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NUMBER 3

Order no. 52/2011 regarding the by default update of the taxpayers' status with respect to salary income tax for the period before January 2011

Starting February 1, 2011, tax authorities will automatically update the taxpayer's status in order to transfer the jurisdiction of salary income tax from the tax authorities of the secondary offices to the tax authorities of the parent company. This is valid for companies having secondary offices with minimum 5 employees/secondary office, for which, until January 2011, salary income tax was due in the jurisdiction where the secondary office was located.

Such amendments would impact the due tax liabilities starting with January 2011.

At the same time, the electronic database of the submitted tax returns is

moved from the tax authorities of the secondary offices to the tax authorities of the parent company.

The income tax liabilities related to the last quarter of 2010 with the submission deadline on January 25, 2011 would be fulfilled based on the legislation in force before January 2011.

Attention! Starting February 2011, tax liabilities relating to periods prior to January 2011 would be declared and rectified at the tax authorities of the parent company, using the forms attached to this Order. Tax Form 100 or Tax Form 710 would be used, depending on the case.

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