

# Tax & Legal Alert

ROMANIA 9 January 2009

## Amendment to annual tax declaration regarding income earned by individuals

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The National Agency for Fiscal Administration (ANAF) has issued Order No. 1815/2008, which amends the format of the annual individual income tax declaration.

According to the provisions of the Order, a new option has been inserted in the type of income section for the purpose of declaring income earned from the transfer of the right to use goods (e.g. rental income), classified as income from independent activities.

This option should be used to declare rental income derived from more than five lease agreements, which under Romanian legislation is classified as income from independent activities.

[Source: Official Gazette of Romania no.2/05 January 2009]

For more information, please contact Peter de Ruiter, Mihaela Mitroi, Ionut Simion or Daniel Anghel.