

 <p>ANAF Agenția Națională de Administrare Fiscală</p>	TAXPAYER REGISTRATION/AMENDMENTS /DEREGISTRATION FORM FOR NON-RESIDENT TAXPAYERS WITH NO PERMANENT ESTABLISHMENT IN ROMANIA	<h1>015</h1> <p>Personal data operator registration no. 759</p>
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I. TYPE OF FORM	
1. REGISTRATION FOR TAX PURPOSES	
2. AMENDMENTS	
3. DEREGISTRATION	

II. IDENTIFICATION DATA OF THE TAXPAYER	
1. TAX IDENTIFICATION NUMBER	
2. NAME	
3. LEGAL STATUS	4. DATE OF ESTABLISHMENT

III. DATA CONCERNING THE ADDRESS OF LEGAL OFFICE FROM THE COUNTRY OF RESIDENCE			
Country of residence		Post code	
Full address			
Phone		Fax	
		E-mail	

IV. DATA ON THE ADDRESS IN ROMANIA WHERE RECORDS AND DOCUMENTS CAN BE EXAMINED							
County		Location		District			
Street		Number		Building		Entrance	
Floor		Apt.		Post code			
Phone		Fax		E-mail			

V. DATA CONCERNING THE ADDRESS IN ROMANIA FOR MAILING PURPOSES (OPTIONAL)							
County		Location		District			
Street		Number		Building		Entrance	
Floor		Apt.		Post code			
Phone		Fax		E-mail			

VI. DATA CONCERNING THE REPRESENTATIVE							
Authorized Representative		Legal Representative		Income payer			
Document no.		Doc. date (dd/mm/yyyy)					
Identification data							
1. NAME / SURNAME, NAME							
2. FISCAL DOMICILE							
County		Location		District			
Street		No.		Building		Ent.	
Fl.		Apt.		Post code		Phone	
Fax				E-mail			
3. TAX IDENTIFICATION NUMBER							

VII. OTHER DATA ON THE TAXPAYER							
1. Name of the Romanian banking institution							
2. IBAN code of account							
3. I am registered in a different EU member state				4. I am NOT registered in a different EU member state			
5. Country				6. Tax identification number			
7. Agency				8. Other subunit			

6. Health insurance contributions												
6.1 Owed by the employer												
6.1.1. Registration		Starting on			/			/				
6.1.2. De-registration		Starting on			/			/				
6.2 Owed by the employee												
6.2.1. Registration		Starting on			/			/				
6.2.2. De-registration		Starting on			/			/				
7. Unemployment insurance contributions												
7.1 Owed by the employer												
7.1.1. Registration		Starting on			/			/				
7.1.2. De-registration		Starting on			/			/				
7.2 Owed by the employee												
7.2.1. Registration		Starting on			/			/				
7.2.2. De-registration		Starting on			/			/				
8. Insurance contributions relating to occupational injuries and diseases (owed by the employer)												
8.1. Registration		Starting on			/			/				
8.2. De-registration		Starting on			/			/				
9. Contributions to the Guarantee fund for payment of salary debts (owed by the employer)												
9.1. Registration		Starting on			/			/				
9.2. De-registration		Starting on			/			/				

IX. OTHER TYPES OF TAX OBLIGATIONS												
1. Taxes owed according to E.G.O. no. 77/2007 on the organization and operation of gambling activities, as subsequently amended and supplemented												
1.1. Registration		Starting on			/			/				
1.2. De-registration		Starting on			/			/				
2. Tax on representative offices operating in Romania												
2.1. Registration		Starting on			/			/				
2.2. De-registration		Starting on			/			/				
3. Other:												
3.1. Registration		Starting on			/			/				
3.2. De-registration		Starting on			/			/				

X. DATA ON THE STATUS OF THE TAXPAYER												
De-registration		Starting on (dd/mm/yyyy)			/			/				

<i>Under the sanctions applied to false statements in public documents, I hereby declare that the data provided in this form is accurate and complete.</i>												
Surname, name of the person filling out the return												
Position/Capacity												
Signature		Date			/			/				

To be filled out by the tax authority staff												
Name of tax authority												
Registration number		Date (dd/mm/yyyy)				/			/			
Surname and name of verifier												
ID number of verifier												

INSTRUCTIONS
on filling out form (015) "Taxpayer registration/Amendements/Deregistration form for non-resident taxpayers with no permanent establishment in Romania"

Submitting the return

The Taxpayer registration/Amendements/Deregistration form for non-resident taxpayers with no permanent establishment in Romania, hereinafter referred to as the return, shall be filled out and submitted, within the deadlines provided in special laws, by non-resident taxpayers, other than natural persons, with no permanent establishment in Romania, having tax obligations according to special laws.

