

16 February 2017

# Fiscal Bulletin



## Summary:

1. Press release No. 1250/17.01.2017 with regard to the fact that the Ministry of Public Finance and the National Agency for Fiscal Administration are extending the Virtual Private Space to legal entities.

## Extension of the Virtual Private Space to legal entities

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The Press release No. 1250/17.01.2017 published on the National Agency for Fiscal Administration website refers to the fact that ANAF extends the service Virtual Private Space (SPV) to all taxpayers.

Thus, besides individuals, legal entities and non-legal entities can opt to receive, via electronic means of transmission, fiscal administrative documents issued in electronic format.

The documents that can be transmitted are as follows:

- Tax returns, contracts for transferring the use of property, as well as other various requests or complaints;
- Enforced collection related documents (summons);
- Fiscal administrative documents: tax decisions, decisions of ancillary payment obligations, decisions on amending the taxable base as a result of a tax inspection;
- Documents issued by MPF-NAFA for law enforcement, such as: notifications, notices, notice for tax inspection;
- Other documents issued by MPF-NAFA upon request, such as: tax certificate, income statement, fiscal record, etc.;
- Information regarding the taxpayers' payment obligation;
- Various requests: request for information or documents related to personal fiscal situation (social security contributions declared by the employers,

request of an opinion on the application of tax legislation, requests for audience, complaints, petitions, request for public information, etc.);

- “Newsletter” containing public information of fiscal, non-fiscal and also of other nature (ads for sales and purchases of goods and services, etc.).

In order to register in the SPV, interested taxpayers (i.e., legal entities, individuals, non-legal entities) which are identified through the tax registration code or unique registration code, must fill in an electronic form and can electronically identify themselves using qualified digital certificates.

## Editors

Țuca Zbârcea & Asociații Tax S.R.L. is the specialised tax consultancy entity of Țuca Zbârcea & Asociații, offering a full range of advisory and compliance services. Țuca Zbârcea & Asociații Tax S.R.L. covers transaction planning, operational tax advice, efficiency structures (tax optimization schemes), tax reviews and due diligence, tax authorities' audits and dispute resolution (including mitigating the risks and the potential impact of time-consuming disputes with local fiscal authorities), tax compliance and representation, as well as transfer pricing. Our team comprises seven tax consultants previously working in management positions with Big Four companies and the Ministry of Finance. The group cooperates closely with the firm's lawyers specialising in administrative law, as well as contentious-administrative disputes.

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