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Fiscal Bulletin



Summary:

1. Order on the approval of the model and content of the forms and documents used in the documentary verification activity
2. Order on determination of competencies to perform documentary verification

Formalisation of the procedure for conducting documentary verification

Documentary verification is a form of fiscal control, being regulated by Law No. 207/2015 regarding the Fiscal Procedure Code, as further amended and supplemented (“**Fiscal Procedure Code**”), Title VI, Chapter V.

According to Art. 148 of the Fiscal Procedure Code, in order to correctly establish the fiscal situation of the taxpayer/payer, tax authorities may perform a documentary verification consisting in performing a coherent analysis of the tax situation of the taxpayer/payer, based on existing documents in the tax file of the taxpayer/payer, as well as on the basis of any information and documents submitted by third parties or held by the tax authority, which are relevant for determining the tax situation.

In this context, the National Agency for Fiscal Administration (“**ANAF**”) issued two Orders in October whose main purpose is to formalize the procedure for conducting the documentary verification, by establishing the tax authorities who have the competencies to perform this form of control as well as the documents used for this purpose.

The important aspect which should be noted is that, if a quantifiable tax risk is assessed, based on the declarations submitted by the taxpayer or any documents held by the tax authority or received from third parties, the tax authorities may establish the factual tax situation by computing differences of tax receivables due and may issue a tax assessment or impose the measures required to comply with legal provisions.

We present below the main aspects provided by the two mentioned normative acts:

1. Order on the approval of the model and content of the forms and documents used in the documentary verification activity published in the Official Gazette No. 938/13.10.2020

This Order approves the model and the content of the forms and documents that will be used by the tax authorities in the documentary verification activity, namely:

- Request for documents / information;
- Invitation to a hearing;
- The disposition of measures as a result of the documentary verification;
- The tax assessment regarding the main fiscal obligations established as a result of the documentary verification.

Models on the content of the aforementioned documents can be found in Appendices 1-4 of the Order, which can be consulted by accessing the following link: <http://www.monitoruloficial.ro/emonitornew/emonviewmof.php?fid=MS44MTQ0NzE4ODUwNjA1RSszMA==>

2. Order on determination of competencies to perform documentary verification published in the Official Gazette No. 921/09.10.2020

This Order establishes the categories of public officers who have the competences to perform the documentary verification in order to correctly establish the fiscal situation of the taxpayer/payer, according to the legal provisions.

Thus, the competent tax authorities for performing the documentary verification are:

- Officers having fiscal inspection attributions within the territorial structures subordinated to the Regional General Directions of Public Finances, as well as within the General Direction for Administration of Large Taxpayers;
- Officers within the General Direction for Fiscal Anti-Fraud;
- Officers with responsibilities for verifying the personal tax situation of individuals within the Regional General Directions of Public Finance, as well as within the General Direction for Personal Income Control.

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Editors

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