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Order no. 724/2011 regarding the documentation needed to prove tax residence in Romania and the taxes paid in Romaniaⁱ

The Order details the forms necessary to be submitted by the Romanian tax residents in order to obtain certificates issued by the tax authorities to confirm the tax residence in Romania and to claim the applicability of the conventions for the avoidance of double taxation concluded by Romania with other states.

The Order also details the format of the certificates of tax residence issued by the Romanian tax authorities.

Attention! The Order provides the format of the declarations required for claiming the exemption from withholding tax, according to the EU law and the EU-Swiss Confederation Agreement, of the dividends, interest and royalties paid by Romanian resident companies to parent companies or other related persons resident in the EU and EFTA member states, as well as in the Swiss Confederation.

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ⁱ Published in Official Gazette no. 131/2011