

Procedure for electronic communication between ANAF and individuals

15 September 2014

In brief

Government Ordinance no. 1.154 of the Ministry of Public Finance concerning the Procedure for electronic communication between the National Agency for Fiscal Administration (ANAF) and individuals was published on 2 September 2014.

In detail

In line with art. 44 paragraph (3) stipulated by Government Ordinance 92/2003*, individuals may opt for electronic communication of administrative tax documents issued by the tax bodies of ANAF, by accessing the “Virtual private space” service. This service is available for free, 24 hours a day, on the ANAF portal.

Individuals may send requests, written documents or other documents related to their personal tax situation to the ANAF tax authorities, while also benefiting from access to other information available to ANAF, including the “Tax Newsletter”.

Individuals may be identified electronically through:

- qualified digital certificates;

- credentials such as name, password and unique authentication codes.

Individuals who perform independent economic activities or who exercise free professions may use qualified digital certificates for electronic identification, but only for tax liabilities for which, in relations with the tax authorities, they identify themselves with the allocated tax identification number.

The Ordinance regulates specific procedures for electronic registration on the ANAF portal, both for identification through qualified digital certificates and through credentials such as name, password and the unique authentication codes.

After registration, users have access to:

- tax declarations prepared by the individual according to the law;
- applications made to the tax authorities in order to obtain information and documents related to the individual’s personal tax situation, such as: requests regarding pension contributions declared by employers, requests for an opinion on the application of tax legislation and other similar requests;
- administrative-fiscal acts, enforcement deeds and other documents issued by the tax authorities for the application of the law, such as: notices of assessment, notifications, enforcement notices and other similar documents;

* concerning the Tax Procedural Code, republished, with subsequent amendments and supplements

- documents or acts issued by the tax authorities upon the individual's request, such as: tax certificates, income statements and other similar documents;
- a record of electronic documents communicated during the last two years.

The documents will be issued both automatically and upon request.

[Source: Official Gazette no. 646 from 2 September 2014]

The takeaway

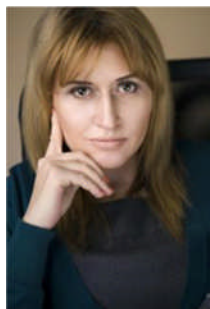
The Procedure for electronic communication between ANAF and individuals has been approved.

Until 31 December 2014, the Procedure for electronic communication between ANAF and individuals is available for applicants with fiscal domicile in Bucharest and Ilfov county only.

It is expected that the Procedure will also become available for applicants with fiscal domicile in other areas of the country.

Let's talk

For a deeper discussion of how this issue might affect your business, please contact:



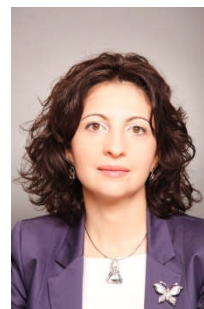
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