The return shall also be filled out and submitted by non-resident taxpayers residing in the Community, which are directly registered for VAT purposes, under the provisions of art. 316 par. (4) or (6) of the Tax code.

The taxpayer registration shall be filled out upon the initial tax registration, the amendments form shall be filled out whenever there are changes in the previously declared data, while the deregistration form shall be filled out upon removal of the tax registration.

The return shall be submitted directly (legal representative), by the authorized representative or by the income payer, to the registry of the competent tax authority, or by post, as registered mail, within the deadlines provided by the applicable laws, using capitalized letters, in a readable and accurate manner, to specify all the data required by the form.

The competent tax authority is:

1. The fiscal administration agency for non-resident taxpayers within the Regional directorate general of public finances Bucharest, for the following categories of non-resident taxpayers with no permanent establishment on the territory of Romania:

a) taxable persons not residing in Romania which, according to Title VII "Value added tax" of Law no. 227/2015 on the Tax code, as subsequently amended and supplemented, are entitled to be registered directly in Romania,

b) non-resident taxpayers having no permanent establishment on the territory of Romania and which, according to Community regulations, are liable to pay contributions in Romania to the state social insurance budget, including for occupational injuries and diseases, to the unemployment insurance budget, to the budget of the Unique national health insurance fund, hereinafter referred to as social contributions, for their employees who are subject to social security laws in Romania and entitled, according to the law, to be registered directly in Romania,

c) non-resident legal entity taxpayers organizing and undertaking gambling activities in Romania according to Emergency Government Ordinance no. 77/2009 on the organization and undertaking of gambling activities, approved with amendments and supplements by Law no. 246/2010, as subsequently amended and supplemented, for tax registration and, as appropriate, the forced execution of the taxes due,

d) diplomatic missions and consular officials accredited in Romania, as well as local offices of international bodies or local offices of foreign economic associations and organizations, which are headquartered in Bucharest, authorized according to the law to undertake their activity in Romania, both for taxes resulting from the applicable fiscal laws, as well as for the settlement of tax refund requests provided by the Tax code.

2. The county administration for public finances on the territory of which the consular posts accredited in Romania are located, as well as local offices of international bodies or local offices of foreign economic associations and organizations authorized in accordance with the law to undertake their activity in Romania.

3. The tax authority on the radius of which the action or deed subject to legal provisions relating to tax is ascertained, in the event that the taxpayer/payer is not a tax resident of Romania.

4. The tax authority on the territory of which the income payer's fiscal domicile is located or the tax authority on the territory of which the income payer's head offices are located in the event of large and mid-sized income payers, for taxpayers who exclusively achieve income subject to tax withholding regulations, and the retained tax is final or with an option for adjustment.

5. The tax authority on the territory of which the real estate property is located, in the event of foreign legal entities which are required to pay corporate income tax according to art. 38 of Law no. 227/2015 on the Tax code, as subsequently amended and supplemented, for the transfer of real estate properties located in Romania, including from rentals of properties or any rights relating to that real estate property.

6. The tax authority on the territory of which the company that is the subject of sales/transfers of shareholder equity, in the event of foreign legal entities that are required to pay corporate income tax according to art. 38 of Law no. 227/2015 on the Tax code, as subsequently amended and supplemented, for sales-transfers of shareholder equity in a Romanian legal entity.

7. The tax authority on the territory of which the exploitation is located, in the event of foreign legal entities that are required to pay corporate income tax according to art. 38 of Law no. 227/2015 on the Tax code, as subsequently amended and supplemented, for the exploitation of natural resources found in Romania, including the sale/transfer of any right relating to such natural resources.

Attention!

The return shall NOT be filled out by non-resident taxpayers other than natural persons, that are registered for VAT purposes by means of a tax representative for the ensemble of taxable operations in Romania, and neither by taxable persons having a permanent establishment in Romania.

The return shall be filled out in two copies, using capitalized letters, in a readable and accurate manner, to provide all the data required. A copy shall be kept by the taxpayer, the other copy will be submitted to the relevant tax authority.

