

ROMANIA
MINISTRY OF FINANCE

(1) _____

No. and date of registration
at the tax authority

CERTIFICATE
of tax paid by the non-residents individuals according to the Convention for the avoidance of
double taxation concluded between Romania
and (2) _____

Tax authority (1) _____ Certifies according to the application registered
with the no. _____ that Mr./Mrs. (3) _____
resident of (2) _____
domiciled at (4) _____
address (5) _____
has received during the year _____ from the Company (6) _____
a Romanian resident with the head office located in (7) _____
address (8) _____

and the taxes paid on income received from Romania are:

a) Income on which the tax was withheld at source and was paid to the Romanian State Budget (9):

| Line No. | Nature of the income | Income (gross amount) | Tax rate provided in the Convention | Tax withheld and paid to the Romanian State Budget | Income received by the beneficiary (net amount) |
|----------|----------------------|-----------------------|-------------------------------------|--|---|
| 0 | 1 | 2 | 3 | 4 = 2 x 3 | 5 = 2 - 4 |
| 1. | Dividends | | | | |
| 2. | Interest | | | | |
| 3. | Royalties | | | | |
| 4. | Commissions | | | | |

b) Miscellaneous income:

| Line No. | Nature of the income | Income (gross amount) | Tax paid to the Romanian State Budget | Income received by the beneficiary (net amount) |
|----------|---|-----------------------|---------------------------------------|---|
| 0 | 1 | 2 | 3 | 5 = 2 - 4 |
| 1. | Salaries and other remuneration | | | |
| 2. | Directors fees | | | |
| 3. | Income from teaching or researching activities | | | |
| 4. | Pensions and annuities | | | |
| 5. | Income from the independent personal services | | | |
| 6. | Income from the artistic or sportive activities | | | |
| 4. | Other income | | | |

In witness whereof I have issued this certificate to be used by Mr./Mrs. (3) _____

in order to avoid double taxation according to the Convention concluded between Romania

and (2) _____

Place _____

Surname and first name _____

Date _____

Signature _____

Stamp

Title: General Director _____

EXPLANATIONS

for the preparation of the Certificate of tax paid by non-residents individuals

A) The information included in the Certificate of the tax paid will be typed by the tax authority.

B) The Certificate will be issued as follows:

(1) - by the Tax Administrations when the Romanian legal persons or any other entities incorporated in Romania according to the law, which have paid abroad the respective income, have their head office in the administrative area of these Administrations;

(2) - by the General Directorates for the Public Finances and State Financial Control of a county, when the Romanian legal persons or any other entities incorporated in Romania according to the law which have paid abroad the respective income, have their head office in other localities in the county, then those in which the Tax Administrations have their jurisdiction.

C) How to fill in the Certificate:

(1) Fill in the name of the tax authority, respectively 'The General Directorate for the Public Finances and State Financial Control of the county _____' or 'The Tax Administration of _____', according to the explanation given at the above-mentioned letter (B).

(2) Fill in the name of the state where the application of the Convention for the avoidance of double taxation is requested.

(3) Fill in the surname and the first name of the non-resident Individual for whom the Certificate of tax paid will be issued.

(4) Fill in the name of the locality of the domicile of the non-resident Individual applying for Certificate of tax paid.

(5) Fill in the full address of the non-resident individual applying for the Certificate of tax paid (no, street etc.).

(6) Fill in the name of the Romanian legal person or of any other entity incorporated in Romania according to the law, which has paid the income to the non-resident individual applying for this Certificate.

(7) Fill in the name of the locality of the head office of the Romanian legal person or of any other entity incorporated in Romania according to the law, which has paid the income to the nonresident individual applying for this Certificate.

(8) Fill in the full address of the head office of the Romanian legal person or of any other entity incorporated in Romania according to the law (no, street, etc.).

(9) The amount that will be entered in this Certificate is determined by the information shown in the documents issued by the Romanian legal person or by any other entity incorporated in Romania according to the law, which is the payer of the income. This information will prove that the income was received by the non-resident individual and that the taxes due are paid according to the law, as shown in the information mentioned in the documents and in the accounts of the tax authority.

(10) Fill in the name of the city or of the town where the General Directorate for the Public Finances and State Financial Control of a county or the Tax Administration issuing the Certificate has its head office, as the case may be. The Certificate of the tax paid is prepared in 2 (two) originals, one for the applicant and the other for the issuing tax authority.