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Order no. 2603/2010 amending Order no. 5157/2006 regarding the administration of non-residents taxpayers which do not have a permanent establishment in Romaniaⁱ

The present order states the tax authorities which have jurisdiction in case of various transactions, as follows:

- a) tax authorities where the empowered person is registered, in case of income obtained by non-resident private individuals from:
 - i) intellectual property rights;
 - ii) rent income (for more than 5 contracts);
 - iii) investment income from transfer of investment titles,

other than shares in non-listed entities;

- iv) currency trading, other than financial instruments on the regulated markets.

- b) tax authorities where the company whose shares/social parts are transferred is registered, in case of:

- i) participation titles in non-listed companies and social parts, where the non-resident acquirer is liable to withhold and pay the tax;
- ii) non-residents which sell participation titles held in a Romanian legal entity.

The Order is applicable starting with the obligations due on October 25th, 2010.

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