Filling out the return

I. TYPE OF FORM

Point 1, 2 or 3 shall be marked with an "X", as applicable.

Attention! In the event of the amendments/deregistration form, this shall be filled out in all boxes with the data that is valid on the date of the return, regardless whether they have already been declared or not.

II. IDENTIFICATION DATA OF THE TAXPAYER

Row 1. Tax identification number

Shall not be filled out upon initial registration.

In the event of the amendments/deregistration form, this shall be used to specify the tax identification number granted to the taxpayer upon initial registration by the tax authority.

In the event of taxable persons registered for VAT purposes, the VAT number granted upon registration shall be specified. The first box shall be used to enter the RO prefix.

Row 2. Name

Shall be filled out with the name of the taxpayer in the country of residence.

Row 3. Legal status

Shall be filled out with the legal status of the taxpayer in the country of residence.

Row 4. Date of establishment (dd/mm/yyyy)

Shall be filled out with arabic numerals, in the day/month/year format, with the date on which the taxpayer was established in the country of residence.

III. DATA CONCERNING THE ADDRESS OF LEGAL OFFICE FROM THE COUNTRY OF RESIDENCE

Shall be filled out with data concerning the address of legal office from the taxpayer's country of residence.

IV. DATA ON THE ADDRESS IN ROMANIA WHERE RECORDS AND DOCUMENTS CAN BE EXAMINED

Shall be filled out with data concerning the address in Romania where records and documents that must be kept according to the provisions of Law no. 227/2015 on the Tax code, as subsequently amended and supplemented, can be examined.

V. DATA CONCERNING THE ADDRESS IN ROMANIA FOR MAILING PURPOSES (OPTIONAL)

Shall be filled out with data concerning the address in Romania where the taxpayer wishes to receive mail from the tax authority, in the event that this is different from the data concerning the address in Romania where records and documents provided in Chapter IV can be examined.

VI. DATA CONCERNING THE REPRESENTATIVE

The relevant box shall be marked with an "X", depending on the case in which, in relation to the tax authority, the taxpayer is represented by an authorized representative, legal representative or income payer.

The boxes "Document number" and "Document date (dd/mm/yyyy)" shall be used to specify the number and date used by the representative to register the representation document at the tax authority, in authentic form and under the conditions provided by the law. In the event that the return is submitted by the income payer, according to art. 82 par. (3) of Law no. 207/2015 on the Fiscal procedure code, as subsequently amended and supplemented, for non-resident taxpayers other than natural persons, which exclusively obtain income subject to tax withholding regulations, and the tax retained is final, such income payer will have to submit documents attesting its quality as income payer withholding tax at source for the relevant beneficiary of income.

Row 1. Name / Surname, Name

Shall be filled out with the name or surname and name of the authorized representative/legal representative/income payer.

Row 2. Fiscal domicile

Shall be filled out with the data concerning the address of the authorized representative/legal representative/income payer's fiscal domicile.

Row 3. Tax identification number

Shall be filled out with the tax identification number of the authorized representative/legal representative/income payer. In the event that the authorized representative/legal representative/income payer is registered for VAT purposes, the first box shall be marked with the RO prefix.

VII. OTHER DATA ON THE TAXPAYER

Row 1. Name of the Romanian banking institution

Shall be filled out with the name of the Romanian banking institution where the taxpayer has opened an account.

Row 2. IBAN code of the account

Shall be filled out with the IBAN code of the account open at the Romanian banking institution.

Row 3. I am registered in a different EU member state

Shall be marked with an "X" in case the statement is true, and Row 5 "Country" and Row 6 "Tax identification number" shall be filled out with the name of the country in which the taxable person is registered for tax purposes and the relevant tax identification number.

Row 4. I am NOT registered in a different EU member state

Shall be marked with an "X" in the event that the taxpayer is not registered in another EU member state.

Row 7. Agency

Shall be marked with an "X" if the taxpayer has an authorized office operating in Romania.

Row 8. Other subunits

Shall be marked with an "X" if the taxpayer has other subunits operating.

VIII. TYPES OF TAXES TO BE DECLARED ON A PERMANENT BASIS

Shall be filled out by taxpayers which have reporting obligations registered to their tax vector.

