

Dear client,

let us inform you about the following mandatory requirements coming from Romanian legislation.

All budgetary payments in RON to Romanian State Treasury (SWIFT address: TREZROBU) should **as from 1st of April 2017** contain ordering and beneficiary **NIF** (tax number allocated by the Romanian authorities).

What is NIF?

The NIF, is the abbreviation for Fiscal Identification Number (i.e. Tax ID). It can be either CUI (Unique Identification Code), in case of companies or CNP (Personal Numeric Code), in case of individuals of self-employed individuals. The info is available on the Romanian Ministry of Finance site <http://www.mfinante.gov.ro/pjuridice.html?pagina=domenii> , and can be retrieved based on the name of Ordering party / Beneficiary and the county (territorial unit) where the entity is registered.

Where to put the respective NIF in the International payment?

1. In case the payments are instructed in favor of the Romanian State Budget, Local Budgets, State Social Security Budget, Unemployment Fund, Health Social Insurance Fund, which have the accounts opened with MINISTRY OF PUBLIC FINANCE (swift TREZROBU), then you should enter the ordering party fiscal identification code to the field Details of Payment, both in line 3 and line 4 (figures only).
2. In case the payments are instructed in favor of other entities apart from case 1 which have also the accounts opened with MINISTRY OF PUBLIC FINANCE (swift TREZROBU), then you should enter the ordering party fiscal identification code to the field Details of Payment in line 3 (figures only) and the beneficiary party fiscal identification code (the entity which has the accounts opened with MINISTRY OF PUBLIC FINANCE) to the same field Details of Payment, but in line 4 (figures only).

Any questions?

Please contact our support desk by calling +421 2 68 622 266 or email InsideBusiness.Support@ing.com They will be happy to help you Monday to Friday from 08:00 CET to 17:00 CET.

Yours sincerely

ING Bank N.V., pobočka zahraničnej banky