

# Fiscal registration services for non-residents

KPMG in Romania

## Why?



According to the Fiscal Procedure Code, non-residents, even those obtaining passive income from Romania, must register with the Romanian tax authorities and receive a tax identification number („NIF”).

Although the registration requirement rests with the non-resident which earns the income, the tax authorities can issue the NIF at the request of the income payer as well. The reason why the Romanian taxpayer would want to apply for the registration of non-residents is mainly related to the submission of Form 207 *Informative tax return relating to withholding tax/exempt income, classified by the non-resident beneficiaries of the income*.

Moreover, failure to obtain an NIF can prevent non-residents from requesting a withholding tax refund or obtaining a certificate attesting to the payment of withholding tax (needed by a non-resident for tax credit purposes in its country of residence).

## How can KPMG help you?

KPMG has a good understanding of the current practice of the Romanian tax authorities, gained from assisting a large number of clients in obtaining tax registration numbers for non-resident providers.

We use this experience to the benefit of our clients by providing specialized assistance in managing the entire tax registration process.

Our services comprise:



Analysis of payments to non-residents to identify transactions subject to withholding tax;

Identification of non-residents for which tax registration is needed;

Providing a list of documents required to obtain an NIF;

Review of documents and preparation of the tax registration file;

Representation in relations with the tax authorities (filing the documents and obtaining the tax registration certificate);

Preparation and submission of Form 207.

# Contact

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