

Ministry of Public Finances
National Agency for Fiscal Administration
Directorate of Fiscal Verifications
Registration no.
Date

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Recipient
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The resident natural persons provided at art. 40 paragraph (1) letters a) and b) from Law no. 571/2003 concerning the Fiscal code, with subsequent amendments and completions and the persons that fulfil the conditions provided at art. 40 paragraph (2), except the natural persons mentioned at art. 40 paragraph (3) from the same legal have the obligation to declare the income obtained abroad¹ taxable in Romania.

If during the fiscal year 2013 you obtained such income and fulfilled the above-mentioned legal conditions, we communicate that you exceeded the deadline for submitting the statement related to the income obtained abroad (form 201), respectively the date of May 26th 2014.

We recommend you to submit² as a matter of urgency the statement related to the income obtained abroad to the fiscal body in the territorial jurisdiction of which you have the fiscal domicile.

The failure to submit the statement within legal time is sanctioned with the contraventional fine provided at art. 219 paragraph (3) from the Government Decision no. 92/2003 concerning the Fiscal procedure code, republished, with subsequent amendments and completions and interest and delay penalties will be calculated for the tax unpaid within the term provided by the law, according to the art. 119, art. 120¹ and art. 121 from the same legal act. Also, we inform you that hiding the good or the taxable source is an offence of fiscal evasion and is punished with imprisonment from 2 to 8 years and the prohibition of rights, according to the art. 9 paragraph (1) letter a from the Law no. 241/2005 on fiscal evasion.

We inform you that starting with 2012 additional compliance control and verification measures will be taken in order to identify the taxable income from abroad which the natural persons did not fulfil the obligation to declare according to the law.

If:

- you submitted this form, please send us a copy of it and if you sent the form by mail, the copy of its acknowledgement of receipt by the fiscal body;

¹ E.g.: income from liberal professions, income from commercial activities, income from capitalizing the intellectual property rights, income from rental and leasing activities, income from agricultural activities, income as dividends, income as interest, income from premiums, income from gambling, income from the transfer of real estate from the personal patrimony, gains from the transfer of securities, income as gains from fixed-term foreign currency sale-purchase operations, based on a contract and other similar operations, other income from investment, income from pensions, as well as other taxable income according to the Title III from Law no. 571/2003 concerning the Fiscal code, with subsequent amendments and completions.

² Submission methods: 1. Directly to the register office of the fiscal body in the territorial jurisdiction of which you have the fiscal domicile; 2. At the post office, through letter with acknowledgement of receipt.

- you do not have this obligation, please declare this in writing, presenting arguments considered necessary;
- you do not respond to the notification herein, you will be classified in the category of high fiscal risk, which will lead to a priority verification of all income obtained, according to the legal provisions in force.

For additional information you can contact the personnel of the Service for data analysis and development of compliance programs within the Directorate of Fiscal Verifications of the National Agency for Fiscal Administration, daily, from Monday to Thursday, between 9.00 a.m. – 16.30 p.m. and Friday between 9.00 a.m. – 14.00 p.m. at the telephone number +40213191476, 501 interior.

With special consideration,

Eugen Şerban
Manager