Row 1. Value added tax

Row 1.1. Shall be marked with an "X" in the event that the taxpayer, according to the applicable laws on VAT, is a taxable person that is not residing in Romania in accordance with art. 266 par. (2) of Law no. 227/2015 on the Tax code, as subsequently amended and supplemented, neither registered for VAT purposes in Romania according to art. 316 of the Tax code and which, according to art. 316 par (4) of the Tax code, is required to register for VAT purposes with the relevant tax authority, for operations undertaken in Romania that entitle to the deduction of tax, as well as for long distance sales performed from a member state in Romania, for which the place of delivery is in Romania according to art. 275 par. (2) and (3) of the Tax code, except for the case in which the person required to make the payment is the beneficiary, according to art. 307 par. (2)-(6) of the Tax code.

Row 1.2. Shall be marked with an "X" in the event that the taxpayer is a taxable person that is not residing in Romania, neither registered for VAT purposes in Romania according and which, according to art. 316 par (6) of the Tax code, is required to register for VAT purposes with the relevant tax authority, before performing an intra-community purchase of goods for which tax must be paid according to art. 308 of the Tax code or before the performance of an intra-community delivery of goods exempted from taxation.

If the registration for VAT purposes is requested in accordance with art. 316 par. (6) of the Tax code, the taxable person not residing in Romania must submit the contracts/orders or other documents based on which intra-community deliveries and/or purchases taking place in Romania are about to be made.

Row 1.3. Shall be filled out upon initial registration of the taxpayer, by specifying the turnover estimated to be earned by the taxpayer during the period left until the end of the calendar year, from operations that are taxable and/or exempted with entitlement for deduction.

Row 1.4. Shall only be filled out if, pursuant to establishing the turnover earned in the previous year, the tax period is amended.

Row 1.5. Tax period

The relevant box shall be marked with an "X", depending on the tax period valid on the date of requesting registration or pursuant to registration for VAT purposes.

In the event that the taxpayer uses the calendar half-year or year as a tax period, the number of the document by which the tax authority has approved the use of such tax period shall be specified.

Row 1.6.1. Shall be marked with an "X" in the event that deregistration is requested by the taxpayer which no longer performs deliveries of goods, service provisions, intra-community purchases or deliveries in Romania, for which tax is payable in Romania.

Row 1.6.2. Shall be marked with an "X" in the event that deregistration is requested by the taxpayer which no longer undertakes operations which allow for the deduction of the tax.

Row 1.6.3. Shall be marked with an "X" in the event that the threshold for distance sales is not exceeded in the second consecutive calendar year.

Row "Starting on (dd/mm/yyyy)" shall be filled out with the date on which annulment of VAT registration is requested.

For registration for VAT purposes, the taxable person not residing in Romania must submit contracts, orders or other documents to the tax authority, certifying that:

1. it is bound to perform taxable operations in Romania, for which there is a requirement to pay tax according to art. 307 par. (1) of the Tax code;

and/or

2. it is bound to undertake operations that are exempted with entitlement for deduction, except for transport services and services related to them, exempted under art. 294 par. (1) let. c)-f), h)-n), art. 295 par. (1) let. c) and art. 296 of the Tax code, for which registration is optional.

Documents shall be submitted in copy and in original, while those existing in a foreign language shall be accompanied by Romanian translations certified by authorized translators, according to the provisions of art. 8 par. (2)-(4) of Law no. 207 on the Fiscal procedure code, as subsequently amended and supplemented. The competent tax authority shall keep Romanian translations, as well as certified copies of the documents submitted in the registration file, while the original documents will be returned to the taxable person.

Row 2. Corporate income tax

Upon initial registration, an "X" shall be marked only by those taxpayers which, according to the law, are required to declare this tax.

Row 2.1. shall be marked with an "X" in the event of registration and the date on which registration is requested shall be specified.

Row 2.2. shall be marked with an "X" in the event that, pursuant to tax registration, the taxpayer requests deregistration for this tax and the date from which deregistration is requested shall be specified. This field can only be checked if an "X" was marked for the "Amendments" box.

Rows 2.3.1. - 2.3.3. shall be marked with an "X", as applicable, depending on the tax period valid on the date of requesting registration or pursuant to registration.

Row 3. Excise duties

Upon initial registration, an "X" shall be marked by those taxpayers which, according to the applicable laws, become payers of excise duties.

Row 3.1. shall be marked with an "X" in the event of registration and the date on which registration is requested shall be specified.

