

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

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Recipient
Name, first name
Address

We hereby inform you that if during the fiscal year 2012 you obtained income abroad¹, you have the obligation to submit the statement related to the income obtained abroad (form 201) until May 27th 2013 to the fiscal body in which territorial jurisdiction you have the fiscal domicile², according to the provisions of art. 90 from the Law no. 571/2003 concerning the Fiscal code, with subsequent amendments and completions.

The statement is filled in and submitted by the resident natural persons that fulfill the conditions provided at art. 40 paragraph (1) letter a) and b) from Law no. 571/2003 related to the Fiscal code, with subsequent amendments and completions, for the fiscal year and the natural persons that fulfill the conditions provided at art. 40 paragraph (2), except the natural persons mentioned at art. 40 paragraph (3) from the same legal.

The statement can be printed by accessing the internet page www.anaf.ro, section of support for taxpayers – “All forms, with explanations” or can be made available free of charge to you by the fiscal units.

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 fulfill the obligation to declare according to the law.

As a consequence, please make sure that you took the measures necessary to avoid the accumulation of additional amounts as penalties and interest or even other sanctions provided by law, in case of knowingly ignoring the obligation to declare the obtained income.

We inform you that 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.

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.

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

With special consideration,

Eugen Şerban
Manager