



**TAXPAYER REGISTRATION/
AMENDMENTS FORM FOR
NATURAL PERSONS WITHOUT A PERSONAL
IDENTIFICATION NUMBER**

030
Personal data operator
registration no. 759

I. TYPE OF FORM	
1. REGISTRATION FOR TAX PURPOSES	
2. AMENDMENTS	

II. IDENTIFICATION DATA OF THE TAXPAYER											
1. TAX IDENTIFICATION NUMBER											
1.1 VAT NUMBER											
2. SURNAME				NAME							
3. Mother's name											
4. Father's name											
5. Date of birth:		Day:		Month				Year			
6. Place of birth:											
7. Gender										M	F
8. CURRENT RESIDENCE											
County				Location							
Territorial-administrative unit										District	
Street				No.		Building		Ent.			
Fl.		Apt.		Address details							
Post code			Country			Phone					
Fax			E-mail								
9. ID				Series				Number			
Issued by:				Date of issue:							
10. Romanian natural person without residence in Romania											
Foreign natural person without residence in Romania											
Dependant person without Romanian citizenship											

III. REPRESENTED BY:											
Authorized representative				Tax representative				Income tax payer			
Tax curator		Power of attorney no.				Date					
Identification data											
NAME / SURNAME, NAME											
FISCAL DOMICILE											
County				Location				District			
Street				No.		Building		Ent.			
Fl.		Apt.		Post code		Phone					
Fax				E-mail							
TAX IDENTIFICATION NUMBER											

IV. DATA ON THE ACTIVITY UNDRETAKEN													
1. Intellectual property rights						2. Employer							
3. Other													
4. Date of first income						/		/					
5. Date of commencing the activity						/		/					
6. Date of becoming an employer						/		/					

2.5. Contributions relating to leaves and allowances (owed by the employer)												
2.5.1. Registration		Starting on			/			/				
2.5.2. De-registration		Starting on			/			/				
2.6. Unemployment insurance contributions												
2.6.1 Owed by the employer												
2.6.1.1. Registration		Starting on			/			/				
2.6.1.2. De-registration		Starting on			/			/				
2.6.2 Owed by the employee												
2.6.2.1. Registration		Starting on			/			/				
2.6.2.2. De-registration		Starting on			/			/				
2.7. Insurance contributions relating to occupational injuries and diseases (owed by the employer)												
2.7.1. Registration		Starting on			/			/				
2.7.2. De-registration		Starting on			/			/				
2.8. Contributions to the Guarantee fund for payment of salary debts (owed by the employer)												
2.8.1. Registration		Starting on			/			/				
2.8.2. De-registration		Starting on			/			/				

VI. OTHER TYPES OF TAX OBLIGATIONS												
1. Registration		Starting on			/			/				
2. De-registration		Starting on			/			/				

VII. DATA ON THE STATUS OF THE TAXPAYER												
Cessation of the activity		Starting with			/			/				

<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>												
Name of the person filling out the return												
Signature												
Date				/			/					

To be filled out by the tax authority staff												
Name of tax authority												
Registration number		Registration date				/			/			
Surname and name of verifier												
ID number												

INSTRUCTIONS
on filling out form (030) "Taxpayer registration/Amendments form
for natural persons without a personal identification number"

Submitting the statement

The Taxpayer registration/Amendments form for natural persons without a personal identification number, hereinafter referred to as the return, shall be filled out and submitted by natural persons not having a personal identification number, other than natural persons undertaking business activities independently or practicing liberal professions.

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

The return shall be submitted by the authorized representative/tax representative/income payer/tax guardian to the registry of the competent tax authority, or by post, as registered mail, within the deadlines provided by the applicable laws.

The competent tax authority is:

1. for 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, the Fiscal Administration for non-resident taxpayers.

2. for 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 security 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, the Fiscal administration for non-resident taxpayers;

3. for taxpayers registering for VAT purposes through a tax representative, the relevant tax authority for the administration of the taxable person acting as tax representative;

4. for taxpayers exclusively earning income subject to tax withholding regulations, and the withheld tax is final or with an option for adjustment, 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 office is located, in the event of large and mid-sized income payers;

5. for taxpayers which are required or opt to designate, according to the law, an authorized representative or for which a tax guardian is appointed, the tax authority on the territory of which the tax residence of the authorized representative of tax guardian is located, as applicable;

6. for taxpayers that are not required to designate an authorized representative, according to the law, which perform transactions through agents, investment management entities or self-managed investment entities, Romanian tax residents and obtaining income from the transfer of securities, and any other operations involving financial instruments, including derivative financial instruments, as well as from the transfer of financial gold, as defined by law, the tax authority under which the agent is registered.

7. for the taxpayer/payer not having tax residence in Romania, the territorial competence is that of the tax authority on the radius of which the action or deed subject to legal provisions relating to tax is ascertained.

In the event of requesting registration of a company with the Trade Register, according to the law, or, as applicable, upon transfers of equity shares or shares, respectively upon appointing new legal representatives or upon co-opting new associates or shareholders, pursuant to a share capital increase, this return shall be filled out and submitted to the offices of the relevant trade register for the tax registration of non-resident natural persons which, according to the articles of incorporation, are acting in the capacity of founding member, associate, shareholder or manager in the relevant company.

