



GES NewsFlash

Romania — New requirements on tax residency assessment for individuals

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New requirements on tax residency assessment for individuals — Reporting obligations

Following recent amendments brought to the Romanian tax legislation (Order number 74/2012) at the end of January 2012, new obligations will be implemented for individuals entering and leaving Romania for a period or periods exceeding 183 days.

Romanian authorities have introduced new requirements in relation to the assessment of tax residency of individuals in Romania upon arrival and departure in and from the country.

The assessment is compulsory and will be made based on the information provided by the eligible individuals through questionnaires and related supporting documentation. Based on the questionnaires, the tax office will issue a decision in relation to gaining, maintaining, or breaking the tax residency in Romania. These requirements are also applicable to foreign individuals who arrived in Romania after 1 January 2009 and continued to stay here after 1 January 2012.

The filing deadlines for the questionnaires are 30 days after the end of the 183 day period of presence and 30 days before leaving the country.

Deloitte's view

By introducing the new requirements, Romanian authorities show their intention to implement into the Romanian domestic law strict procedures for establishing tax residency for individuals in accordance with the OECD Model Tax Convention's criteria – i.e., available home, family links, habitual abode, nationality, etc. In the case of foreign individuals, this also comes as an implementation of the changes that were introduced in September 2011, allowing foreign individuals to settle their tax residencies in Romania starting with the second year of their stay in the country.

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If you have any questions concerning the issues in this GES NewsFlash, please contact one of the tax professionals at our Deloitte offices as follows:

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