Row 3.2. shall be marked with an "X" in the event that, pursuant to tax registration, the taxpayer requests deregistration for this tax and the date from which deregistration is requested shall be specified. This field can only be checked if an "X" was marked for the "Amendments" box.

Row 4. Tax on income from salaries and assimilated

Shall be marked with an "X" only by taxpayers that are required to declare tax on income from salaries and assimilated.

Rows 4.1 and 4.2. shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

Row 5. Social contributions

Row 5.1 shall be marked with an "X" by taxpayers acting as employers or similar, which are required to declare this contribution, according to the provisions of the Tax code and of Law no. 263/2010 on the unitary public pensions system, as subsequently amended and supplemented.

Rows 5.1.1 and 5.1.2 shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

Row 5.2 shall be marked with an "X" by taxpayers acting as employers or similar, which are required to declare this contribution, according to the provisions of the Tax code and of Law no. 263/2010 on the unitary public pensions system, as subsequently amended and supplemented.

Rows 5.2.1 and 5.2.2 shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

Row 6. Health insurance contributions

Row 6.1 shall be marked with an "X" by taxpayers acting as employers or similar, which are required to declare this contribution, according to the provisions of the Tax code and of Law no. 95/2006 on the healthcare reform, as subsequently amended and supplemented.

Rows 6.1.1 and 6.1.2 shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

Row 6.2 shall be marked with an "X" by taxpayers acting as employers or similar, which are required to declare this contribution, according to the provisions of the Tax code and of Law no. 95/2006 on the healthcare reform, as subsequently amended and supplemented.

Rows 6.2.1 and 6.2.2 shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

Row 7. Unemployment insurance contributions

Row 7.1 shall be marked with an "X" by taxpayers acting as employers or similar, which are required to declare this contribution, according to the provisions of the Tax code and of Law no. 76/2002 on the unemployment insurance system and stimulation of employment, as subsequently amended and supplemented.

Rows 7.1.1 and 7.1.2 shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

Row 7.2 shall be marked with an "X" by taxpayers acting as employers or similar, which are required to declare this contribution, according to the provisions of the Tax code and of Law no. 76/2002 on the unemployment insurance system and stimulation of employment, as subsequently amended and supplemented.

Rows 7.2.1 and 7.2.2 shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

Row 8. Insurance contributions relating to occupational injuries and diseases (owed by the employer)

Shall be marked with an "X" by taxpayers acting as employers or similar, which are required to declare this contribution, according to the provisions of the Tax code and of Law no. 346/2002 on the insurance for occupational injuries and diseases, republished, as subsequently amended and supplemented.

Rows 8.1 and 8.2. shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

Row 9. Contributions to the Guarantee fund for payment of salary debts (owed by the employer)

Shall be marked with an "X" by taxpayers acting as employers or similar, which are required to declare this contribution, according to the provisions of the Tax code and of Law no. 200/2006 on the establishment and use of the Guarantee fund for payment of salary debts, as subsequently amended and supplemented.

Rows 9.1 and 9.2. shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

IX. OTHER TYPES OF TAX OBLIGATIONS

Row 1. Taxes owed according to E.G.O. no. 77/2007 on the organization and operation of gambling activities, as subsequently amended and supplemented

Shall be marked with an "X" only by non-resident legal entity taxpayers, without a permanent office in Romania and organizing and undertaking gambling activities in Romania according to Emergency Government Ordinance no. 77/2009 on the organization and undertaking of gambling activities, approved with amendments and supplements by Law no. 246/2010, as subsequently amended and supplemented.

Rows 1.1 and 1.2. shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

Row 2. Tax on representative offices operating in Romania

Shall be marked with an "X" by foreign legal entity taxpayers having a representative office operating in Romania, according to the law, and which are required to pay the tax on representative office according to the provisions of the Tax code.

Rows 2.1 and 2.2. shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

Row 3. Other

Shall be marked with an "X" if the tax registration is made for other types of tax obligations.

Rows 3.1 and 3.2. shall be marked with an "X", as applicable, depending on the type of change: registration or deregistration, pursuant to tax registration, if box 2 in point I was checked.

The date of registration or deregistration shall be established according to the relevant legal regulations.

DATA ON THE STATUS OF THE TAXPAYER

Shall be marked with an "X" and the date of tax de-registration shall be specified.

Attention! The deregistration form shall be accompanied by the supporting document for the cessation of the capacity subject to tax law, as well as by the tax registration certificate, in view of its annulment.