romania by the competent authority of the member state of origin, regarding the intention to provide services in Romania

The date on which the notification sent by the competent authority of the Member State of origin of the intention to operate in Romania has been submitted with Arabic numerals in daily/month/year format.

The row 8. I confirm that payment services for which the obligation laid down in Article 321 ^ 2 (2) of the Fiscal Code has been provided are marked as 'X' and attest that the payment service provider to which the obligation laid down in Article 321 ^ 2 (2) of the Fiscal Code applies and who is not resident for tax purposes in Romania provides payment services in Romania for which the obligation laid down in Article 321 ^ 2 (2) of the Fiscal Code applies. Row 9. I confirm that I wish to relinquish registration. Mark "X" and certify that the payment service provider to which the obligation laid down in Article 321 ^ 2 (2) of the Fiscal Code applies and who is not resident for tax purposes in Romania wishes to waive registration.

III. Representation by

Be marked with 'X' depending on the taxpayer's representation in relation to the tax body, by proxy/legal representative, and enter the number and date of registration with the tax authority, by the authorized agent, of the instrument of attorney, in the original or in a certified copy, or the number and date of the document attesting to the status of legal representative, as the case may be.

Identification data

Complete with the identification data of the authorized representative/legal representative, as appropriate.

FEATURES

Form 709 'Application for registration for service provider payment not resident for tax purposes in Romania and subject to the obligation laid down in Article 321 ^ 2 (2) of Law No 227/2015 on the Fiscal Code'

1. Title of the form: 'Application for registration for payment service providers not resident for tax purposes in Romania and subject to the obligation laid down in Article 321 ^ 2 (2) of Law No 227/2015 on the Fiscal Code'

2. Editing characteristics: It equipment is used to fill in and edit.

3. Shall be used for registration purposes in order to make available the records referred to in Article 321 ^ 2 (7) (b) of the Fiscal Code by payment service providers to which the obligation laid down in Article 321 ^ 2 (2) of the Fiscal Code applies and who are not resident for tax purposes in Romania.

4. Shall be drawn up by payment service providers to whom the obligation laid down in Article 321 ^ 2 (2) of the Fiscal Code applies and who are not resident for tax purposes in Romania or by their authorized representative/legal representative, as the case may be.

5. Circulate electronically to the competent tax body.
6. It shall be archived electronically in the centralized electronic archive. The deadline for filing shall be laid down in internal electronic archiving rules drawn up by the National Agency for Fiscal Administration.