

# 2021

## Submission of the annual ultimate beneficial owner statement of the legal person for 2021



*NOA Tax Advisors*

NOA Group

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# Submission of the annual ultimate beneficial owner statement of the legal person for 2021

## Amendments presented in brief:

We would like to remind you that the deadline for submitting the ultimate beneficial owner statement for 2021 is approaching, a deadline modified by the Emergency Ordinance no. 43/2021 for the extension of the term for submitting the annual ultimate beneficial owner statement of the legal person, provided in art. 56 para. (4) of Law no. 129/2019 for preventing and combating money laundering and terrorist financing published on May 31, 2021, in the Official Gazette no. 561.

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## Amendments explained in more detail:

### Key words:

- Deadline for submitting the ultimate beneficial owner statement for 2021
- Methods for submitting the ultimate beneficial owner statement
- Electronic submission
- Supplementary Guide of ultimate beneficial owner statement

### Deadline for submission of the annual ultimate beneficial owner statement of the legal person for 2021

- ❖ As you know, the provision has been reintroduced according to which all legal entities subject to the obligation to register in the trade register have the obligation to submit the beneficial owner statement both upon registration or whenever there is a change in the beneficial owner statement of the legal person, **as well as annually.**
- ❖ The deadline for submitting the ultimate beneficial owner statement for 2021 is **October 1<sup>st</sup>, 2021.**
- ❖ The transmission of the ultimate beneficial owner statement to the trade register office where the legal person is registered can be done by:
  - ✓ electronic means, through the ONRC's services portal,
  - ✓ by e-mail, at the e-mail addresses of ORCT,
  - ✓ by postal and courier services,
  - ✓ the statement can also be given in front of the representative of the trade registry office, or it can be submitted in person or through a representative, with a certain date, given by the notary public or attested by a lawyer.
- ❖ For the electronic submission of the statement, the latter must be electronically signed, based on digital signature (the National Trade Register Office accepts all qualified digital certificates issued by the specialised companies accredited by MCSI). The registration of the digital certificate with ONRC is not required.
- ❖ The obligation to submit the annual ultimate beneficial owner statement **belongs to all legal persons (including those consisting only of natural persons associates)**, *except for autonomous utilities companies and national companies and companies wholly or majority owned by the state.*
- ❖ We would also like to inform you that on the website of the National Trade Register Office has been published **the supplementary GUIDE "ULTIMATE BENEFICIAL OWNER STATEMENT"**, which you can access in the section **"Ultimate beneficial owner - Mentions"** in the **subsection "Registration of data from the ultimate beneficial owner statement"**.



### How we may help you:

NOA Tax Advisors team supports companies by providing advice and guidance in various cases on the new legislative changes as mentioned above, as well as in all situations encountered from a tax point of view.

NOA Tax Advisors team is at your disposal for more details regarding those presented in this summary of legislative news.

Best regards,  
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