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

Attention! In the event of the amendments 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 that the amendments form is filled out by the authorized representative/tax representative/income payer/tax guardian, the tax identification number of the represented taxpayer shall be specified, respectively the tax identification number granted by the competent tax authority upon tax registration.

Row 1.1. VAT number

Shall only be filled out by natural persons that are registered for VAT purposes.

In the event that the amendments form is filled out by the authorized representative/tax representative/income payer/tax guardian, the VAT number of the represented taxpayer shall be specified.

Row 2 shall be filled out with the surname and name of the taxpayer.

Rows 3 and 4 shall be filled out with the surnames of the taxpayer's mother and father.

Row 5 shall be filled out with the taxpayer's date of birth.

Row 6 shall be filled out with the taxpayer's place of birth.

Row 7 shall be filled out with the taxpayer's gender.

Row 8 shall be filled out with the address of the taxpayer's fiscal domicile, respectively the address from abroad.

Attention! In the event that the return is filled out by the authorized representative/tax representative/income payer/tax guardian, the identification data of the represented taxpayer shall be specified.

Row 9. Shall be filled out with the type of ID, according to the passport, official identity card or any other document attesting the identity, as well as with the series, number, issuer and date on which the identity document was issued.

Row 10 shall be marked with an "X" depending on the status of the natural person performing registration.

III. REPRESENTED BY:

One of the boxes shall be marked with "X" in the event that, in relation to the tax authority, the taxpayer is represented by an authorized representative/tax representative/income payer/tax guardian, and the number and date on which the representation document was registered with the tax authority by the representative, in authentic form and as provided by the law, the number and date on which the decision of approval for the tax representative was registered, or the number and date of the court decision on the appointment of the tax guardian shall be specified, as applicable.

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 natural person taxpayers, which exclusively earn 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.

Identification data.

Shall be filled out with the identification data of the authorized representative/tax representative/income payer/tax guardian, as applicable.

IV. DATA ON THE ACTIVITY UNDERTAKEN

Row 1. Intellectual property rights

Shall be marked with an "X" by taxpayers obtaining income by capitalizing on intellectual property rights in any form (patents relating to inventions, drawings and models, samples, factory and trade marks, technical procedures, know-how, copyrights and rights associated to copyrights and other similar ones).

Row 2. Employer

Shall be marked with an "X" by taxpayers in the capacity of employer.

Row 3. Other

Shall be marked with an "X" by taxpayers obtaining income from undertaking different activities than those stated above and shall be filled out with data on the activity undertaken.

V. DATA ON THE 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 obtained in the previous year, the tax period is amended.

Row 1.5. Shall be marked with an "X", as applicable, 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 and the date from which the removal of VAT registration is requested shall be specified.

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 and the date from which the removal of VAT registration is requested shall be specified.

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 and the date from which the removal of VAT registration is requested shall be specified.

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

- 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

- 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 the Fiscal procedure code. 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. Tax on income from salaries and assimilated and social contributions

Row 2.1. Tax period

Row 2.1.1. shall be marked with an "X" by taxpayers meeting the conditions of art. 147 par. (4) of the Tax code.

Row 2.1.2. shall be marked with an "X" by taxpayers provided in art. 147 par. (8) of the Tax code, which opt to declare the tax on income from salaries and assimilated and social contributions on a monthly basis, according to the law.

Attention! Row 2.1.2 "Monthly by option" shall be marked by taxpayers opting, until January 31 inclusively, to declare the tax on income from salaries and assimilated and social contributions on a monthly basis.

Row 2.2. Tax on income from salaries and assimilated

Shall be marked with an "X" only by those taxpayers which, according to the law, are required to declare this tax.

Rows 2.2.1 and 2.2.2 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 2.3. Social contributions

Row 2.3.1 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 2.3.1.1 and 2.3.1.2 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 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 2.3.2.1 and 2.3.2.2 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 2.4. Health insurance contributions

Row 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, republished, as subsequently amended.

Rows 2.4.1.1 and 2.4.1.2 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 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.

Rows 2.4.2.1 and 2.4.2.2 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 2.5. Contributions relating to leaves and allowances (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 Emergency Government Ordinance no. 158/2005 on leaves and health insurance benefits, approved with amendments by Law no. 399/2006, as subsequently amended and supplemented.

Rows 2.5.1 and 2.5.2 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 2.6. Unemployment insurance contributions

Row 2.6.1 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. 76/2002 on the unemployment insurance system and stimulation of employment, as subsequently amended and supplemented.

Rows 2.6.1.1 and 2.6.1.2 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 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, as subsequently amended and supplemented.

Rows 2.6.2.1 and 2.6.2.2 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 2.7. 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 2.7.1 and 2.7.2 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 2.8. 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 2.8.1 and 2.8.2 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.

VI. OTHER TYPES OF TAX OBLIGATIONS

Shall be marked with an "X" and filled out by taxpayers undertaking other permanent obligations which must be declared, such as: the purchase of immovable assets, land and transportation means in Romania.

Rows 1 and 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.

VII. DATA ON THE STATUS OF THE TAXPAYER

Cessation of the activity

Shall be marked with an "X" and the activity's date of cessation shall be specified.

Attention! The amendments 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.