

Jurisdiction's name:	Romania
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Information on Tax Identification Numbers
<p>Section I – TIN Description</p> <p>Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p> <p>The Romanian Tax Administration issues TINs which are reported only on the official tax documents and it only can be used for tax purposes.</p> <p>1. Natural person :</p> <p>A. The Personal Identification Number (CNP) is issued by the Ministry of Internal Affairs and it is used also by the tax administration as a TIN</p> <p>B. Tax identification number (TIN) for tax non-resident persons in Romania is issued by the Tax Administration only for tax purposes</p> <p>2. Non-natural person :</p> <ul style="list-style-type: none"> ▪ The tax identification number (TIN) for non-natural persons in Romania is issued by the Tax Administration and the format is a single block of digits (structure is 2 to 10 numerals) <p>Please also see Annex 1 and Annex 2</p>
<p><u>Automatic issuance of TINs to all residents for tax purposes:</u></p> <p><u>Individual:</u> X <u>yes</u></p> <p><u>If no, instances where individuals are not being automatically issued a TIN are:</u></p> <p><u>Entities (as defined by the CRS):</u> X <u>yes</u></p> <p><u>If no, instances where Entities are not being automatically issued a TIN are:</u></p>

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

Please see the Annex 1

Section III – Where to find TINs?

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

Please see the Annex 2

Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

TIN online for natural person check : [https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN -
_country_sheet RO en.pdf](https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_RO_en.pdf)

TIN online for non-natural person check :
<http://www.mfinante.ro/agenticod.html?pagina=domenii>

Section V – Contact point for further information

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

<https://www.anaf.ro/arondare/>

A. ROMANIA TIN1 NATURAL PERSONS (ISSUED BY THE MINISTRY OF INTERNAL AFFAIRS)

Structure: TIN1 Format	[C1, C2, C3, C4, C5, C6, C7, C8, C9, C10, C11, C12, C13]	Where C1 to C13 are characters.
Structure: Range	C1, C2, C3, C4, C5, C6, C7, C8, C9, C10, C11, C12, C13	A numeric.
Structure: Rules	C1	<p>In the range 1...9:</p> <ul style="list-style-type: none"> 1 is for the male person born between 1900 and 1999; 2 is for the female person born between 1900 and 1999; 3 is for the male person born between 1800 and 1899; 4 is for the female person born between 1800 and 1899; 5 is for the male person born between 2000 and 2099; 6 is for the female person born between 2000 and 2099; 7 is for the foreign male obtaining temporary residence in Romania; 8 is the foreign female obtaining temporary residence in Romania; 9 is for the foreign citizens.
	C2, C3	Two last digits of a year (in the range 00...99).
	C4, C5	Month (in the range 1...12).
	C6, C7	Day of month (in the range 1...31 depending on month and year).
	C8, C9	County or district code (can only take the values 01 to 47 as well as 51 and 52).
Structure: Sample	8001011234567.	

B. ROMANIA TIN2 NATURAL PERSONS (ISSUED BY THE TAX ADMINISTRATION)

Structure: TIN2 Format	[C1, C2, C3, C4, C5, C6, C7, C8, C9, C10, C11, C12, C13]	Where C1 to C13 are characters.
Structure: Range	C1, C2, C3, C4, C5, C6, C7, C8, C9, C10, C11, C12, C13	A numeric.

Structure: Rules	C1	9
	C2	0
	C3	0
	C4	0
	C5	In the range 0...9
	C6	In the range 0...9
	C7,	In the range 0...9
	C8	In the range 0...9
	C9	In the range 0...9
	C10	In the range 0...9
	C11	In the range 0...9
	C12	In the range 0...9
Structure: Sample	900012345678.	

TAX IDENTIFICATION NUMBERS (TINs)

1. TiN structure

<i>Format</i>	<i>Explanation</i>	<i>Comment</i>
999999999999999	1 block of 13 digits	N/A

2. TIN description

The Romanian Tax Administration issues TINs which are reported only on the official tax documents and it only can be used for tax purposes. The TIN (Codul de înregistrare fiscală) is also issued for tax non-resident persons in Romania and it is different from the Personal Identification Code (CNP).

The Personal Identification Number (CNP) is issued by the Ministry Internal Affairs.

3. Where to find TIN?

TINs are reported on the following official documents:

3.1. Certificate for Tax Registration (old form) - issued by the tax administration

[illegible]

[illegible]

The image displays a Romanian passport. The top part shows the dark red cover with the Romanian coat of arms and the text 'ROMANIA' and 'PASAPORT' in gold. The bottom part shows an open passport. The left page is the data page, featuring a photo of a woman, her signature, and personal details: Name (STELUTA ROMANA), Date of Birth (20 IAN / JAN 57), Sex (F), Date of Issuance (17 OCT / OCT 02), Date of Expiry (17 OCT / OCT 07), and Place of Birth (BUCURESTI). The right page is blank, showing a large 'X' watermark and the text 'ROMANIA'.

The image displays the cover and data page of a Romanian Temporary Passport. The cover is dark red with the word "ROMANIA" at the top, the coat of arms in the center, and "PASAPORT TEMPORAR" at the bottom. The data page is light pink and contains the following information:

- Passport Type:** PT
- Country:** ROU
- Name:** SUTA
- Given Name:** STELUTA
- Nationality:** ROMANA
- Date of Birth:** 20 JAN / JAN 57
- Place of Birth:** BUCURESTI
- Date of Issuance:** 17 OCT / OCT 09
- Signature:** [Handwritten Signature]
- Passport Number:** 2570120400241

A purple "SPECIMEN" stamp is visible in the top right corner of the data page.

[illegible]

(source <http://prado.consilium.europa.eu>)



(source <http://prado.consilium.europa.eu>)



3.3 Permanent Residence Identity Card for European Union Citizens (the same form for Permanent Residence Card for Family Members and Residence Card For Family Members) - first issuance January 2007

(source <http://prado.consilium.europa.eu>)



TIN

3.4. Temporary (or long term) Residence Identity Card for non-EU Citizens - first issuance January 2007

(source <http://prado.consilium.europa.eu>)



TIN

3.5. Driving license (*Permis de conducere*)



TIN

4. TIN national website

Information on TIN:	https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN - country_sheet_RO_en.pdf
TIN online check:	https://ec.europa.eu/taxation_customs/tin/tinRequest.html

5. TIN national contact point

Contact:	https://www.anaf.ro/arondare/
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6. Legal notice

The information on Tax Identification Numbers (TINs) and the use of the TIN online check module provided on the European TIN Portal, are subject to a [disclaimer](#), a [copyright notice](#) and [rules relating to the protection of personal data and privacy](#).

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