

# TAXES IN ROMANIA



AMERICA EUROPE ASIA AFRICA OCEANIA

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- **TAX RATE-PERSONS - 16%**
- **TAX RATE-COMPANIES - 16%**
- **NON RESIDENTS TAX - NIL**
- **LOCAL RENT OR GLOBAL RENT- 16%**
- **DOUBLE IMPOSITION TREATIES WITH(MAIN 3 COUNTRIES)- CANADA, INDIA, CHINA**
- **YEARS FOR LOSSES COMPENSATION – 7 YEARS CARRIED FORWARD ONLY**
- **TOTAL SOCIAL SECURITY-HOUSING-PENSION RATE–39,95% (Company 23,45%-Employee 16,50%)**
- **TAX ON PROPERTY - RESIDENTIAL BUILDINGS 0,08% - NON RESIDENTIAL 0,2% AND 1,3%**
- **TAX ON INTEREST - 16%**
- **TAX ON DIVIDENDS - 16%**
- **VAT RATE - 19%**