

ROMANIA
MINISTRY OF FINANCE

No. and date of the registration
at the tax authority

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

The tax authority (1) _____ Certifies according to the application
registered with the no. _____ That the company (3) _____
Resident of (2) _____ With the head office located
in (4) _____ address (5) _____
has received income during the year _____ from the company (6) _____
residing in Romania with the head office located in (7) _____
address (8) _____ and the taxes paid on the income received from
Romania are:

a) Income on which the tax is 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				
5.	Other income		X		

b) The profit received from Romania through a permanent establishment (10)

Annual profit	Tax rate provided in the domestic law	Tax on profit paid to the Romanian State Budget	Net annual profit

In witness whereof I have issued this certificate to be used by the company (3) _____
in Order to avoid double taxation according to the Convention concluded between Romania
and (2) _____

Place (11) _____

Surname and first name: _____

Date _____

Signature: _____

Title: _____

Stamp

EXPLANATIONS

for the preparation of the Certificate of tax paid by non - resident legal persons

- A) The information included in the Certificate of tax paid will be typed by the tax authority.
- B) The Certificate will be issued as follows
- (1) - by the Tax Administrations in the case 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 the 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, than 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 ' taking into account 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 was requested.
 - (3) - Fill In the name of the foreign company where the Certificate of tax paid will be issued.
 - (4) - Fill In the name of the locality where the head office of the foreign company applying for the Certificate of the tax paid is located.
 - (5) - Fill in the full address of the head office of the foreign company 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 legal person 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 legal person 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 mentioned 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 legal person and that the taxes due were paid according to the law as shown In the information mentioned in the documents and in the accounts of the tax authority.
 - (10) - The amount is determined by the annual tax return filled in accordance with the profit tax law and documents which attests that this tax was paid to the Romanian State Budget.
 - (11) - 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 this Certificate has Its head office, as the case may be. The Certificate of tax paid is prepared in 2 (two) originals, one for the applicant and the other for the Issuing tax authority.